## REPORT C

**"CONTROL EMPLOYEES" (Government**

**Employees Earning $156,000 or More in 2019 or Elected Officials - All other use Report B)**

**USE OF STATE OF MAINE VEHICLES**

**(Commuting Use Allowed)**

*Department:*

*Agency/Division:*

*Vehicle License Plate, Vehicle Year, Make and Model:*

*Employee's Name:*

*\*TAMS User ID: (Leave blank if not known. Do not enter SSN)*

*Vehicle Fair Market Value:*

*Annual Lease Value (Table):*

*Miles % of Total*

*November 1, 2018 Business Use \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_*

*through Personal Use \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_*

*October 31, 2019 Total Use \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_*

*This information is to satisfy substantiation record requirements in accordance with 26 CFR 1.274-5.*

*$\_\_\_\_\_\_\_ X \_\_\_\_\_\_\_ % = $\_\_\_\_\_\_\_ + (5.5 cents X \_\_\_\_\_\_) or $\_\_\_\_\_\_\_\_*

*Annual Lease Value X Personal Use = Annual Lease Value + Gasoline Cost or Personal Miles*

*Annual Lease Value (ALV) $\_\_\_\_\_\_\_\_\_\_\_\_*

*Gasoline at 5.5 cents $\_\_\_\_\_\_\_\_\_\_\_\_*

***2019 Increased Taxable Income $\_\_\_\_\_\_\_\_\_\_\_\_***

*The ALV includes maintenance and insurance but not gasoline. If the employer pays for gasoline either an additional 5.5 cents per personal mile or the actual cost must be added to the value of the benefit and included in the employee's gross income.*

*The Fair Market Value (FMV) is the FMV on January 1 of that year unless the special accounting rule is used, and then the valuation date is November 1 of the prior year.*

*Employee's Signature: Date:*

## Preferably, PDF copies of this form should be e-mailed to [thomas.g.randall@maine.gov](mailto:thomas.g.randall@maine.gov).

## Otherwise, submit hardcopies to the Office of the State Controller, SHS#14, Attn: Thomas Randall.

## The original copy should be retained by Department's or Agency's Administrative Unit for audit purposes.

##### ANNUAL LEASE VALUE TABLE

|  |  |  |  |
| --- | --- | --- | --- |
| **Automobile Fair Market Value** | **Annual Lease Value** | **Automobile Fair Market Value** | **Annual Lease Value** |
| $ 0 - 999 | $600 | $22,000 - 22,999 | $6,100 |
| $1,000 - 1,999 | $850 | $23,000 - 23,999 | $6,350 |
| $2,000 - 2,999 | $1,100 | $24,000 - 24,999 | $6,600 |
| $3,000 - 3,999 | $1,350 | $25,000 - 25,999 | $6,850 |
| $4,000 - 4,999 | $1,600 | $26,000 - 27,999 | $7,250 |
| $5,000 - 5,999 | $1,850 | $28,000 - 29,999 | $7,750 |
| $6,000 - 6,999 | $2,100 | $30,000 - 31,999 | $8,250 |
| $7,000 - 7,999 | $2,350 | $32,000 - 33,999 | $8,750 |
| $8,000 - 8,999 | $2,600 | $34,000 - 35,999 | $9,250 |
| $9,000 - 9,999 | $2,850 | $36,000 - 37,999 | $9,750 |
| $10,000 - 10,999 | $3,100 | $38,000 - 39,999 | $10,250 |
| $11,000 - 11,999 | $3,350 | $40,000 - 41,999 | $10,750 |
| $12,000 - 12,999 | $3,600 | $42,000 - 43,999 | $11,250 |
| $13,000 - 13,999 | $3,850 | $44,000 - 45,999 | $11,750 |
| $14,000 - 14,999 | $4,100 | $46,000 - 47,999 | $12,250 |
| $15,000 - 15,999 | $4,350 | $48,000 - 49,999 | $12,750 |
| $16,000 - 16,999 | $4,600 | $50,000 - 51,999 | $13,250 |
| $17,000 - 17,999 | $4,850 | $52,000 - 53,999 | $13,750 |
| $18,000 - 18,999 | $5,100 | $54,000 - 55,999 | $14,250 |
| $19,000 - 19,999 | $5,350 | $56,000 - 57,999 | $14,750 |
| $20,000 - 20,999 | $5,600 | $58,000 - 59,999\* | $15,250**\*** |
| $21,000 - 21,999 | $5,850 |  |  |

**\*** For automobiles with a fair market value of more than $59,999, the annual lease value equals:

(.25 x the fair market value of the automobile) + $500.