

MANAGEMENT MEMO

NUMBER:

MM 10-04

SUBJECT:

**REVISION OF THE VEHICLE HOME STORAGE
REQUEST/PERMIT FORM STD. 377**

DATE ISSUED:

OCTOBER 25, 2010

EXPIRES:

UNTIL RESCINDED

REFERENCES:

DPA CCR Section 599.808; SAM Section 4109 and 8572

ISSUING AGENCY:

DEPARTMENT OF
GENERAL SERVICESPurpose of this
Memorandum

This Management Memo notifies State agencies of the revised Vehicle Home Storage Request/Permit form STD. 377. The DGS' Office of Fleet and Asset Management (OFAM) oversees and prescribes procedures for the Vehicle Home Storage Permits.

Who is affected

All State entities that issue, have issued or will issue Vehicle Home Storage Permits to their employees.

Who should
review

Executive Officers, Administrative Deputies and Chiefs, Fleet Coordinators and Managers, Business Services Officers, Department Auditors and Human Resource Managers.

Summary of the
form changes

The following summarizes the key revisions made to the STD. 377:

- The instructions on the front side of the form, which state the number of years the form must be retained by State entities, was revised based on the Employment Tax Recordkeeping instructions on the Internal Revenue Service's Web site (<http://www.irs.gov/businesses/small/article/0,,id=98548,00.html>).
- A new section on the form was added for employees with assigned vehicles to capture data pertaining to the vehicle (i.e. Make, Model, License Plate Number, etc.) being stored at or in the vicinity of the employee's home.
- A section was added to require the employee who is requesting the permit to sign and date the form.
- A section in the instructions on the reverse side of the form was added regarding the tax consideration and fringe benefits associated with vehicle home storage.
- Various other revisions were made to clarify the annual summary report requirements and the circumstances necessitating a home storage permit, as well as non-substantive changes.

STATE ADMINISTRATIVE MANUAL

DGS
Contact

For further information about Vehicle Home Storage Permits, please contact:

Carol Shellenberger, State Fleet Asset Manager
DGS Office of Fleet and Asset Management
(916) 928-5831
carol.shellenberger@dgs.ca.gov

Original Management Memo signed by Ronald Diedrich, Acting Director

Ronald Diedrich, Acting Director
Department of General Services

Employment Tax Recordkeeping

Internal Revenue Service (IRS)

Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. These should be available for IRS review. Records should include:

- Your employer identification number.
- Amounts and dates of all wage, annuity, and pension payments. • Amounts of tips reported.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Any employee copies of Form W-2 that were returned to you as undeliverable.
- Dates of employment.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates (Forms W-4, W-4P, W-4S, and W-4V).
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation.

Last Reviewed or Updated: October 07, 2010