

Appendix A-7. Inclusion Amounts for Cars (Other Than Trucks, Vans, or Electric Cars) First Leased in 2003

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$ 18,000	\$ 18,500	\$ 10	\$ 22	\$ 33	\$ 40	\$ 45
18,500	19,000	12	26	39	46	53
19,000	19,500	14	30	44	53	61
19,500	20,000	15	34	50	59	69
20,000	20,500	17	37	56	66	77
20,500	21,000	19	41	61	73	85
21,000	21,500	21	45	66	80	92
21,500	22,000	22	49	72	87	100
22,000	23,000	25	54	81	97	111
23,000	24,000	28	62	92	110	127
24,000	25,000	32	70	103	123	143
25,000	26,000	35	77	115	137	158
26,000	27,000	39	85	125	151	174
27,000	28,000	42	92	137	165	189
28,000	29,000	46	100	148	178	204
29,000	30,000	49	108	159	191	221
30,000	31,000	52	115	171	205	236
31,000	32,000	56	123	182	218	251
32,000	33,000	59	130	194	231	267
33,000	34,000	63	138	204	245	283
34,000	35,000	66	146	215	259	298
35,000	36,000	70	153	227	272	314
36,000	37,000	73	161	238	285	330
37,000	38,000	77	168	249	299	346
38,000	39,000	80	176	260	313	361
39,000	40,000	83	184	272	326	376
40,000	41,000	87	191	283	340	391
41,000	42,000	90	199	294	353	407
42,000	43,000	94	206	306	366	423
43,000	44,000	97	214	317	380	438
44,000	45,000	101	221	328	394	454
45,000	46,000	104	229	339	407	470
46,000	47,000	108	236	351	420	486
47,000	48,000	111	244	362	434	501
48,000	49,000	115	251	374	447	516
49,000	50,000	118	259	385	460	532
50,000	51,000	121	267	396	474	548
51,000	52,000	125	274	407	488	563
52,000	53,000	128	282	418	502	578
53,000	54,000	132	289	430	515	594
54,000	55,000	135	297	441	528	610
55,000	56,000	139	304	452	542	626
56,000	57,000	142	312	463	556	641
57,000	58,000	146	320	474	569	656
58,000	59,000	149	327	486	582	672
59,000	60,000	152	335	497	596	688
60,000	62,000	158	346	514	616	711
62,000	64,000	165	361	537	642	743
64,000	66,000	171	377	559	670	773
66,000	68,000	178	392	581	697	805
68,000	70,000	185	407	604	724	835
70,000	72,000	192	422	626	751	867
72,000	74,000	199	437	649	778	898
74,000	76,000	206	452	672	804	930
76,000	78,000	213	467	694	832	960
78,000	80,000	220	483	716	859	991
80,000	85,000	232	509	756	906	1,046
85,000	90,000	249	547	812	973	1,124
90,000	95,000 ²	266	585	868	1,041	1,202
95,000	100,000 ²	284	623	924	1,108	1,280

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 lease is more than \$100,000, see Revenue Procedure 2003-75 (2003-45 IRB 1018).