

EMPLOYEE RECORD OF COMMUTE IN GOVERNMENT VEHICLE			USDA - APHIS	PAY PERIOD TOTAL OF ALL TRIPS	PAY PERIOD NO.	YEAR
NAME AND TITLE			SOCIAL SECURITY NO.		LOCATION AND PHONE NUMBER	
DAY	DATE	NO. OF ONE-WAY TRIPS AND EXPLANATION	DAY	DATE	NO. OF ONE-WAY TRIPS AND EXPLANATION	
1			1			
2			2			
3			3			
4			4			
5			5			
6			6			
7			7			
EMPLOYEE SIGNATURE			NAME AND TITLE OF AUTHORIZING OFFICIAL			

**PRIVACY ACT STATEMENT**

The Tax Reform Act of 1984 requires each employee to report the use of government-owned vehicles for commuting between residence and official duty station. This law establishes such usage as a fringe benefit which is taxable to the employee. The Disclosure by you of your Social Security Number (SSN) is mandatory to insure proper processing of this information. Solicitation of the SSN by the United States Department of Agriculture is authorized under provisions of Executive Order 9397, dated November 22, 1943. The SSN is used as an identifier throughout your Federal career from the time of application through retirement. The use of the SSN is necessary to identify Federal employees having identical names.

### INSTRUCTIONS FOR COMPLETION OF MRP FORM 139

A. The Agency must keep records on the use of Government (GOV) vehicles (owned or leased) for audit purposes. These records must also show that the use of the GOV for transportation between an employee's residence and place of employment (or GOV vehicle storage point) was properly authorized and/or approved.

B. Anytime an employee uses a GOV for transportation between residence and place of employment (or GOV storage point), or vice versa, the Internal Revenue Service has determined that this is a taxable fringe benefit under the tax regulations. **EXCEPTIONS:**

1. The employee's residence is designated as the official duty station.
2. The employee uses a GOV in connection with travel between residence and temporary duty point for which a travel allowance would be authorized if another transportation method were used.
3. An employee who is stationed abroad commutes at the Government's expense in armored vehicles for personal safety, as recommended by the U.S. Embassy in that country.

C. For reporting purposes, this form must be used to record the number of one-way trips in a GOV when they are subject to the taxable fringe benefit provisions.

1. Each day of the pay period, individual employees must record the date(s), number of one-way trips, and a brief explanation of why the GOV was used on the appropriate lines of the MRP Form 139. Immediately after close of the pay period, enter the total number of trips for the pay period, show the authorizing official's name and title, sign this form, and submit it to the Time and Attendance (T&A) clerk.
2. T&A clerks are to use this information to record the number of trips under Transaction Code 17 on the T&A Report.
3. After the information is included on the T&A, the T&A clerk must attach a copy to the T&A and retain it in the official file for a period of 3 years.
4. The National Finance Center will calculate the withholdings of Social Security and Hospital Insurance Taxes based on the number of trips reported. At the end of the year, the number of trips (if 25 or more during the year) will be shown on the employee's W-2 for income tax purposes. The employee is responsible for reporting the number of trips and paying the appropriate income taxes.