

Appendix B-4. Inclusion Amounts for Trucks and Vans First Leased in 2012

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$19,000	\$19,500	\$1	\$4	\$5	\$6	\$7
19,500	20,000	2	4	6	7	9
20,000	20,500	2	5	7	8	10
20,500	21,000	2	5	8	10	11
21,000	21,500	3	6	9	10	13
21,500	22,000	3	6	10	12	14
22,000	22,000	3	8	11	14	15
23,000	24,000	4	9	13	16	18
24,000	25,000	4	10	15	19	21
25,000	26,000	5	11	17	21	24
26,000	27,000	6	12	19	23	26
27,000	28,000	6	14	21	25	29
28,000	29,000	7	15	23	27	32
29,000	30,000	7	17	24	30	34
30,000	31,000	8	18	26	32	37
31,000	32,000	9	19	28	34	40
32,000	33,000	9	20	31	36	42
33,000	34,000	10	21	33	39	44
34,000	35,000	10	23	34	41	48
35,000	36,000	11	24	36	44	50
36,000	37,000	12	25	38	46	53
37,000	38,000	12	27	40	48	55
38,000	39,000	13	28	42	50	58
39,000	40,000	13	29	44	53	60
40,000	41,000	14	31	45	55	63
41,000	42,000	14	32	48	57	66
42,000	43,000	15	33	50	59	69
43,000	44,000	16	34	52	61	72
44,000	45,000	16	36	53	64	74
45,000	46,000	17	37	55	66	77
46,000	47,000	17	38	58	68	79
47,000	48,000	18	40	59	70	82
48,000	49,000	19	41	61	73	84
49,000	50,000	19	42	63	75	87
50,000	51,000	20	43	65	78	89
51,000	52,000	20	45	66	80	93
52,000	53,000	21	46	68	83	95
53,000	54,000	21	48	70	84	98
54,000	55,000	22	49	72	87	100
55,000	56,000	23	50	74	89	103
56,000	57,000	23	51	76	92	105
57,000	58,000	24	52	78	94	108
58,000	59,000	24	54	80	96	111
59,000	60,000	25	55	82	98	114
60,000	62,000	26	57	85	101	118
62,000	64,000	27	60	88	106	123
64,000	66,000	28	62	93	110	128
66,000	68,000	29	65	96	115	134
68,000	70,000	30	67	100	120	139
70,000	72,000	32	70	103	125	144
72,000	74,000	33	72	108	129	149
74,000	76,000	34	75	111	134	155
76,000	78,000	35	78	115	138	160
78,000	80,000	36	80	119	143	165
80,000	85,000	38	85	125	151	175
85,000	90,000	41	91	135	163	187
90,000	95,000	44	98	144	174	201
95,000	100,000 ²	47	104	154	185	214

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 vehicle is more than \$100,000, see Revenue Procedure 2012-23 (2012-14 IRB 712), available at www.irs.gov/irb/2012-14_IRB/ar09.html.