



Tax Reduction Letter

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Reg. Section 1.132-9(b), Q&A-3 Qualified transportation fringes

Q-3.

What are transit passes?

A-3.

A transit pass is any pass, token, farecard, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation—

- (a) On mass transit facilities (whether or not publicly owned); or
- (b) Provided by any person in the business of transporting persons for compensation or hire in a highway vehicle with a seating capacity of at least 6 adults (excluding the driver).