

# Internal Revenue bulletin

Bulletin No. 2010-9  
March 1, 2010

## HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

### INCOME TAX

#### **Rev. Proc. 2010-18, page 427.**

**Automobile owners and lessees.** This procedure provides the depreciation deduction limitations for owners of passenger automobiles (including trucks and vans) first placed in service during calendar year 2010 and amounts to be included in income by lessees of passenger automobiles first leased during calendar year 2010.

Finding Lists begin on page ii.



Department of the Treasury  
Internal Revenue Service

# The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying

the tax law with integrity and fairness to all.

## Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

### **Part I.—1986 Code.**

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

### **Part II.—Treaties and Tax Legislation.**

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

### **Part III.—Administrative, Procedural, and Miscellaneous.**

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

### **Part IV.—Items of General Interest.**

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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# Part III. Administrative, Procedural, and Miscellaneous

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.

(Also: Part I, §§ 280F; 1.280F-7.)

## Rev. Proc. 2010-18

### SECTION 1. PURPOSE

This revenue procedure provides: (1) limitations on depreciation deductions for owners of passenger automobiles first placed in service by the taxpayer during calendar year 2010, including a separate table of limitations on depreciation deductions for trucks and vans; and (2) the amounts to be included in income by lessees of passenger automobiles first leased by the taxpayer during calendar year 2010, including a separate table of inclusion amounts for lessees of trucks and vans. The tables detailing these depreciation limitations and lessee inclusion amounts reflect the automobile price inflation adjustments required by § 280F(d)(7) of the Internal Revenue Code.

### SECTION 2. BACKGROUND

.01 For owners of passenger automobiles, § 280F(a) imposes dollar limitations on the depreciation deduction for the year the taxpayer places the passenger automobile in service and for each succeeding year. Section 280F(d)(7) requires the amounts allowable as depreciation deductions to be increased by a price inflation adjustment amount for passenger automobiles placed in service after 1988. The method of calculating this price inflation amount for trucks and vans placed in service in or after calendar year 2003 uses a different CPI “automobile component” (the “new trucks” component) than that used in the price inflation amount calculation for other passenger automobiles (the “new cars” component), resulting in somewhat higher depreciation deductions for trucks and vans. This change reflects the higher rate of price inflation for trucks and vans since 1988.

.02 Section 280F(c) requires a reduction in the deduction allowed to the lessee of a leased passenger automobile. The reduction must be substantially equivalent to the limitations on the depreciation deduc-

tions imposed on owners of passenger automobiles. Under § 1.280F-7(a) of the Income Tax Regulations, this reduction requires a lessee to include in gross income an inclusion amount determined by applying a formula to the amount obtained from a table. One table applies to lessees of trucks and vans and another table applies to all other passenger automobiles. Each table shows inclusion amounts for a range of fair market values for each taxable year after the passenger automobile is first leased.

### SECTION 3. SCOPE

.01 The limitations on depreciation deductions in section 4.01(2) of this revenue procedure apply to passenger automobiles (other than leased passenger automobiles) that are placed in service by the taxpayer in calendar year 2010, and continue to apply for each taxable year that the passenger automobile remains in service.

.02 The tables in section 4.02 of this revenue procedure apply to leased passenger automobiles for which the lease term begins during calendar year 2010. Lessees of these passenger automobiles must use these tables to determine the inclusion amount for each taxable year during which the passenger automobile is leased. See Rev. Proc. 2005-13, 2005-1 C.B. 759, for passenger automobiles first leased before calendar year 2006; Rev. Proc. 2006-18, 2006-1 C.B. 645, for passenger automobiles first leased during calendar year 2006; Rev. Proc. 2007-30, 2007-1 C.B. 1104, for passenger automobiles first leased during calendar year 2007; Rev. Proc. 2008-22, 2008-12 I.R.B. 658, for passenger automobiles first leased during calendar year 2008; and Rev. Proc. 2009-24, 2009-17 I.R.B. 885, for passenger automobiles first leased during calendar year 2009.

### SECTION 4. APPLICATION

.01 *Limitations on Depreciation Deductions for Certain Automobiles.*

(1) *Amount of the inflation adjustment.*

(a) *Passenger automobiles (other than trucks or vans).* Under § 280F(d)(7)(B)(i), the automobile price inflation adjustment for any calendar year is the percentage (if

any) by which the CPI automobile component for October of the preceding calendar year exceeds the CPI automobile component for October 1987. The term “CPI automobile component” is defined in § 280F(d)(7)(B)(ii) as the “automobile component” of the Consumer Price Index for all Urban Consumers published by the Department of Labor. The new car component of the CPI was 115.2 for October 1987 and 137.851 for October 2009. The October 2009 index exceeded the October 1987 index by 22.651. Therefore, the automobile price inflation adjustment for 2010 for passenger automobiles (other than trucks and vans) is 19.66 percent ( $22.651/115.2 \times 100\%$ ). The dollar limitations in § 280F(a) are multiplied by a factor of 0.1966, and the resulting increases, after rounding to the nearest \$100, are added to the 1988 limitations to give the depreciation limitations applicable to passenger automobiles (other than trucks and vans) for calendar year 2010. This adjustment applies to all passenger automobiles (other than trucks and vans) that are first placed in service in calendar year 2010.

(b) *Trucks and vans.* To determine the dollar limitations for trucks and vans first placed in service during calendar year 2010, the new truck component of the CPI is used instead of the new car component. The new truck component of the CPI was 112.4 for October 1987 and 140.897 for October 2009. The October 2009 index exceeded the October 1987 index by 28.497. Therefore, the automobile price inflation adjustment for 2010 for trucks and vans is 25.35 percent ( $28.497/112.4 \times 100\%$ ). The dollar limitations in § 280F(a) are multiplied by a factor of 0.2535, and the resulting increases, after rounding to the nearest \$100, are added to the 1988 limitations to give the depreciation limitations for trucks and vans. This adjustment applies to all trucks and vans that are first placed in service in calendar year 2010.

(2) *Amount of the limitation.* Tables 1 and 2 contain the dollar amount of the depreciation limitation for each taxable year for passenger automobiles a taxpayer places in service in calendar year 2010. Use Table 1 for a passenger automobile (other than a truck or van) and Table 2 for a truck or van placed in service in calendar year 2010.

REV. PROC. 2010-18 TABLE 1

DEPRECIATION LIMITATIONS FOR PASSENGER AUTOMOBILES  
(THAT ARE NOT TRUCKS OR VANS) PLACED IN SERVICE IN CALENDAR YEAR 2010

<i>Tax Year</i>	<i>Amount</i>
1st Tax Year	\$3,060
2nd Tax Year	\$4,900
3rd Tax Year	\$2,950
Each Succeeding Year	\$1,775

REV. PROC. 2010-18 TABLE 2

DEPRECIATION LIMITATIONS FOR TRUCKS AND VANS  
PLACED IN SERVICE IN CALENDAR YEAR 2010

<i>Tax Year</i>	<i>Amount</i>
1st Tax Year	\$3,160
2nd Tax Year	\$5,100
3rd Tax Year	\$3,050
Each Succeeding Year	\$1,875

.02 *Inclusions in Income of Lessees of Passenger Automobiles.*

A taxpayer must follow the procedures in § 1.280F-7(a) for determining the inclu-

sion amounts for passenger automobiles first leased in calendar year 2010. In applying these procedures, lessees of passenger automobiles other than trucks and vans

should use Table 3 of this revenue procedure, while lessees of trucks and vans should use Table 4 of this revenue procedure.

REV. PROC. 2010-18 TABLE 3

DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES  
(THAT ARE NOT TRUCKS OR VANS)  
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & Later
Over	Not Over					
\$16,700	\$17,000	3	7	10	11	14
17,000	17,500	4	8	13	15	16
17,500	18,000	5	10	16	19	21
18,000	18,500	6	13	18	23	26
18,500	19,000	7	15	22	26	31
19,000	19,500	8	17	25	30	35
19,500	20,000	9	19	29	34	39
20,000	20,500	10	21	32	38	44
20,500	21,000	11	23	35	42	48
21,000	21,500	12	26	38	45	53
21,500	22,000	13	28	41	50	57
22,000	23,000	14	31	46	56	63
23,000	24,000	16	36	52	63	73
24,000	25,000	18	40	59	71	81
25,000	26,000	20	44	66	78	90
26,000	27,000	22	49	71	86	100
27,000	28,000	24	53	78	94	108
28,000	29,000	26	57	85	101	118
29,000	30,000	28	61	92	109	126

## REV. PROC. 2010-18 TABLE 3

DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES  
(THAT ARE NOT TRUCKS OR VANS)  
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & Later
Over	Not Over					
30,000	31,000	30	66	97	117	135
31,000	32,000	32	70	104	125	144
32,000	33,000	34	74	111	132	153
33,000	34,000	36	79	117	140	161
34,000	35,000	38	83	123	148	171
35,000	36,000	40	87	130	156	179
36,000	37,000	42	92	136	163	188
37,000	38,000	44	96	143	170	198
38,000	39,000	46	100	149	179	206
39,000	40,000	48	105	155	186	215
40,000	41,000	50	109	162	194	224
41,000	42,000	52	113	169	201	233
42,000	43,000	54	118	174	210	241
43,000	44,000	56	122	181	217	251
44,000	45,000	58	126	188	225	259
45,000	46,000	60	131	194	232	269
46,000	47,000	61	135	201	240	277
47,000	48,000	63	140	207	248	286
48,000	49,000	65	144	213	256	295
49,000	50,000	67	148	220	263	304
50,000	51,000	69	153	226	271	313
51,000	52,000	71	157	232	279	322
52,000	53,000	73	161	239	287	331
53,000	54,000	75	166	245	294	340
54,000	55,000	77	170	252	302	348
55,000	56,000	79	174	258	310	358
56,000	57,000	81	178	265	318	366
57,000	58,000	83	183	271	325	375
58,000	59,000	85	187	278	333	384
59,000	60,000	87	191	284	341	393
60,000	62,000	90	198	294	352	406
62,000	64,000	94	207	306	368	424
64,000	66,000	98	215	320	382	443
66,000	68,000	102	224	332	398	460
68,000	70,000	106	232	346	413	478
70,000	72,000	110	241	358	429	496
72,000	74,000	114	250	371	444	513
74,000	76,000	118	258	384	460	531
76,000	78,000	122	267	396	476	549
78,000	80,000	126	276	409	491	566
80,000	85,000	132	291	432	518	598
85,000	90,000	142	313	464	556	643
90,000	95,000	152	334	497	594	687
95,000	100,000	162	356	528	634	731
100,000	110,000	177	388	577	691	798
110,000	120,000	196	432	641	768	887
120,000	130,000	216	475	705	846	976
130,000	140,000	236	518	770	922	1,065
140,000	150,000	256	561	834	1,000	1,154
150,000	160,000	275	605	898	1,077	1,243
160,000	170,000	295	648	963	1,153	1,333
170,000	180,000	315	691	1,027	1,231	1,421
180,000	190,000	334	735	1,091	1,308	1,510
190,000	200,000	354	778	1,155	1,386	1,599

REV. PROC. 2010-18 TABLE 3

DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES  
(THAT ARE NOT TRUCKS OR VANS)  
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & Later
Over	Not Over					
200,000	210,000	374	821	1,220	1,462	1,688
210,000	220,000	393	865	1,284	1,539	1,777
220,000	230,000	413	908	1,348	1,617	1,866
230,000	240,000	433	951	1,413	1,693	1,956
240,000	and up	453	995	1,476	1,771	2,044

REV. PROC. 2010-18 TABLE 4

DOLLAR AMOUNTS FOR TRUCKS AND VANS  
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & Later
Over	Not Over					
17,000	17,500	3	6	9	10	11
17,500	18,000	4	8	12	14	16
18,000	18,500	5	10	15	18	21
18,500	19,000	6	12	19	22	24
19,000	19,500	7	15	21	26	29
19,500	20,000	8	17	25	29	34
20,000	20,500	9	19	28	33	38
20,500	21,000	10	21	31	37	43
21,000	21,500	11	23	35	41	47
21,500	22,000	12	25	38	45	51
22,000	23,000	13	29	42	51	58
23,000	24,000	15	33	49	58	67
24,000	25,000	17	37	56	66	76
25,000	26,000	19	42	62	73	85
26,000	27,000	21	46	68	82	93
27,000	28,000	23	50	75	89	103
28,000	29,000	25	55	81	97	111
29,000	30,000	27	59	88	104	121
30,000	31,000	29	63	94	113	129
31,000	32,000	31	68	100	120	138
32,000	33,000	33	72	107	127	148
33,000	34,000	35	76	114	135	156
34,000	35,000	37	81	119	143	165
35,000	36,000	39	85	126	151	174
36,000	37,000	41	89	133	158	183
37,000	38,000	43	94	139	166	191
38,000	39,000	45	98	145	174	201
39,000	40,000	47	102	152	182	209
40,000	41,000	49	106	159	189	218
41,000	42,000	51	111	164	198	227
42,000	43,000	53	115	171	205	236
43,000	44,000	55	119	178	213	245
44,000	45,000	57	124	184	220	254
45,000	46,000	59	128	190	228	263
46,000	47,000	60	133	197	235	272
47,000	48,000	62	137	203	244	280
48,000	49,000	64	142	209	251	290
49,000	50,000	66	146	216	259	298

## REV. PROC. 2010-18 TABLE 4

DOLLAR AMOUNTS FOR TRUCKS AND VANS  
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
		1st	2nd	3rd	4th	5th & Later
Over	Not Over					
50,000	51,000	68	150	223	266	308
51,000	52,000	70	154	229	275	316
52,000	53,000	72	159	235	282	325
53,000	54,000	74	163	242	290	334
54,000	55,000	76	167	249	297	343
55,000	56,000	78	172	254	305	352
56,000	57,000	80	176	261	313	361
57,000	58,000	82	180	268	320	370
58,000	59,000	84	185	274	328	378
59,000	60,000	86	189	280	336	388
60,000	62,000	89	195	291	347	401
62,000	64,000	93	204	303	363	418
64,000	66,000	97	213	315	379	436
66,000	68,000	101	221	329	394	454
68,000	70,000	105	230	341	410	472
70,000	72,000	109	239	354	424	490
72,000	74,000	113	247	367	440	508
74,000	76,000	117	256	380	455	526
76,000	78,000	121	264	393	471	543
78,000	80,000	125	273	406	486	561
80,000	85,000	131	289	428	513	592
85,000	90,000	141	310	461	552	636
90,000	95,000	151	332	492	591	681
95,000	100,000	161	353	525	629	726
100,000	110,000	176	386	573	686	793
110,000	120,000	195	430	637	763	882
120,000	130,000	215	473	701	841	971
130,000	140,000	235	516	766	918	1,059
140,000	150,000	255	559	830	995	1,149
150,000	160,000	274	603	894	1,072	1,238
160,000	170,000	294	646	958	1,150	1,326
170,000	180,000	314	689	1,023	1,226	1,416
180,000	190,000	333	733	1,087	1,303	1,505
190,000	200,000	353	776	1,151	1,381	1,594
200,000	210,000	373	819	1,216	1,457	1,683
210,000	220,000	392	863	1,280	1,534	1,772
220,000	230,000	412	906	1,344	1,612	1,861
230,000	240,000	432	949	1,409	1,689	1,949
240,000	and up	452	992	1,473	1,766	2,039

## SECTION 5. EFFECTIVE DATE

This revenue procedure applies to passenger automobiles that a taxpayer first places in service or first leases during calendar year 2010.

SECTION 6. DRAFTING  
INFORMATION

The principal author of this revenue procedure is Bernard P. Harvey of the Office of Associate Chief Counsel (Income

Tax & Accounting). For further information regarding this revenue procedure, contact Mr. Harvey at (202) 622-4930 (not a toll-free call).

# Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

# Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.  
Acq.—Acquiescence.  
B—Individual.  
BE—Beneficiary.  
BK—Bank.  
B.T.A.—Board of Tax Appeals.  
C—Individual.  
C.B.—Cumulative Bulletin.  
CFR—Code of Federal Regulations.  
CI—City.  
COOP—Cooperative.  
Ct.D.—Court Decision.  
CY—County.  
D—Decedent.  
DC—Dummy Corporation.  
DE—Donee.  
Del. Order—Delegation Order.  
DISC—Domestic International Sales Corporation.  
DR—Donor.  
E—Estate.  
EE—Employee.  
E.O.—Executive Order.

ER—Employer.  
ERISA—Employee Retirement Income Security Act.  
EX—Executor.  
F—Fiduciary.  
FC—Foreign Country.  
FICA—Federal Insurance Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
F.R.—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign corporation.  
G.C.M.—Chief Counsel’s Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.  
PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.

PRS—Partnership.  
PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—Statement of Procedural Rules.  
Stat.—Statutes at Large.  
T—Target Corporation.  
T.C.—Tax Court.  
T.D.—Treasury Decision.  
TFE—Transferee.  
TFR—Transferor.  
T.I.R.—Technical Information Release.  
TP—Taxpayer.  
TR—Trust.  
TT—Trustee.  
U.S.C.—United States Code.  
X—Corporation.  
Y—Corporation.  
Z—Corporation.



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