

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return

Identifying number

Business or activity to which this form relates

Part I Depreciation

Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment.

Section A.—Election to Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h)		
3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions): <i>For assets other than automobiles and other listed property placed in service ONLY during tax year beginning in 1985</i>					
a 3-year property					
b 5-year property					
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
(See "Items You Should Note")					

- 5** Listed property—Enter total from Part III, Section A, column (g)
- 6** ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions)

Section C.—Depreciation of Nonrecovery Property

- 7** Property subject to section 168(e)(2) election (see instructions)
- 8** Other depreciation (see instructions)

Section D.—Summary

- 9** Total (Add deductions on lines 3 through 8). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3.)

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return

