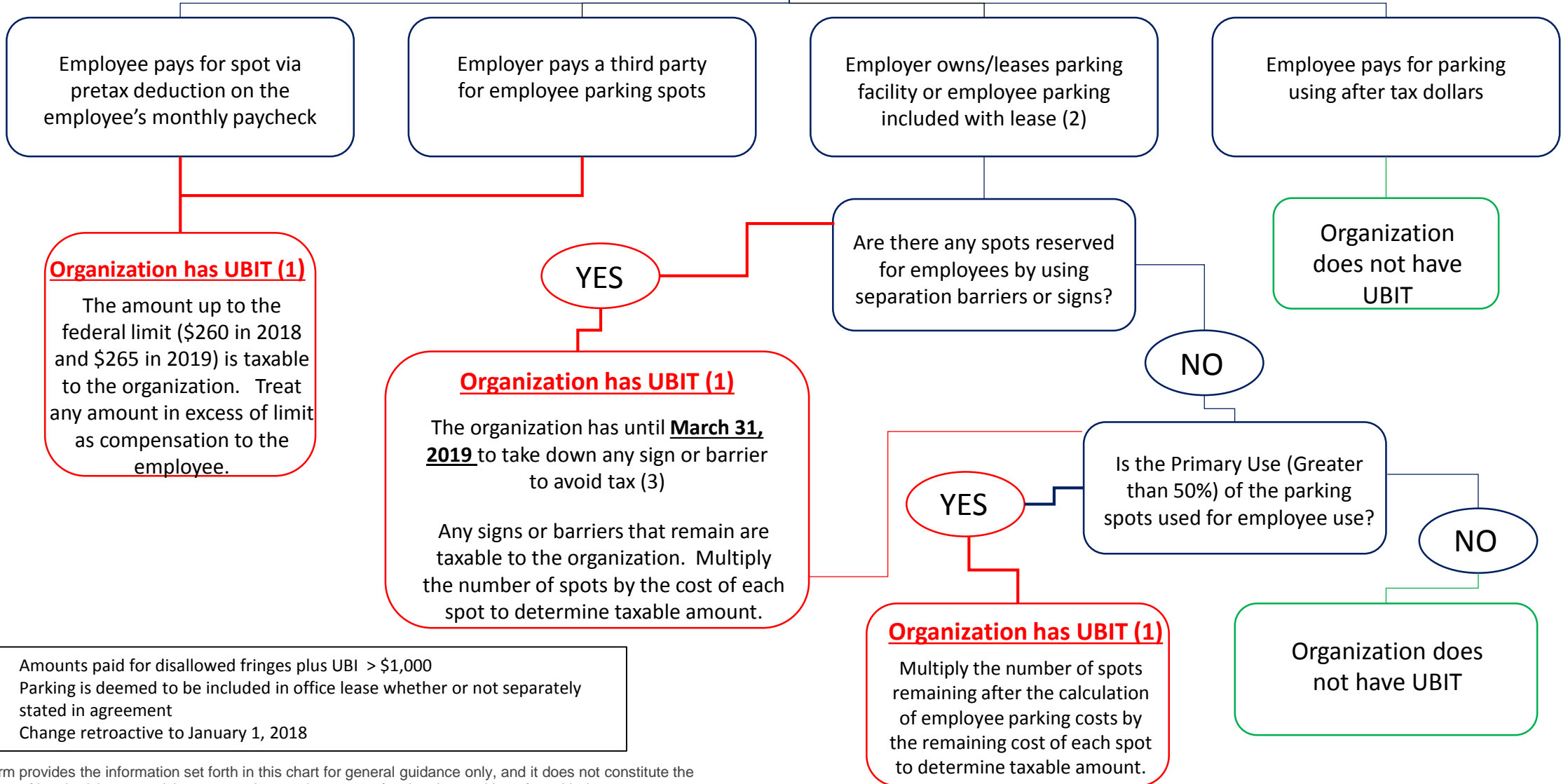


Is parking provided to employees subject to Unrelated Business Income Tax ("UBIT")?



(1) Amounts paid for disallowed fringes plus UBI > \$1,000
 (2) Parking is deemed to be included in office lease whether or not separately stated in agreement
 (3) Change retroactive to January 1, 2018