

**Appendix B-5. Inclusion Amounts for Trucks and Vans First Leased in 2013**

Fair Market Value		Tax Year of Lease <sup>1</sup>				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$19,000	\$19,500	\$1	\$3	\$4	\$5	\$6
19,500	20,000	2	3	5	6	7
20,000	20,500	2	4	6	7	8
20,500	21,000	2	5	7	8	9
21,000	21,500	2	5	8	9	11
21,500	22,000	3	6	8	10	12
22,000	22,000	3	7	10	11	14
23,000	24,000	4	8	11	14	16
24,000	25,000	4	9	14	16	18
25,000	26,000	5	10	15	18	21
26,000	27,000	5	12	17	20	23
27,000	28,000	6	13	18	23	25
28,000	29,000	6	14	20	25	28
29,000	30,000	7	15	22	27	30
30,000	31,000	7	16	24	29	33
31,000	32,000	8	17	26	31	35
32,000	33,000	8	19	27	33	38
33,000	34,000	9	20	29	35	41
34,000	35,000	10	21	31	37	43
35,000	36,000	10	22	33	39	46
36,000	37,000	11	23	35	41	48
37,000	38,000	11	25	36	43	51
38,000	39,000	12	26	38	45	53
39,000	40,000	12	27	40	48	55
40,000	41,000	13	28	42	49	58
41,000	42,000	13	29	44	52	60
42,000	43,000	14	30	46	54	62
43,000	44,000	14	32	47	56	65
44,000	45,000	15	33	48	59	67
45,000	46,000	15	34	51	60	70
46,000	47,000	16	35	52	63	72
47,000	48,000	17	36	54	65	74
48,000	49,000	17	38	55	67	77
49,000	50,000	18	39	57	69	79
50,000	51,000	18	40	59	71	82
51,000	52,000	19	41	61	73	84
52,000	53,000	19	42	63	75	87
53,000	54,000	20	43	65	77	89
54,000	55,000	20	45	66	80	91
55,000	56,000	21	46	68	81	94
56,000	57,000	21	47	70	84	96
57,000	58,000	22	48	72	86	98
58,000	59,000	22	50	73	88	101
59,000	60,000	23	51	75	90	103
60,000	62,000	24	52	78	93	108
62,000	64,000	25	55	81	97	113
64,000	66,000	26	57	85	101	118
66,000	68,000	27	60	88	106	122
68,000	70,000	28	62	92	110	127
70,000	72,000	29	64	96	114	132
72,000	74,000	30	67	99	118	137
74,000	76,000	31	69	103	122	142
76,000	78,000	32	72	105	127	147
78,000	80,000	34	73	110	131	151
80,000	85,000	35	78	116	138	160
85,000	90,000	38	84	124	149	172
90,000	95,000	41	90	133	160	184
95,000	100,000 <sup>2</sup>	44	95	142	171	196

<sup>1</sup> For the last tax year of the lease, use the dollar amount for the preceding year.

<sup>2</sup> If the fair market value of the vehicle is more than \$100,000, see Revenue Procedure 2013-21 (2013-12 IRB 660), available at [www.irs.gov/irb/2013-12\\_IRB/ar07.html](http://www.irs.gov/irb/2013-12_IRB/ar07.html).