Sent March 25, 2019

Good afternoon,

On March 14th, we sent an e-mail to all business managers with information related to the Parking Tax for Not for Profit organizations. This e-mail is a follow-up to remind you of the following key points (If you are receiving this e-mail, there are multiple actions that you must take for your location):

1. **Read the attached memo**
2. **Consider removing any "Employee Reserved" signs from parking spots by March 31, 2019. Organizations have been given until 3/31/19 to remove employee reserved spots which will lower the potential tax liability.**
3. **In a memo, document your location's position and calculation of the cost of qualified parking for the fiscal year ended June 30, 2018. The cost of qualified parking can be significantly reduced if employee reserved parking signs are removed by March 31, 2019. THIS IS IMPORTANT and MUST be completed by all legal entities, even if your calculation yields no tax liability or Form 990-T filing requirement!!**
4. **If the cost of qualified parking is greater than $1,000, consult with the Archdiocese (Stacy Harris) before filing your Form 990-T.**

As an additional point of clarification, locations should use a reasonable method to allocate the cost of their Archdiocesan property insurance assessment to the cost of their parking lot/structure. Your methodology for allocating the cost of the insurance should be documented in your memo.

Again, please contact Stacy Harris (sharris@archindy.org) if you have any questions.

Thanks!
OAS

