

KANAWHA COUNTY BOARD OF EDUCATION POLICY
Series D09: Property Management - Vehicle Use

The following policy statements prohibit personal use of a Kanawha County Schools vehicle by an employee. The following policies satisfy IRS substantiation requirements under Sec. 274(d) if all the following conditions are met and evidence exists that would enable the IRS to determine whether the use of the vehicle meets the conditions (Reg. Sec. 1.274-6T(a)(2)(i):

NO PERSONAL - NO COMMUTING USE POLICY

1. Vehicles owned or leased by Kanawha County Schools are provided to one or more employees for use in connection with the school system's trade or business;
2. When the vehicles are not being used for such business purposes, they are kept on Kanawha County Schools business premises (or temporarily located elsewhere, e. g., for repair);
3. No employee using the vehicles lives at Kanawha County Schools business premises;
4. No employee (or any individual whose use of the vehicles would result in gross income to the employee) may use the vehicles for personal purposes, other than de minimis personal use (such as a stop for lunch between two business deliveries); and
5. Kanawha County Schools reasonably believes that, except for de minimis use, no employee uses the vehicles for any personal purpose.

NO PERSONAL USE EXCEPT COMMUTING POLICY

1. Vehicles owned or leased by Kanawha County Schools are provided to one or more employees for use in connection with the school system's trade or business and are used in the school system's trade or business.
2. For bona fide non-compensatory business reasons, Kanawha County Schools requires the employee to commute to and/or from work in the vehicle.
3. An employee may not use the vehicle for personal purposes, other than commuting or de minimis personal use (such as a stop for a personal errand between a business delivery and the employee's home).
4. Kanawha County Schools reasonably believes that, except for de minimis use, the employee does not use the vehicle for any personal purpose other than commuting.

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