

Department of the Navy
Transportation Incentive Program - Outside The National Capital Region
VAN POOL APPLICATION

CIRCLE ONE: ENROLLING - MAKING A CHANGE - WITHDRAWING

A. APPLICATION INFORMATION (print or type): Complete and attach this supplemental form to the Transportation Incentive Program –ONCR “Program Application.” Incomplete or illegible applications will not be processed.

Van pools participating in the Transportation Incentive Program ONCR must adhere to Internal Revenue Code (IRC) 26 Section 132(f) as well as any further restrictions mandated by the Department of Navy (DON). The following restrictions apply:

- The vehicle used must be a highway vehicle with a capacity of at least six adults (**not** including the driver). The vehicle may be owned and operated by either public transit authorities or by a person in the business of transporting persons for compensation or hire.
- At least 80 percent of the expected mileage use of the van pool must be for the purposes of transporting employees in connection with their residences and place of employment. The number of employees transported for such purposes must be at least half of the adult seating capacity of such vehicle (**not** including the driver).
- A van pool is operated by a person in the business of transporting persons for compensation or hire when it is registered with the local transit authority and eligible to receive vouchers applicable to that local system when it satisfies the requirement of the IRC 26 Section 132(f)(5)(A)(ii) and is an activity engaged in for profit. Treasury Regulation Section 1.183-2 also sites factors relevant in determining whether an activity is engaged in for profit. The owner of a van pool that is **not** registered with the local transit authority must certify that his/her activity satisfies the requirements of IRC Section 132(f)(5)(A)(ii) and is an activity engaged in for profit as the term is interpreted under IRC Section 162 before any member/employee can be reimbursed for expenses incurred in connection with use of that van pool. If van pool operators require advice on this subject, the operator should consult with his/her attorney/accountant, etc., to determine whether these requirements are met.
- Van pool owners who are drivers or passengers are **not** eligible to receive this benefit. **(DON Policy)**
- Federal employee van pool drivers receiving compensation for their services are **not** eligible to receive this benefit. **(DON Policy)**

B. LIST ALL VAN POOL MEMBERS:

- Please place a **check (✓)** next to your name:

(✓)	LAST NAME	FIRST NAME	MI	SSN (Last 4)	WORK PHONE #
	Driver:				
	1.				
	2.				
	3.				
	4.				
	5.				
	6.				
	7.				
	8.				
	9.				

(Please use back of form for additional van pool members.)

C. EMPLOYEE CERTIFICATION:

WARNING: This certification concerns a matter with the jurisdiction of an agency of the United States and making a false, fictitious or fraudulent certification may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to including dismissal.

In addition to the certifications on the TIP ONCR “Program Application”:

- I certify that my actual monthly VAN POOL commuting costs (NOT including parking fees) are: \$\$\$_____
- I certify this VAN POOL vehicle meets the criteria outlined in IRC Section 132(f) and that I commute in this vehicle as the primary means of traveling to and from my place of employment at the cost cited above.
- I agree to notify the Installation POC should the fare amount and/or my ridership level increase/decrease.

Employee Signature: _____ **Date:** _____