

**Depreciation and Amortization**  
(Including Information on Listed Property)

© See separate instructions.      © Attach this form to your return.

Name(s) shown on return

Identifying number

Business or activity to which this form relates

**Part I** Election To Expense Certain Tangible Property (Section 179) (Note: If you have any <sup>a</sup>Listed Property,<sup>o</sup>

**Part II**

b 5-year property					
c 7-year property					
d 10-year property					
e 15-year property					
f 20-year property					
g Residential rental property			27.5yrs.	MM	S/L
			27.5yrs.	MM	S/L
h Nonresidential real property				MM	S/L
				MM	S/L
<b>15 Alternative Depreciation System (ADS) (see instructions):</b>					
a Class life					S/L
b 12-year			12yrs.		S/L
c 40-year			40yrs.	MM	S/L

**Part III** Other Depreciation (Do Not Include Listed Property)

<b>16</b> GDS and ADS deductions for assets placed in service in tax years beginning before 1993 (see instructions)	<b>16</b>	
<b>17</b> Property subject to section 168(f)(1) election (see instructions)	<b>17</b>	
<b>18</b> ACRS and other depreciation (see instructions)	<b>18</b>	

**Part IV** Summary

<b>19</b> Listed property. Enter amount from line 25.	<b>19</b>	
<b>20</b> Total. Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	<b>20</b>	
<b>21</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	<b>21</b>	

Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 22a, 22b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See instructions for limitations for automobiles.)

22a Do you have evidence to support the business/investment use claimed? Yes No 22b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

23 Property used more than 50% in a qualified business use (see instructions):

24 Property used 50% or less in a qualified business use (see instructions):

25 Add amounts in column (h). Enter the total here and on line 19, page 1. 25
26 Add amounts in column (i). Enter the total here and on line 7, page 1. 26

Section B—Information Regarding Use of Vehicles If you deduct expenses for vehicles:

c Always complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner, or related person.
c If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 27-33 include questions about miles driven and personal use.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.

Table with 2 columns: Question, Yes/No. Rows 34-38 include questions about written policies and requirements for qualified demonstration use.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Rows 39-41 include amortization calculations.