

Appendix B-4. Inclusion Amounts for Trucks and Vans First Leased in 2006

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$ 16,700	\$ 17,000	\$ 4	\$ 8	\$ 12	\$ 14	\$ 16
17,000	17,500	6	14	20	24	29
17,500	18,000	9	21	31	37	43
18,000	18,500	13	28	42	49	58
18,500	19,000	16	36	52	62	72
19,000	19,500	19	43	63	75	87
19,500	20,000	23	50	73	88	102
20,000	20,500	26	57	84	101	116
20,500	21,000	29	64	95	113	131
21,000	21,500	32	72	105	126	146
21,500	22,000	36	78	116	139	161
22,000	23,000	41	89	132	158	183
23,000	24,000	47	104	153	183	213
24,000	25,000	54	118	174	209	242
25,000	26,000	60	132	196	235	271
26,000	27,000	67	146	217	261	300
27,000	28,000	73	161	238	286	330
28,000	29,000	80	175	260	311	359
29,000	30,000	86	190	281	336	389
30,000	31,000	93	204	302	362	418
31,000	32,000	99	219	323	388	447
32,000	33,000	106	233	344	413	478
33,000	34,000	112	247	366	439	506
34,000	35,000	119	261	387	465	536
35,000	36,000	125	276	408	490	595
36,000	37,000	132	290	430	541	624
37,000	38,000	139	304	451	566	654
38,000	39,000	145	319	472	592	684
39,000	40,000	152	333	493	618	712
40,000	41,000	158	347	515	642	743
41,000	42,000	165	362	536	669	772
42,000	43,000	171	376	557	694	801
43,000	44,000	178	390	579	719	831
44,000	45,000	184	405	600	745	860
45,000	46,000	191	419	621	770	890
46,000	47,000	197	434	642	796	919
47,000	48,000	204	448	663	822	948
48,000	49,000	210	462	685	847	977
49,000	50,000	217	476	707	872	1,008
50,000	51,000	224	490	728	898	1,037
51,000	52,000	230	505	749	924	1,066
52,000	53,000	237	519	770	949	1,096
53,000	54,000	243	534	791	974	1,125
54,000	55,000	250	548	813	1,000	1,155
55,000	56,000	256	563	833	1,025	1,184
56,000	57,000	263	577	855	1,051	1,213
57,000	58,000	269	591	877	1,077	1,243
58,000	59,000	276	605	898	1,102	1,272
59,000	60,000	282	620	919	1,141	1,316
60,000	62,000	292	641	951	1,191	1,375
62,000	64,000	305	670	994	1,242	1,435
64,000	66,000	318	699	1,036	1,293	1,494
66,000	68,000	331	728	1,078	1,345	1,552
68,000	70,000	344	756	1,121	1,395	1,612
70,000	72,000	358	784	1,164	1,447	1,670
72,000	74,000	371	813	1,206	1,447	1,670
74,000	76,000	384	842	1,249	1,497	1,729
76,000	78,000	397	871	1,291	1,548	1,788
78,000	80,000	410	899	1,334	1,600	1,846
80,000	85,000	433	949	1,409	1,688	1,950
85,000	90,000	465	1,021	1,515	1,816	2,098
90,000	95,000	498	1,093	1,621	1,944	2,244
95,000	100,000 ²	531	1,164	1,728	2,071	2,392

¹ For the last tax year of the lease, use the dollar amount for the preceding year.

² If the fair market value of the car is more than \$100,000, see Revenue Procedure 2006-18 (2006-12 IRB 645).