

**Appendix A-5. Inclusion Amounts for Cars (Other Than 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	\$2	\$4	\$6	\$7	\$8
19,500	20,000	2	5	6	9	9
20,000	20,500	2	5	8	9	11
20,500	21,000	3	6	8	10	12
21,000	21,500	3	6	10	11	13
21,500	22,000	3	7	10	13	14
22,000	23,000	4	8	11	14	16
23,000	24,000	4	9	14	16	18
24,000	25,000	5	10	15	18	21
25,000	26,000	5	12	16	21	23
26,000	27,000	6	12	19	23	25
27,000	28,000	6	14	20	25	28
28,000	29,000	7	15	22	27	30
29,000	30,000	7	16	24	29	33
30,000	31,000	8	17	26	31	35
31,000	32,000	8	19	27	33	38
32,000	33,000	9	20	29	35	40
33,000	34,000	10	21	31	37	43
34,000	35,000	10	22	33	39	45
35,000	36,000	11	23	35	41	48
36,000	37,000	11	25	36	43	50
37,000	38,000	12	26	38	45	53
38,000	39,000	12	27	40	47	55
39,000	40,000	13	28	42	49	58
40,000	41,000	13	29	44	52	59
41,000	42,000	14	30	45	54	63
42,000	43,000	14	32	47	56	64
43,000	44,000	15	33	48	59	67
44,000	45,000	15	34	51	60	69
45,000	46,000	16	35	52	63	72
46,000	47,000	17	36	54	65	74
47,000	48,000	17	38	55	67	77
48,000	49,000	18	39	57	69	79
49,000	50,000	18	40	59	71	82
50,000	51,000	19	41	61	73	84
51,000	52,000	19	42	63	75	87
52,000	53,000	20	43	65	77	89
53,000	54,000	20	45	66	79	92
54,000	55,000	21	46	68	81	94
55,000	56,000	21	47	70	84	96
56,000	57,000	22	48	72	85	99
57,000	58,000	22	50	73	88	101
58,000	59,000	23	51	75	90	103
59,000	60,000	24	52	76	92	106
60,000	62,000	24	54	79	95	110
62,000	64,000	25	56	83	99	115
64,000	66,000	27	58	87	103	120
66,000	68,000	28	60	90	108	125
68,000	70,000	29	63	93	112	130
70,000	72,000	30	65	97	117	134
72,000	74,000	31	68	100	121	139
74,000	76,000	32	70	104	125	144
76,000	78,000	33	73	107	129	149
78,000	80,000	34	75	111	133	154
80,000	85,000	36	79	117	141	162
85,000	90,000	39	85	126	151	174
90,000	95,000	41	91	135	162	186
95,000	100,000 <sup>2</sup>	44	97	144	172	199

<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).