

FI 28

Certification of qualified nonpersonal use vehicle

Clear form

Instructions

This form must be submitted to the Division of Finance's at financesupport@utah.gov and retained by the agency and employee for tax and compliance purposes.

Employee information

Name:

EIN:

Agency:

Division:

Supervisor:

Executive director:

Vehicle information

Date vehicle was assigned:

Vehicle make:

Vehicle model:

Vehicle year:

Qualified nonpersonal use vehicles criteria

IRS Publication 15B defines a qualified nonpersonal use vehicle as “any vehicle that the employee is not likely to use more than minimally for personal purposes because of its design.” These vehicles include clearly marked police, fire or public safety officer vehicles, and unmarked vehicles used by law enforcement officers if the use is officially authorized.

Select the qualifying criterion that your vehicle falls under:

A clearly marked, through painted insignia or words, police, fire, or public safety vehicle, provided that any personal use of the vehicle (other than commuting) is prohibited by the governmental unit.

Tractor or another special-purpose farm vehicle.

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Effective: April, 2026

An unmarked vehicle used by law enforcement officers if the use is officially authorized. Any personal use must be authorized by the employer, and must be related to law-enforcement functions, such as being able to report directly from home to an emergency.

An ambulance or hearse used for its specific purpose.

Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.

Delivery truck with seating for the driver only, or the driver plus a folding jump seat.

A passenger bus with a capacity of at least 20 passengers used for its specific purpose and school buses.

Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flatbed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

Certification and signatures

I have reviewed the criteria outlined in IRS Publication 15-B and related regulations summarized above.

I certify that the vehicle meets the IRS requirements of a qualified nonpersonal use vehicle and is considered a working condition fringe benefit.

I further acknowledge that personal use of the vehicle is limited to the conditions outlined above, and my agency responsible for any tax consequences should the IRS determine that the vehicle does not meet the criteria for a qualified nonpersonal use vehicle.

Employee

Name

Signature

Date

Supervisor

Name

Signature

Date

Executive director or designee

Name

Signature

Date