



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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The Honorable Dave Camp
Member, U.S. House of Representatives
135 Ashman Street
Midland, MI 48640

Attention:

Dear Congressman Camp:

This letter is in response to your inquiry dated October 24, 2011, on behalf of your constituent, . asked about the tax treatment of using her employer's electrical outlet to charge her electric car at her workplace.

Generally, apart from the procedure for issuing a formal ruling, as described in Revenue Procedure 2011-1, 2011-1 Internal Revenue Bulletin 1, we cannot provide binding legal advice applicable to particular taxpayers. However, we have reviewed the facts provided and can provide general information, which we hope will be helpful to you.

Generally, gross income includes all accessions to wealth, whether realized in the form of cash, property or other economic benefit (section 61 of the Internal Revenue Code). However, a taxpayer can exclude some benefits he or she receives from income, either because they do not meet the definition of gross income or because the law provides a specific exclusion for certain benefits that the Congress chose not to tax. Whether a taxpayer can exclude a benefit from income depends on the particular facts and circumstances under which he or she realizes the benefit.

Taxpayers can exclude from gross income any fringe benefit that qualifies as a de minimis fringe benefit (section 132(a)(4) of the Code). A de minimis fringe benefit is any property or service whose value is (after taking into account the frequency with which

the employer provides similar fringes to his or her employees) so small that accounting for it is unreasonable or administratively impracticable. Examples of de minimis fringe benefits include occasional theater or sporting event tickets; coffee, doughnuts, and soft drinks; and local telephone calls (section 1.132-6(e)(1) of the Treasury Regulations). Examples of benefits that are not de minimis fringe benefits include season tickets to sporting or theatrical events; membership in a private country club; and use of employer-owned or leased facilities (such as an apartment, hunting lodge, boat, etc.) for a weekend (section 1.132-6(e)(2) of the Treasury Regulations).

I hope this information is helpful. If you have any questions, please contact me or of my staff at () .

Sincerely,

Victoria A. Judson
Associate Chief Counsel/ Division
Counsel
(Tax Exempt & Government Entities)