

**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.
Treasury Regulation 1.274-5T(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, the Treasury Regulation 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 of this paragraph are met.