SAVE PRINT CLEAR EMAIL

State of California – Department of Fish and Wildlife

STATE-OWNED HOUSING – TAXABLE FRINGE BENEFITS NOTICE/DESIGNATION

DFW 1116 (NEW 11/09/26) Previously DFW 1065

Instructions: This new form is in place of the Pre-Approval and Residency Designation (DFW 1065). This form is to be completed for all employees occupying State-owned housing distinguishing the requirements for the Taxable Fringe Benefits aligning with BMB Memo 18-11, issued 10/31/2018.

Region	**Facility Name**	**Employee Designation**

Residence Address, City, County, Zip	**Residence Structure No.**	**Mailing Address** (if different from residence)

Employee Name (Last, First, M.I.)	**Employee Phone No.**	**CBID No.**

Employee Position No.	**Employee Classification**	**Commencement Date**

Monthly Rent Rate	**Fair Market Rental Value**	**Date of Fair Market Value Appraisal**

Per BMB Memo 18-11

Required Designation:

Employees required to live in State owned housing as a condition of employment may be exempt from the Fringe Benefit taxation as long as it meets specific IRC criteria. IRC section 1.119-1 (b) (2) states the value of housing/lodging furnished to an employee by the employer as a WCFB shall be excluded from the employee's gross income if all three of the following criteria are met:

1. The lodging is provided on the business premises of the employer.
2. The lodging is provided for the convenience of the employer.
3. The employee is required to accept such lodging as a condition of employment.

Not-Required Designation:

Employees in "not-required" State owned housing may be receiving a Taxable Fringe Benefit (TFB) based on the rent they pay. "Not-required" means that occupancy in the housing is not required as a condition of employment. The TFB occurs if the Fair Market Rental Value (FMRV) of a State-owned housing (SOH) unit is higher than the actual rent paid by the employee for that unit. Per IRCsection [1.61-21(b)], the TFB amount is calculated as the difference between the FMRV and the actual rent.

For Not-Required Designation ONLY:

Unit Number: _____

Facility: _____

Address: _____

_____

Current FMRV (____): $ _____

Current Rent: $ _____

____ TFB Reported $ _____

With accordance to California Civil Code §1633.5(b), I acknowledge that by providing my electronic signature for this form, I agree that my electronic signature is legal binding equivalent to a handwriting signature. I hereby confirm that my electronic signature represents my execution or authentication of this form, and my intent to be bound by it.

Name (please print)	**Signature**	**Date**
Tenant		

Agreement and Signatures: The following Site/Facility Manager or Supervisor, Regional Administrative Officer (or Designee) and Regional Manager agree to allow the above-mentioned employee to reside in a designated State-Owned Housing unit.

Site/Facility Manager or Supervisor		
Regional Administrative Officer (or Designee)		
Regional Manager		