



RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL

State of South Carolina
Office of Comptroller General

1200 Senate Street
305 Wade Hampton Office Building
Columbia, South Carolina 29201

Telephone: (803) 734-2121
Fax: (803) 734-1765
E-Mail: cgooffice@cg.sc.gov

WILLIAM E GUNN
CHIEF OF STAFF

M E M O R A N D U M

TO: Chief of Staff

FROM: Tonia L. Morris, CPA
Assistant Comptroller General

SUBJECT: W-2 Reporting on Personal Use of State vehicles by State-Wide Elected Officials

DATE: November 04, 2014

Pursuant to the established practice, state-wide elected officials will continue to report personal use of a permanently assigned agency or State-owned vehicles to the Comptroller General's Office. This information will be added to your W-2. **Please submit report to me by November 20, 2014.**

Please see IRS Publication 15B regarding the Annual Lease Method used for reporting. The periods use for this calculation have consistently been from November of the previous year (2013) to October of the current year (2014). The formula is:

$$(\text{Annual lease value (IRS table 3-1)} \times \text{personal miles driven} / \text{total miles driven}) + \text{gasoline costs (personal miles driven} \times .055) = \text{Personal Use Value reported on W-2}$$

The annual lease value is set by Fleet Management upon assignment of the vehicle. Personal use includes commuting to and from your residence to your office.

If you do not have a permanently assigned agency or State-owned vehicle or did not have any personal mileage, we would request that you provide us that information in writing.

If you have any questions regarding this matter, please contact me at tmorris@cg.sc.gov or at 803-734-2347.