

Appendix B-1. Inclusion Amounts for Trucks and Vans First Leased in 2003

Fair Market Value		Tax Year of Lease ¹				
Over	Not Over	1st	2nd	3rd	4th	5th and Later
\$ 18,500	\$ 19,000	\$ 7	\$ 14	\$ 22	\$ 24	\$ 29
19,000	19,500	8	18	27	32	36
19,500	20,000	10	22	33	38	44
20,000	20,500	12	26	38	45	52
20,500	21,000	14	29	44	52	60
21,000	21,500	15	34	49	59	67
21,500	22,000	17	37	55	66	75
22,000	23,000	20	43	63	76	86
23,000	24,000	23	51	74	89	102
24,000	25,000	27	58	86	102	118
25,000	26,000	30	66	97	116	133
26,000	27,000	33	73	109	129	149
27,000	28,000	37	81	119	143	165
28,000	29,000	40	89	130	157	180
29,000	30,000	44	96	142	170	196
30,000	31,000	47	104	153	183	212
31,000	32,000	51	111	165	196	227
32,000	33,000	54	119	176	210	242
33,000	34,000	58	126	187	224	258
34,000	35,000	61	134	198	238	273
35,000	36,000	65	141	210	251	289
36,000	37,000	68	149	221	264	305
37,000	38,000	71	157	232	278	320
38,000	39,000	75	164	243	292	336
39,000	40,000	78	172	254	305	352
40,000	41,000	82	179	266	318	367
41,000	42,000	85	187	277	332	383
42,000	43,000	89	194	289	345	398
43,000	44,000	92	202	300	358	414
44,000	45,000	96	209	311	373	429
45,000	46,000	99	217	322	386	445
46,000	47,000	102	225	333	400	460
47,000	48,000	106	232	345	413	476
48,000	49,000	109	240	356	426	492
49,000	50,000	113	247	368	439	507
50,000	51,000	116	255	379	453	523
51,000	52,000	120	263	389	467	538
52,000	53,000	123	270	401	480	554
53,000	54,000	127	278	412	493	570
54,000	55,000	130	285	424	507	585
55,000	56,000	134	293	434	521	601
56,000	57,000	137	301	445	534	617
57,000	58,000	140	308	457	548	632
58,000	59,000	144	316	468	561	647
59,000	60,000	147	323	480	575	663
60,000	62,000	152	335	496	595	687
62,000	64,000	159	350	519	622	717
64,000	66,000	166	365	542	648	749
66,000	68,000	173	380	564	676	780
68,000	70,000	180	395	587	702	811
70,000	72,000	187	410	609	730	842
72,000	74,000	194	426	631	757	873
74,000	76,000	201	441	654	783	905
76,000	78,000	208	456	676	811	935
78,000	80,000	215	471	699	837	967
80,000	85,000	227	497	739	885	1,021
85,000	90,000	244	535	795	952	1,099
90,000	95,000	261	573	851	1,020	1,177
95,000	100,000 ²	278	611	907	1,088	1,254

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).