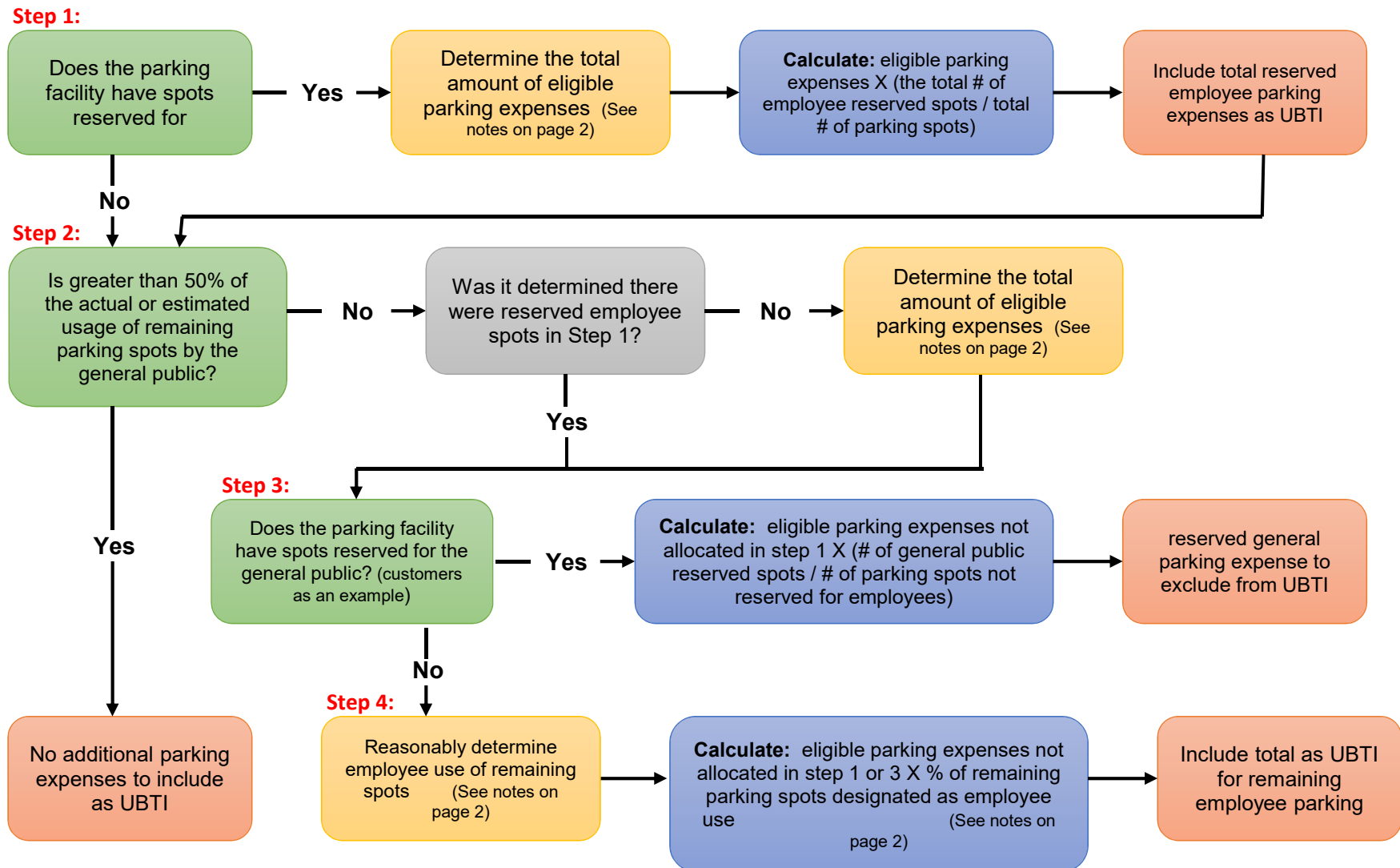


Qualified Parking Expense Determination Flowchart (Based on IRS Notice 2018-99)

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Qualified Parking Expense Determination Flowchart (Based on IRS Notice 2018-99)

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Notes to the Flowchart:

1. Eligible parking expenses include direct items like repairs, maintenance, and/or cleaning costs of the parking facility and also indirect costs like the portion of utility costs, insurance, property taxes, interest, and rent or lease payments related to the parking facility.
2. Examples of ways to reasonably determine the employee usage of all remaining spots (not specifically reserved as employee or non-employee parking) are to use the number of spots typically used by employees, the total of hour of usage by employees, or other similar measures.
3. The percentage of remaining parking spots reserved for employee use would be the method determined in note 2 above as a percentage of the total remaining parking spots not specifically reserved for employee or general public parking. An example would be the number of remaining spots typically used by employees divided by the total number of remaining parking spots.