

## Qualified Nonpersonal Use Vehicles

All of an employee's use of a qualified nonpersonal-use vehicle qualifies as a working condition fringe. You can exclude the value of that use from the employee's wages. A qualified nonpersonal-use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal-use vehicles include all of the following vehicles.

1. Clearly marked police and fire vehicles.
2. Unmarked vehicles used by law enforcement officers if the use is officially authorized.
3. An ambulance or hearse used for its specific purpose.
4. Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
5. Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
6. A passenger bus with capacity of at least 20 passengers used for its specific purpose.
7. School buses.
8. Tractors and other special purpose farm vehicles.

**Clearly marked police or fire vehicles.** A police or fire vehicle is a vehicle, owned or leased by a governmental unit (or any of its agencies or instrumentalities), that a police officer or fire fighter who is always on call must use for commuting. The governmental unit must prohibit any personal use (other than commuting) of the vehicle outside the limit of the police officer's arrest powers or the fire fighter's obligation to respond to an emergency. A police or fire vehicle is clearly marked if, through a painted symbol or words, it is easy to see the vehicle is a police or fire vehicle. A marking on a license plate is not a clear marking for this purpose.

**Unmarked law enforcement vehicles.** The governmental agency or department that owns or leases the vehicle and employs the officer must authorize any personal use of an unmarked law enforcement vehicle. The personal use must be necessary to help enforce the law, such as being able to report directly from home to a stakeout site or to an emergency. Use for vacation or recreation trips cannot qualify as an authorized use.

**Law enforcement officer.** A law enforcement officer is a full-time employee of a governmental unit that is responsible for preventing or investigating crimes involving injury to persons or property (including catching or detaining persons for these crimes). The law must allow the employee to take all of the following actions.

1. Carry firearms.

2. Execute search warrants.
3. Make arrests (other than citizen's arrests).

The employee must regularly carry firearms except when working undercover. A law enforcement officer includes an arson investigator if the investigator meets these requirements.