

Appendix B-5. Inclusion Amounts for Trucks and Vans First Leased in 2007

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$ 16,400	\$ 16,700	\$ 2	\$ 4	\$ 8	\$ 10	\$ 11
16,700	17,000	4	9	15	17	21
17,000	17,500	6	15	24	28	33
17,500	18,000	10	22	35	42	48
18,000	18,500	13	30	46	55	64
18,500	19,000	17	37	57	69	79
19,000	19,500	20	45	68	82	94
19,500	20,000	24	52	80	95	109
20,000	20,500	27	60	90	109	125
20,500	21,000	30	67	102	122	141
21,000	21,500	34	75	113	135	156
21,500	22,000	37	82	124	149	171
22,000	23,000	42	94	140	169	194
23,000	24,000	49	109	163	195	225
24,000	25,000	56	123	186	222	256
25,000	26,000	63	138	208	249	286
26,000	27,000	70	153	230	276	317
27,000	28,000	77	168	252	302	349
28,000	29,000	83	184	274	329	379
29,000	30,000	90	199	296	356	410
30,000	31,000	97	214	318	383	440
31,000	32,000	104	228	342	408	472
32,000	33,000	111	243	364	435	503
33,000	34,000	118	258	386	462	534
34,000	35,000	125	273	408	489	564
35,000	36,000	131	289	430	515	595
36,000	37,000	138	304	452	542	626
37,000	38,000	145	318	475	569	657
38,000	39,000	152	333	497	596	688
39,000	40,000	159	348	520	622	718
40,000	41,000	166	363	542	649	749
41,000	42,000	172	379	563	676	780
42,000	43,000	179	397	586	702	811
43,000	44,000	186	409	608	729	842
44,000	45,000	193	423	631	756	872
45,000	46,000	200	438	653	783	903
46,000	47,000	207	453	675	810	934
47,000	48,000	213	469	697	836	965
48,000	49,000	220	484	719	863	996
49,000	50,000	227	499	741	890	1,026
50,000	51,000	234	514	764	916	1,057
51,000	52,000	241	528	787	943	1,088
52,000	53,000	248	543	809	969	1,119
53,000	54,000	254	559	831	996	1,150
54,000	55,000	261	574	853	1,023	1,180
55,000	56,000	268	589	875	1,050	1,211
56,000	57,000	275	604	897	1,076	1,243
57,000	58,000	282	618	920	1,103	1,273
58,000	59,000	289	633	943	1,129	1,304
59,000	60,000	296	648	965	1,156	1,335
60,000	62,000	306	671	998	1,196	1,381
62,000	64,000	319	701	1,043	1,249	1,443
64,000	66,000	333	731	1,087	1,303	1,504
66,000	68,000	347	761	1,131	1,357	1,566
68,000	70,000	361	791	1,176	1,410	1,627
70,000	72,000	374	821	1,221	1,463	1,689
72,000	74,000	388	851	1,265	1,517	1,751
74,000	76,000	402	881	1,309	1,570	1,813
76,000	78,000	415	911	1,354	1,624	1,874
78,000	80,000	429	941	1,399	1,676	1,936
80,000	85,000	453	994	1,476	1,770	2,044
85,000	90,000	487	1,069	1,587	1,904	2,198
90,000	95,000	521	1,144	1,699	2,037	2,352
95,000	100,000 ²	555	1,219	1,810	2,171	2,506

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 2007-30 (2007-18 IRB 1104).