

Appendix A-4. Inclusion Amounts for Cars (Other Than 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
\$18,500	\$19,000	\$2	\$4	\$5	\$6	\$8
19,000	19,500	2	4	7	7	9
19,500	20,000	2	5	8	8	10
20,000	20,500	3	5	9	10	11
20,500	21,000	3	6	9	12	12
21,000	21,500	3	7	10	12	14
21,500	22,000	3	8	11	13	16
22,000	23,000	4	8	13	15	17
23,000	24,000	4	10	15	17	20
24,000	25,000	5	11	17	19	23
25,000	26,000	6	12	19	21	26
26,000	27,000	6	14	20	24	28
27,000	28,000	7	15	22	26	31
28,000	29,000	7	16	25	28	33
29,000	30,000	8	18	25	32	35
30,000	31,000	9	19	27	34	38
31,000	32,000	9	20	30	36	41
32,000	33,000	10	21	32	38	43
33,000	34,000	10	23	33	41	46
34,000	35,000	11	24	35	43	49
35,000	36,000	12	25	37	45	52
36,000	37,000	12	27	39	47	54
37,000	38,000	13	28	41	49	57
38,000	39,000	13	29	43	52	59
39,000	40,000	14	30	45	54	62
40,000	41,000	14	32	47	56	65
41,000	42,000	15	33	49	58	68
42,000	43,000	16	34	51	61	70
43,000	44,000	16	36	52	63	73
44,000	45,000	17	37	54	66	75
45,000	46,000	17	38	57	67	78
46,000	47,000	18	39	59	70	80
47,000	48,000	19	40	61	72	83
48,000	49,000	19	42	62	75	86
49,000	50,000	20	43	64	77	89
50,000	51,000	20	45	66	79	91
51,000	52,000	21	46	68	81	94
52,000	53,000	21	47	70	84	96
53,000	54,000	22	48	72	86	99
54,000	55,000	23	49	74	88	102
55,000	56,000	23	51	76	90	104
56,000	57,000	24	52	78	92	107
57,000	58,000	24	54	79	95	110
58,000	59,000	25	55	81	97	113
59,000	60,000	26	56	83	100	115
60,000	62,000	26	58	86	103	119
62,000	64,000	28	60	90	108	124
64,000	66,000	29	63	94	112	129
66,000	68,000	30	66	97	117	135
68,000	70,000	31	68	102	121	140
70,000	72,000	32	71	105	126	145
72,000	74,000	33	74	109	130	151
74,000	76,000	35	76	113	135	156
76,000	78,000	36	78	117	140	161
78,000	80,000	37	81	120	145	166
80,000	85,000	39	86	127	152	176
85,000	90,000	42	92	137	163	189
90,000	95,000	45	98	147	175	202
95,000	100,000 ²	48	105	155	187	215

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.