Informational Circular 05-P-023
Appendix D

**VEHICLES EXCLUDED FROM
FRINGE BENEFIT INCOME REPORTING REQUIREMENTS**

1. Clearly marked police and fire vehicles.
2. Ambulances used as such or hearses used as such.
3. Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
4. Bucket trucks ("cherry pickers").
5. Cement mixers.
6. Combines.
7. Cranes and derricks.
8. Delivery trucks with seating only for the driver or only for the driver plus a folding jump seat.
9. Dump trucks (including garbage trucks).
10. Flatbed trucks.
11. Forklifts.
12. Passenger buses used as such with a capacity of at least 20 passengers.
13. Qualified moving vans.
26CFR1.274-5T(k)(4) defines a qualified moving van as any truck or van used by a professional moving company in the trade or business of moving household or business goods if: (1) No personal use of the van is allowed other than for travel to and from the move site (or for de minimis personal use), (2) Personal use for travel to and from a move site is an irregular practice (i.e., not more than five times a month on average), and (3) Personal use is limited to situation in which it is more convenient to the employer, because of the location of the employee's residence in relation to the location of the move site, for the van not to be returned to the employer's business location.
14. 14. Qualified specialized utility repair trucks.
26CFR1.274-5t(k)(5) defines a qualified specialized utility repair truck as any truck (not including a van or pickup truck) specifically designed and used to carry heavy tools, testing equipment, or parts, if: (1) The shelves, racks, or other permanent interior construction which has been installed to carry and store such heavy items is such that it is unlikely that the truck will be used more than a de minimis amount for personal purposes, and (2) The employer requires the employee to drive the truck home in order to be able to respond in emergency situations for purposes of restoring or maintaining electricity, gas, telephone, water, sewer, or steam utility service.
15. Refrigerated trucks.
16. School buses used as such.
17. Tractors and other special purpose farm vehicles.
18. Officially authorized use of unmarked vehicles by law enforcement officers.
26CFR1.274-5T(k)(6) requires the following criteria be met in order to qualify for the exception for unmarked law enforcement vehicles: (1) The commuting use must be authorized by the State agency that owns or leases the vehicle and employs the officer, and (2) The commuting use must be incidental to law enforcement functions (i.e. reporting to a surveillance site from home). In addition, 26CFR1.274-5T(k)(6) defines "law enforcement officer" as an individual who is employed on a full-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injury to persons or property. The officer must be authorized to and regularly carry a firearm (except when working undercover), execute search warrants, and make arrests (other than citizens arrest). The term "law enforcement officer" may include an arson investigator if the requirements of this paragraph are met.