

# Depreciation and Amortization

Department of the Treasury  
Internal Revenue Service

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

**1986**  
Attachment  
Sequence No. **67**

Name(s) as shown on return	Identifying number
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Business or activity to which this form relates

**Part I Depreciation** (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.)  
See instructions under *Items You Should Note for new rules for certain assets placed in service after July 31, 1986.*

**Section A.—Election To Expense Recovery Property (Section 179)**

(a) Class of property	(b) Cost	(c) Expense deduction
<b>1</b>		
<b>2</b> Listed property—Enter total from Part III, Section A, column (h).		
<b>3</b> 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) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
<b>4</b> Accelerated Cost Recovery System (ACRS) (see instructions): <i>For assets placed in service ONLY during tax year beginning in 1986</i>					
<b>a</b> 3-year property					
<b>b</b> 5-year property					
<b>c</b> 10-year property					
<b>d</b> 15-year public utility property					
<b>e</b> Low-income housing					
<b>f</b> 15-year real property					
<b>g</b> 18-year real property					
<b>h</b> 19-year real property					
<b>5</b> Listed property—Enter total from Part III, Section A, column (g).					
<b>6</b> ACRS deduction for assets placed in service prior to 1986 (see instructions)					

**Section C.—Depreciation of Nonrecovery Property**

<b>7</b> Property subject to section 168(e)(2) election (see instructions)	
<b>8</b> Other depreciation (see instructions)	

**Section D.—Summary**

<b>9</b> Depreciation from Form 4562A (see instructions)	
<b>10</b> Total (add deductions on lines 3 through 9). 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
<b>1</b> Amortization for property placed in service <b>only</b> during tax year beginning in 1986					
<b>2</b> Amortization for property placed in service prior to 1986					
<b>3</b> Total. Enter here and on Other Deductions or Other Expenses line of your return					

