



MISSISSIPPI STATE UNIVERSITY™
CONTROLLER AND TREASURER

P.O. Box 5227
Mississippi State, MS 39762
Mail Stop: 9602
P: 662-325-1751 F: 662-325-8394

**Election of Courtesy Automobile Usage to be Included in Gross Income
For the Calendar Year 2017**

Please check the appropriate line:

_____ I choose not to complete a “Summary of Business Mileage” form **SEMI-ANNUALLY** during calendar year 2017. I understand that 100% of the annual lease value of any courtesy automobiles that are available for my use will be added to my Form W-2 and social security and Medicare taxes will be withheld from my pay as appropriate.

_____ I choose to complete a “Summary of Business Mileage” form **SEMI-ANNUALLY** during calendar year 2017 in order to exclude business usage of any courtesy automobile from my gross income. I understand the personal usage of any courtesy automobiles available for my use will be added to my Form W-2 and social security and Medicare taxes will be withheld from my pay as appropriate. Further, I understand that it is my responsibility as the recipient of the courtesy automobile to maintain and retain adequate documentation of business usage for tax purposes.

Please note the following:

- The above election to include “personal usage only” is available only once per year. Please return this form to the Office of Controller & Treasurer.
- Mississippi State University has elected not to withhold federal or state income tax relating to the use of courtesy automobiles. You may wish to adjust your IRS Form W-4, “Employee’s Withholding Allowance Certificate”, to ensure your federal income tax withholding is adequate.

(Name)

(Signature)

(Date)