



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.14.9

APRIL 25, 2019

EFFECTIVE DATE

(04-25-2019)

PURPOSE

- (1) This transmits the new IRM 1.14.9, *IRS Parking Program*.

MATERIAL CHANGES

- (1) This IRM clarifies IRS procedures for the assignment of a Reasonable Accommodation (RA) and executive parking and adds additional authorities applicable to the IRS parking program. This IRM also makes changes to reflect the current IRS organizational structure.
- (2) As of January 1, 2017, the IRS is instituting a requirement that the IRM addresses relevant internal controls. This will inform employees about the importance of and context for internal controls by describing the program objectives and officials charged with program management and oversight. Internal controls are the program's policies and procedures established to ensure that:
 - a. Mission and program objectives are clearly delineated and key terms defined.
 - b. Program goals are established and performance is measured to assess the efficient and effective mission and objective accomplishment.
 - c. Program and resources are protected against waste, fraud, abuse, mismanagement and misappropriation.
 - d. Program operations are in conformance with applicable laws and regulations.
 - e. Financial reporting is complete, current and accurate.
 - f. Reliable information is obtained and used for decision making and quality assurance.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.14.9, dated June 21, 2011.

AUDIENCE

Servicewide

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1.14.9

IRS Parking Program

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1.14.9.1
(04-25-2019)
Program Scope and Objectives

- (1) **Purpose:** The purpose of the IRS Parking Program is to ensure the IRS is in compliance with applicable federal statutes, executive orders and regulations and Treasury, IRS and General Services Administration (GSA) directives regarding the assignment, allocation and management of parking at all government-owned and leased IRS facilities, and identifies employee and manager responsibilities related to parking fringe benefit tax reporting.
- (2) The objectives of the IRS Parking Program are to:
 - a. Ensure that all IRS business operating divisions, managers and employees comply with applicable statutes, regulations, directives and agency practice applicable to IRS parking.
 - b. Promote proper and effective utilization of parking resources to ensure maximum value to IRS, the federal government and taxpayers.
 - c. Identify employee taxable fringe benefit parking to ensure employee tax compliance.
- (3) **Audience:** Servicewide
- (4) **Policy Owner:** Chief, Facilities Management and Security Services (FMSS)
- (5) **Program Owner:** Associate Director, Real Property Management (RPM), FMSS
- (6) **Primary Stakeholders:** Servicewide managers, employees and FMSS Territory Managers (TM)

1.14.9.1.1
(04-25-2019)
Background

- (1) There are numerous federal statutes, executive orders, regulations, and several Treasury, GSA and IRS directives and agency practices pertaining to the assignment, use and expense of parking in both government-owned and leased facilities. This IRM establishes that IRS is in compliance with applicable federal parking mandates in the assignment, allocation and management of parking at all government-owned and leased IRS facilities. This IRM also provides guidance on managing taxable parking benefits.

1.14.9.1.2
(04-25-2019)
Authority

- (1) The IRS Parking Program is based on the following statutes, Executive Orders, regulations and agency directives:
 - a. Federal Employees Clean Air Incentives Act, Pub. L. 103-172, 5 United States Code (USC) 7905
 - b. Architectural Barriers Act (ABA) of 1968, Pub. L. 90-480, 42 USC 4151 et seq.
 - c. The Rehabilitation Act of 1973, Pub. L. 93-112, 29 USC 701 et seq.
 - d. Public Buildings Act of 1959, Pub. L. 86-249, 40 USC 3 301-3315.
 - e. Executive Order 12191, February 1, 1980, Federal Facility Ride-Sharing Program.
 - f. Executive Order 13150, April 21, 2000 Federal Workforce and Transportation.
 - g. Federal Management Regulation (FMR) 41 Code of Federal Regulations (CFR) Part 102-71
 - h. FMR 41 CFR Part 102-74
 - i. Parking Reimbursements, Revenue Ruling 2004-98
 - j. IRS Pub 15-B "Employers Tax Guide to Fringe Benefits"
 - k. Executive Order 13423, January 24, 2007, Strengthening Federal Environmental, Energy and Transportation Management.

- l. Executive Order 13514, October 5, 2009, Federal Leadership in Environmental, Energy and Economic Performance.
- m. Treasury Directive 74-08: Department of the Treasury Parking Directive.
- n. Treasury Directive 74-10: Public Transportation Program.
- o. GAO-04-261SP Appropriations Law-Volume I, Chapter 4, 13.j.
- p. 43 Comp. Gen.131, 1963, Comp. Gen. Op. B-152020
- q. 63 Comp. Gen. 270, 1984, Comp. Gen. Op. B- 211812
- r. 72 Comp. Gen 139,141, 1993, Comp. Gen. Op. B-248247
- s. GSA Leasing Desk Guide, October 31, 2013, Appendix H, Parking Acquisition (applies to lease acquisition authority delegated by GSA to other agencies and was issued via GSA Public Buildings Service Lease Acquisition Circular (LAC-2013-05, November 1, 2013)

1.14.9.1.3
(04-25-2019)

Responsibilities

- (1) Each FMSS TM is responsible to:
 - a. Ensure public transportation alternatives and space, facilities and services for bicycles are made available to employees and visitors whenever possible.
 - b. Ensure parking is assigned for official vehicles, disabled employees, executives, visitors, employees and others in accordance with the priorities established by FMR 41 CFR Parts 102-74 by conducting periodic reviews of assigned IRS parking.
 - c. Coordinate with GSA for the equitable allocation of parking spaces for IRS in federal buildings, and in leased buildings where assigned parking is applicable, in accordance with 41 CFR Parts 102-74.
 - d. Maintain parking lots and spaces in locations where IRS has delegated operation and maintenance responsibility received from GSA by performing routine maintenance and repair such as, but not limited to, parking lighting, pavement striping, asphalt repairs, trash removal and snow removal.
 - e. Ensure regulatory, statutory, and/or site-specific signage placement (or posting).
 - f. Establish and enforce local government parking regulations, as applicable.
 - g. Ensure adequate controls are in place to monitor the temporary use of parking for disabled employees.
 - h. Monitor parking costs and ensure all IRS recipients of parking that is valued in excess of the yearly taxable fringe benefit amount per the annual IRS Publication 15-B "Employer's Tax Guide To Fringe Benefits, complete Form 9606, *Taxable Parking Benefits* and submits to the Beckley Finance Center at calendar year end in coordination with RPM, FMSS headquarters.

1.14.9.1.4
(04-25-2019)

Definitions/Acronyms

- (1) For purposes of parking the following definitions found in FMR 102-71.20 apply.
 - a. **Unusual hours** - work hours that are frequently required to be varied and do not coincide with any other regular work schedule. This includes individuals who regularly or frequently work significantly more than 8 hours per day. Unusual hours do not include shift workers, those on Alternate Work Schedules or those granted exceptions to the normal work schedule (e.g., flex-time).
 - b. **Disabled employee** - an employee who has a severe, permanent impairment that for all practical purposes precludes the use of public

transportation, or an employee who is unable to operate a car as a result of permanent impairment who is driven to work by another.

Note: Priority may require certification by an agency medical unit, including the Department of Veterans Affairs or the Public Health Service.

- c. **Vanpool** - a group of at least eight persons using a passenger van or a commuter bus designed to carry 10 or more passengers. Such a vehicle must be used for transportation to and from work in a single daily round trip.
- d. **Carpool** - a group of two or more persons who use a motor vehicle for transportation to and from work.

(2) For the purposes of this program, the following IRS definition applies:

- a. **An Executive** is an employee hired for a Senior Executive Service (SES), senior level or critical pay position. GS-15 or pay-banded IR series employees are not categorized as executives.

(3)

Acronyms

Acronym	Definition
ABA	Architectural Barriers Act
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CI	Criminal Investigation
EOD	Enter On Date
FMR	Federal Management Regulation
FMSS	Facilities Management and Security Services
GSA	General Services Administration
GAO	Government Accountability Office
IR	Internal Revenue
IDO	IRS Disability Office
KISAM	Knowledge/Incident Service and Asset Management
LAC	Lease Acquisition Circular
NTEU	National Treasury Employees Union
OPM	Office of Personnel Management
POV	Privately-Owned Vehicle
PTSP	Public Transportation Subsidy Program
RA	Reasonable Accommodation

Acronym	Definition
RAC	Reasonable Accommodation Co-ordinator
RLP	Request for Lease Proposal
RPLO	Real Property Leasing Officer
RPM	Real Property Management
SES	Senior Executive Service
TM	Territory Manager
USC	United States Code

1.14.9.1.5
(04-25-2019)

Related Resources

- (1) IRM 1.14.6, *Real Property Management*

1.14.9.2
(04-25-2019)

Allocation and Assignment of Parking

- (1) IRS will provide parking space for official government-owned or leased vehicles whenever possible.
- (2) FMR 102-74.285 establishes the following priority for assignment of parking:
- Official postal vehicles at buildings containing the U.S. Postal Service's mailing operations.
 - Federally-owned vehicles used to apprehend criminals, fight fires and handle other emergencies.
 - Private vehicles owned by members of Congress (but not their staff).
 - Private vehicles owned by federal judges (appointed under Article III of the Constitution), which may be parked in those spaces assigned for the use of the U.S. Courts, with priority for them set by the Administrative Office of the U.S. Courts.
 - Other federally-owned and leased vehicles, including those in motor pools or assigned for general use.
 - Service vehicles, vehicles used in child care center operations, and vehicles of patrons and visitors (federal agencies must allocate parking for disabled visitors whenever an agency's mission requires visitor parking).
 - Private vehicles owned by employees, using spaces not needed for official business.

Note: However, in major metropolitan areas, federal agencies may determine that allocations by zone would make parking more efficient or equitable taking into account the priority for official parking set forth in this section.

- (3) Furthermore, once the provisions of FMR 102-74.305 are met, the FMR directs federal agencies to assign available parking spaces to their employees using the following order of priority in FMR 102-74.305:
- Severely disabled employees (per definition in FMR 102-71.20).
 - Executive personnel and persons who work unusual hours.

Note: For purposes of parking, the FMR defines an executive as a government employee with management responsibilities who, in the judgement of the employing agency head or his/her designee requires preferential assignment of parking privileges.

- c. Vanpool/carpool vehicles.
- d. Privately-Owned Vehicles (POV) of occupant agency employees that are regularly used for government business at least 12 days per month and that qualify for reimbursement of mileage and travel expenses under government travel regulations.
- e. Other POV of employees, on a space-available basis. (In locations where parking allocations are made on a zonal basis, GSA and affected agencies may cooperate to issue additional rules, as appropriate.)

1.14.9.2.1
(06-21-2011)
Visitor Parking

- (1) The IRS may procure parking for IRS customers when it is determined that adequate modes of public transportation are not available to the site or an adequate combination of public transportation and commercial parking facilities is not available.

1.14.9.2.2
(04-25-2019)
Employee Parking

- (1) In most instances, appropriated funds will not be used to procure employee parking. The Office of the Comptroller General has long found that employee parking is generally considered a personal expense of the employee and expenses considered personal in nature are not payable from appropriated funds absent specific statutory authority. (43 Comp. Gen. 131, 1963, B-152020). Since it is the Government's stated position to encourage the use of public transportation, IRS should not take actions to acquire space that will encourage employees to drive to work rather than use public transportation.

1.14.9.2.3
(04-25-2019)
Mission Essential Parking

- (1) In certain situations, parking may be procured when the IRS determines, for legitimate reasons, that to provide parking for employees, is mission essential. The "mission essential" determination may require a justification from IRS to GSA stating employee parking is necessary to avoid a significant impairment to agency operating efficiency. The use of public transportation shall not be discouraged; and limited availability of parking and inconvenience are not factors which by themselves can justify a determination that parking is mission essential.
- (2) After a requesting business operating division determines parking is mission essential, the FMSS TM shall contact local government officials to determine whether improvements can be made in public transportation (i.e., additional buses or route changes), if additional public parking can be made available or if any reasonable solution can be found beyond acquiring additional parking spaces.
- (3) The criteria to evaluate whether parking is mission essential are:
 - a. Inadequate availability of public transportation and public parking. However, public parking should not be over-emphasized in relationship to public transportation.
 - b. Need to provide a safe work environment for employees, for example when a shift ends at times when normal public transportation or public parking are either not available or not safely accessible.
 - c. Need to recruit and retain employees in situations involving competitive labor conditions.

- (4) Parking must not automatically be procured on a one-to-one ratio for all employees, even when some parking is considered mission essential. In most instances, the business unit will submit their parking requirements to their servicing FMSS TM for review and inclusion in a Request For Space, (GSA Standard Form-81) to GSA or the IRS Real Property Leasing Officer (RPLO). However, for new or leased construction, GSA or the RPLO shall conduct a parking survey with the local FMSS territory office to determine the specific number of parking spaces to be provided for official, visitor and employee vehicles. The survey should consider need based on the adequacy of public transportation, the availability of commercial or public parking facilities, employee shifts and other concerns such as environmental quality and energy consumption.
- (5) Facilities most likely to meet the mission essential criteria are the campuses and computing centers. However, for each new procurement and assignment of space, regardless of location, parking requirements shall be reassessed due to changes in the building's IRS occupants, hours of duty, available transportation, federal laws, executive orders, regulations or directives and proper assignment in accord with FMR 102-74.285 and FMR 102-74.305.

1.14.9.2.4
(04-25-2019)
**Parking for Employees
with Disabilities**

- (1) The eligibility for government-provided parking for reasons of a disability will be determined on the same basis as other requests for RA, which are to: give the person an equal opportunity to be considered for a job; to perform the essential functions of the job; and to enjoy equal benefits and privileges of the job.
- (2) In accordance with FMR 102-71.20, a "disabled employee" is one who has "a severe, permanent impairment that for all practical purposes precludes the use of public transportation, or an employee who is unable to operate a car as a result of permanent impairment who is driven to work by another."
- (3) In instances where parking spaces are available for IRS due to a lease procurement, code or government-owned building allotment, after parking for official vehicles is met in accordance with FMR 102-74.285, FMSS will assign approved RA parking for employees in accordance with FMR 102-74.305. Where IRS-assigned parking is unavailable, IRS will acquire and fund RA parking through the lease or through assignment from GSA, if possible.
- (4) If RA parking is not possible through the GSA lease or assignment, and parking is not available for employees to acquire individually, the acquisition of parking for disabled personnel may be considered necessary as a RA in accordance with Paragraph 1.14.9.2.4(1).
- (5) Prior to acquiring parking for disabled employees, alternatives to consider include:
 - a. Telework
 - b. Public transportation and use of the Public Transportation Subsidy Program (PTSP) and pre-tax parking fringe benefit.
 - c. Ridesharing (carpools & vanpools)
- (6) If parking is available for employees to acquire on their own, the IRS will not acquire or fund the parking with the exception of when the employee is required to pay substantially higher commercial parking costs that those paid by non-disabled employees who are able to utilize less expensive facilities at a greater distance. Per this exception, the employee can be reimbursed for the

difference between the less expensive and the more expensive parking. The business operating division funds the difference. (63 Comp. Gen. 270, 1984, B-211812.)

- (7) The government may also pay if the employee would be excluded from accessing the site if the government did not provide parking. This situation occurs when the location or accessibility of public transportation or commercial parking facilities place unreasonable physical demands or impose undue safety risks on employees with disabilities. When there is doubt about availability, the government shall pay for the spaces so that an RA is provided.
- (8) When an employee with disabilities must use a personal vehicle in performance of his or her duties and there is no way to ensure availability of continuous accessible parking without the government procuring the space, parking may be paid by the government. For example, urban locations may have limited accessible parking spaces that might not be available to employees if the government did not procure them with the lease.
- (9) Drivers who regularly provide employees with disabilities with rides to work shall be given disabled parking preference, if available.
- (10) Employees with temporary disabilities may be allocated temporary use of existing parking for the disabled, if available. However, use of the parking space should be limited to the projected time period of the temporary disability that impairs a major life function. The FMSS TM shall ensure that adequate controls are in place to monitor temporary parking. In the event of limited spaces, employees with temporary disabilities who have been allocated an available space may be requested to give up the space in the event that an RA parking request is needed.
- (11) Criteria and Procedure for IRS-funded parking for an RA when parking is assigned to IRS or when IRS acquires:
 - a. The IRS Disability Office (IDO) is responsible for approval and administration of RA employee parking requests in accordance with FMR 102-71.20; FMR 102-74.305; IDO IRM sections and other applicable procedures, including applicable business operating division management approval.
 - i. IDO shall ensure that: 1) proper medical documentation has been reviewed and meets the requirements of federal statutes and regulations; 2) an employee has no other means of transportation for accessing the building; and 3) that parking cannot be procured by an employee on their own.
 - Note:** State or municipal-issued handicapped parking hang tags, vehicle tags, stickers or decals do not suffice for medical documentation for purposes of RA parking.
 - b. Once an RA parking request is approved, the servicing IDO Reasonable Accommodation Coordinator (RAC) should submit an OS GetServices Knowledge/Incident Service and Asset Management (KISAM) ticket to the appropriate FMSS TM for consultation and action, as required, requesting that RA parking be secured at a given location. The FMSS TM will then contact the RAC to discuss available options at the requested location.

- c. If no parking is available at the requested location, then IRS may procure off-site parking through an IRS purchase order, service contract or other appropriate procurement method, and then, if necessary, through an IRS delegated leasing authority.

Note: Parking cannot be purchased using a purchase card as it is a prohibited item under Procurement's *Restricted Purchase List*.

- d. Once parking is secured to satisfy the RA request, the KISAM ticket will be closed.

1.14.9.2.5
(04-25-2019)

Use of POV for Official Business

- (1) Generally, the need to acquire parking for employees who use their POV for official business is determined in the same manner as the need to provide parking for other employees. For additional information, see IRM 1.14.9.4.2.(1)(d).

Note: For additional information on reimbursement for parking fees to employees who use their POV for official business, see IRM 1.32.1, *Official IRS Local Travel Guide*.

1.14.9.2.6
(04-25-2019)

Contractor Parking

- (1) The Government generally does not provide free parking spaces for contractors. However, when excess free parking is available, contractors may be allowed to park free with the acknowledgment that IRS requirements have priority. There may also be instances when service contractors, performing building or machine maintenance, may be provided with temporary free parking while performing IRS contract work if parking spaces are already available. This stipulation should be included in the service contract. Decisions regarding contractor parking should be based on the most cost-effective method consistent with market conditions, security concerns for the specific site and contract provisions.

1.14.9.2.7
(04-25-2019)

Parking Availability in Government-Owned Facilities

- (1) After all official parking has been assigned according to the priority established in FMR 102–74.285, the federal agency building manager (usually GSA) must allocate remaining spaces among occupant agencies on an equitable basis, such as by allocating the parking in proportion to each agency's share of building space, office space or total employee population. In certain cases, federal agencies may allow a third party, such as a board composed of representatives of agencies sharing space, to determine proper parking allocations among the occupant agencies. Any remaining spaces after IRS official use needs are met in government-owned facilities will be filled by order of priority established in FMR 102-74.305.
- (2) If IRS has a need for additional parking for official business during an occupancy, that requirement should be met by a reduction in non-mission essential parking in accordance with the order of priority established in FMR 102-74.305. If this affects bargaining unit employees, the National Treasury Employees Union (NTEU) shall be notified in advance.

1.14.9.2.8
(04-25-2019)

Parking Availability in Leased Facilities

- (1) IRS is not precluded from accepting parking privileges for its employees when local ordinances require that the owner provide off-street parking for occupants of the building and the owner is prevented from charging separately for such parking privileges.

- (2) IRS is not prohibited from including provisions in a GSA or IRS delegated lease requesting that the offeror identify the amount and cost of parking that can be made available to employees to acquire on their own.

Note: Suggested language for the GSA or IRS Request for Lease Proposal (RLP) is as follows: “A combination of public transportation, on-site parking and commercial parking facilities must be available to service employees within a 2,000 walkable linear foot radius. The adequacy of public transportation will affect the amount of parking that must be available. The amount of parking available on site must at least meet current local code requirements. Allocation of all available on-site parking must be coordinated with a designated government official to ensure that priority consideration is given to official vehicles, disabled employees, employees working shifts or other unusual hours, and vanpools/carpools. The Lessor should identify the number and amount of parking spaces available to the government or its employees as well as the cost per space and annual escalations.”

- (3) It is preferred, but not required, that IRS asks GSA or the RPLO to negotiate all charges for parking, even if the cost is an employee expense, to gain savings through economies of scale and to ensure that charges are fair and reasonable.

1.14.9.2.9
(04-25-2019)
Parking for Criminal Investigation

- (1) Since government vehicles assigned to Criminal Investigation (CI) are used in the apprehension of criminals, these vehicles are assigned a higher priority for parking in FMR 102–74.285 and usually represent the highest priority for IRS and GSA assigned parking space in government-owned and leased buildings.
- (2) CI has an obligation to bring prisoners, informants, firearms and equipment in and out of a building and away from the public as inconspicuously as possible. Where physically practicable, at least one parking space assigned to CI shall be located adjacent to or near a building’s freight elevator, loading dock or service entrance. When acquiring a new lease, the FMSS TM shall ensure that the GSA or IRS RLP includes this provision in the special requirements. In facilities that also have reserved parking for official vehicles from other federal agencies, CI and the FMSS TM shall work with GSA, or the RPLO, and the other agencies to meet this requirement.
- (3) Each parking space reserved for a CI government vehicle shall be identified with a sign stating, “Reserved for Federal Government Vehicles.”

1.14.9.3
(04-25-2019)
Collective Bargaining Agreements

- (1) IRS may require and pay for employee parking only when a determination is made that parking is essential to the mission of the IRS, as stated in the criteria in 1.14.9.2.3.
- (2) Collective bargaining agreements related to parking must be consistent with federal laws and regulations.
- (3) Article 11, Section 16 of the 2019 National Agreement between IRS and NTEU states, “The Employer will provide the Chapter President of each Center Campus with a reserved parking space.”

1.14.9.4
(04-25-2019)
**Submission of Requests
to GSA or RPLO to
Acquire Parking**

- (1) Analysis of parking requirements will be performed by the requesting business operating division and forwarded to the FMSS TM for action. The FMSS TM will review the requests and forward them to GSA or the RPLO for the acquisition of parking. In some instances, GSA may delegate the authority back to the IRS for procurement.

1.14.9.4.1
(04-25-2019)
**Use of IRS Procurement
Authority**

- (1) If GSA has no available parking spaces or is otherwise unwilling to procure parking, especially in instances of need for one or two spaces, for example, IRS is permitted to use its own procurement authority to obtain parking. The cost of such procurements are paid from the requesting organization's service and supply budget, not from rent. IRS may not use this authority without a determination of mission need in accordance with 1.14.9.2.3, or in the event space is needed for government vehicles, such as for CI. The procedures for requesting parking through a purchase order, service contract or similar document will be determined locally. The FMSS TM will work with the requesting business operating division to determine which organization can acquire the necessary spaces in the most expeditious manner in conjunction with IRS Procurement.

Note: Parking cannot be purchased using a purchase card as it is a prohibited item under Procurement's *Restricted Purchase List*.

1.14.9.4.2
(04-25-2019)
Approval Authorities

- (1) Whenever parking is limited and is allocated as prescribed in 1.14.9.2 and in cases where new, additional or replacement parking is requested, approval must be obtained as follows:
 - a. General: In all cases of employee parking, the request must be made at the appropriate managerial level of the requesting business operating division, and approved by the overseeing executive.
 - b. Parking requests for an executive must be approved by the overseeing executive.
 - i. Once an approved parking request is received by the FMSS TM, available parking will be assigned to executives at a building with multiple executives based on their level within the organization in the following order of precedence:
 - Level 3
 - Level 2
 - Level 1
 - ii. If there are more executives than available parking spaces, then the Executive Level will be used as the first criteria to provide a parking space from the existing allocation. Next, Office of Personnel Management SES Certification Date will be used as the second criteria to determine assignment. Lastly, tertiary criteria such as IRS Enter On Date (EOD) or others as determined by business operating division Level 3 executives can be used.
 - iii. If all parking spaces are occupied and a new executive is assigned to a building with multiple executives and needs a space in accordance with 1.14.9.4.2 (b), then the criteria in 1.14.9.4.2 should be used to determine which executive parking space will be surrendered.
 - c. Official Parking: The requesting business operating division must prepare a certification, approved by the appropriate business operating division

manager, stating that the parking space is for official Government-owned or leased vehicle(s) and forward to the FMSS TM. When vehicle(s) are leased through GSA, the license plate number(s) of the vehicle(s) are to be provided to the FMSS TM unless the vehicle(s) has a suppressed license plate number for security purposes. Annual re-certifications are to be provided by the business operating division to the FMSS TM to ensure proper allocation of spaces in accordance with FMR 102-74.285 and FMR 102-74.305.

- d. Employee Parking - Mission Essential and POV for Official Business: The requesting business operating division must prepare a written determination that explains why the parking is mission essential or otherwise required. This determination should also specify how many spaces are required and the basis for determining this number and be approved as described in 1.14.9.4.2 (a).
- e. Parking for the Disabled: The requesting business unit must prepare a justification that includes a determination of an RA (Form 13661, IRS Reasonable Accommodation (RA) Request), that specifies under what exceptions the parking is being requested as discussed in IRM 1.14.9.2.4.
- f. Visitor Parking: The requesting business unit must submit written documentation to the FMSS TM, approved at their executive level, stating that adequate modes of public transportation or commercial parking facilities are not available at a site.

1.14.9.4.3
(04-25-2019)
Funding

- (1) Rent for parking assigned to IRS from GSA, either in a government-owned or leased building, will be coded to the requesting organization if GSA bills it through the rent. However, if IRS acquires parking through a purchase order, service contract or similar document, the requesting organization must fund the parking from their services and supplies budget.

1.14.9.4.4
(04-25-2019)
Release of Parking

- (1) If conditions change, or an election is made to save costs, IRS may request a reduction or elimination of parking. If this affects parking for bargaining unit employees, advance notification of such changes shall be made to NTEU through the servicing labor relations office

1.14.9.5
(04-25-2019)
Taxable Parking Benefits

- (1) Whenever parking is provided to an employee and the value of parking exceeds the applicable annual fringe benefit threshold amount per month, the excess amount over the threshold is considered taxable income and must be included in the employee's wages reported on their Form W-2. The applicable monthly threshold is published annually in Pub 15-B "Employer's Tax Guide to Fringe Benefits".
- (2) Generally, the value of parking provided by an employer to an employee is based on the cost (including taxes or other added fees) that an individual would incur in an arm's-length transaction to obtain parking at the same site. If that cost is not ascertainable, then the value of parking is based on the cost that an individual would incur in an arm's-length general location under the same or similar circumstances. An employee's subjective perception of the value of the parking is not relevant to the determination of its fair market value.
- (3) For this program, the value of parking provided by the IRS to an employee will be based on the GSA rent charge if the parking is located in a government-owned building, or the lease cost if the parking is provided under a lease

agreement. If the IRS paid parking is located on a privately-owned parking lot and acquired through a service contract, the current contract rate will determine the value.

1.14.9.5.1
(04-25-2019)

**Procedures for Taxable
Parking Benefits**

- (1) For those locations where parking is valued in excess of the applicable annual threshold per month, the FMSS TM must have the recipient complete Form 9606, Taxable Parking Benefits.
- (2) The FMSS TM will mail or fax the completed Form 9606 to the Beckley Finance Center, Chief Financial Officer (CFO), by the end of the calendar year in which the taxable fringe benefit was received.

1.14.9.6
(04-25-2019)

Applicability

- (1) This guidance applies to all new requests for parking and to the replacement of existing leases and parking contracts as they expire. Existing contracts and leases do not have to be modified.
- (2) Nothing stated in this IRM shall be construed as a right of reimbursement to employees for parking fees paid prior to implementation of the program.