

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

1. Clearly marked police and fire vehicles.
2. Delivery trucks with seating only for the driver, or only for the driver plus a folding jump seat.
3. Flatbed trucks.
4. Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
5. Passenger buses used as such with a capacity of at least 20 passengers.
6. Ambulances used as such or hearses used as such.
7. Bucket trucks ("cherry pickers").
8. Cranes and derricks.
9. Forklifts.
10. Cement mixers.
11. Dump trucks (including garbage trucks).
12. Refrigerated trucks.
13. Tractors and other special purpose farm vehicles.
14. Combines.
15. School buses used as such.
16. Qualified moving vans.
17. Qualified specialized utility repair trucks.
18. Officially authorized use of unmarked vehicles by law enforcement officers.