

Appendix A-6. Inclusion Amounts for Cars (Other Than Trucks, Vans, or Electric Cars) First Leased in 2006

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$ 15,200	\$ 15,500	\$ 4	\$ 6	\$ 10	\$ 10	\$ 10
15,500	15,800	6	10	16	18	18
15,800	16,100	8	15	22	25	28
16,100	16,400	9	19	29	33	36
16,400	16,700	11	24	35	40	45
16,700	17,000	13	28	42	48	53
17,000	17,500	16	34	50	58	66
17,500	18,000	19	41	61	71	80
18,000	18,500	23	48	71	84	95
18,500	19,000	26	55	82	96	110
19,000	19,500	29	62	93	109	125
19,500	20,000	32	70	103	122	139
20,000	20,500	36	76	114	135	154
20,500	21,000	39	84	124	148	168
21,000	21,500	42	91	135	160	184
21,500	22,000	45	98	146	173	198
22,000	23,000	50	109	162	192	220
23,000	24,000	57	123	183	218	250
24,000	25,000	63	138	204	243	279
25,000	26,000	70	152	225	269	309
26,000	27,000	76	166	247	294	339
27,000	28,000	83	181	268	319	368
28,000	29,000	90	195	289	345	397
29,000	30,000	96	209	311	371	426
30,000	31,000	103	223	332	397	455
31,000	32,000	109	238	353	422	485
32,000	33,000	116	252	374	448	515
33,000	34,000	122	267	395	473	545
34,000	35,000	129	281	417	498	574
35,000	36,000	135	295	439	523	604
36,000	37,000	142	309	460	549	633
37,000	38,000	148	324	481	575	662
38,000	39,000	155	338	502	601	691
39,000	40,000	161	353	523	626	721
40,000	41,000	168	367	545	651	750
41,000	42,000	175	381	566	677	780
42,000	43,000	181	396	587	702	810
43,000	44,000	188	410	608	728	839
44,000	45,000	194	424	630	753	869
45,000	46,000	201	438	651	779	898
46,000	47,000	207	453	672	805	927
47,000	48,000	214	467	694	830	956
48,000	49,000	220	482	715	855	986
49,000	50,000	227	496	736	881	1,016
50,000	51,000	233	510	758	906	1,045
51,000	52,000	233	525	778	932	1,075
52,000	53,000	240	539	800	958	1,104
53,000	54,000	246	553	821	984	1,133
54,000	55,000	253	568	842	1,009	1,163
55,000	56,000	259	582	864	1,034	1,192
56,000	57,000	273	596	885	1,060	1,221
57,000	58,000	279	611	906	1,085	1,251
58,000	59,000	286	625	927	1,111	1,281
59,000	60,000	292	639	949	1,136	1,311
60,000	62,000	302	661	981	1,174	1,354
62,000	64,000	315	690	1,023	1,225	1,413
64,000	66,000	328	718	1,066	1,276	1,473
66,000	68,000	341	747	1,108	1,328	1,531
68,000	70,000	354	776	1,151	1,378	1,590
70,000	72,000	367	804	1,194	1,429	1,649
72,000	74,000	380	833	1,236	1,481	1,707
74,000	76,000	393	862	1,278	1,532	1,767
76,000	78,000	407	890	1,321	1,583	1,825
78,000	80,000	420	919	1,363	1,634	1,884
80,000	85,000	443	969	1,438	1,723	1,987
85,000	90,000	475	1,041	1,544	1,851	2,135
90,000	95,000 ²	508	1,112	1,651	1,978	2,282
95,000	100,000	541	1,184	1,757	2,106	2,429

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).