

REV. PROC. 2011-21 TABLE 5—Continued
DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES
(THAT ARE NOT TRUCKS OR VANS)
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2011

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & later
Over	Not Over					
110,000	120,000	100	220	326	391	452
120,000	130,000	110	242	359	430	497
130,000	140,000	120	264	392	469	543
140,000	150,000	130	286	424	509	588
150,000	160,000	140	308	457	548	633
160,000	170,000	150	330	490	587	679
170,000	180,000	160	352	523	626	724
180,000	190,000	170	374	555	666	769
190,000	200,000	180	396	588	705	815
200,000	210,000	190	418	621	744	860
210,000	220,000	200	440	654	784	904
220,000	230,000	210	462	687	823	950
230,000	240,000	220	484	719	863	995
240,000	And up	230	506	752	902	1,040

REV. PROC. 2011-21 TABLE 6
DOLLAR AMOUNTS FOR TRUCKS AND VANS
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2011

Fair Market Value of Truck or Van		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & later
Over	Not Over					
\$19,000	\$19,500	3	7	9	12	13
19,500	20,000	3	8	11	14	15
20,000	20,500	4	9	13	15	18
20,500	21,000	4	10	15	17	20
21,000	21,500	5	11	16	20	22
21,500	22,000	5	12	18	22	24
22,000	23,000	6	14	20	24	29
23,000	24,000	7	16	24	28	32
24,000	25,000	8	18	27	32	37
25,000	26,000	9	20	31	36	41
26,000	27,000	10	23	33	40	46
27,000	28,000	11	25	37	43	51
28,000	29,000	12	27	40	48	55
29,000	30,000	13	29	43	52	60
30,000	31,000	14	31	47	56	64
31,000	32,000	15	34	49	60	69
32,000	33,000	16	36	53	63	74
33,000	34,000	17	38	56	68	78
34,000	35,000	18	40	60	71	83
35,000	36,000	19	43	62	76	87
36,000	37,000	20	45	66	79	92
37,000	38,000	21	47	69	83	97
38,000	39,000	22	49	73	87	101
39,000	40,000	23	51	76	91	105
40,000	41,000	24	54	79	95	109
41,000	42,000	25	56	82	99	114
42,000	43,000	26	58	86	103	118
43,000	44,000	27	60	89	107	123
44,000	45,000	28	62	93	110	128

REV. PROC. 2011-21 TABLE 6—Continued

DOLLAR AMOUNTS FOR TRUCKS AND VANS
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2011

Fair Market Value of Truck or Van		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & later
Over	Not Over					
45,000	46,000	29	65	95	115	132
46,000	47,000	30	67	99	118	137
47,000	48,000	31	69	102	123	141
48,000	49,000	32	71	106	126	146
49,000	50,000	33	73	109	130	151
50,000	51,000	34	76	112	134	155
51,000	52,000	35	78	115	138	160
52,000	53,000	36	80	118	143	164
53,000	54,000	37	82	122	146	169
54,000	55,000	38	84	125	150	173
55,000	56,000	39	87	128	154	177
56,000	57,000	40	89	131	158	182
57,000	58,000	41	91	135	162	186
58,000	59,000	42	93	138	166	191
59,000	60,000	43	95	142	169	196
60,000	62,000	45	99	146	175	203
62,000	64,000	47	103	153	183	212
64,000	66,000	49	107	160	191	221
66,000	68,000	51	112	166	199	229
68,000	70,000	53	116	173	206	239
70,000	72,000	55	121	179	214	248
72,000	74,000	57	125	186	222	257
74,000	76,000	59	129	192	231	266
76,000	78,000	61	134	198	239	275
78,000	80,000	63	138	205	246	285
80,000	85,000	66	146	217	260	300
85,000	90,000	71	157	233	280	322
90,000	95,000	76	168	250	299	345
95,000	100,000	81	179	266	319	368
100,000	110,000	89	196	290	348	402
110,000	120,000	99	218	323	387	447
120,000	130,000	109	240	355	427	493
130,000	140,000	119	262	388	466	538
140,000	150,000	129	284	421	505	583
150,000	160,000	139	306	454	544	629
160,000	170,000	149	328	487	583	674
170,000	180,000	159	350	519	623	719
180,000	190,000	169	372	552	662	765
190,000	200,000	179	394	585	701	810
200,000	210,000	189	416	618	740	856
210,000	220,000	199	438	651	779	901
220,000	230,000	209	460	683	819	946
230,000	240,000	219	482	716	858	992
240,000	And up	229	504	749	897	1,037

.03 Revised Amounts for Passenger Automobiles Placed in Service During 2010.

(1) Calculation of the Revised Amount. The revised depreciation limits provided in this section 4.03 were calculated by increasing the existing limitations on the first year allowance in Rev. Proc. 2010-18 by \$8,000 as provided in § 168(k)(2)(F)(i).

(2) Amount of the Revised Limitation. For passenger automobiles (that are not

trucks or vans) placed in service by the taxpayer in calendar year 2010 for which the § 168(k) additional first year depreciation deduction applies, Table 7 of this revenue procedure contains the revised dollar amount of the depreciation limitations for each taxable year. For trucks or vans placed in service by the taxpayer in calendar year 2010 for which the § 168(k) additional first year depreciation deduction

applies, Table 8 of this revenue procedure contains the revised dollar amount of the depreciation limitations for each taxable year. If the § 168(k) additional first year depreciation deduction does not apply to a passenger automobile placed in service by the taxpayer in calendar year 2010, the depreciation limitations for each taxable year in Tables 1 and 2 of Rev. Proc. 2010-18 apply.