

**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 "Listed Property," complete Part V before you complete Part I.)**

1	Maximum dollar limitation (see instructions) . . . . .	1	\$10,000
2	Total cost of section 179 property placed in service during the tax year (see instructions) . . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2, but do not enter less than -0- . . . . .	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1, but do not enter less than -0- . . . . .	5	
<b>(a) Description of property</b>		<b>(b) Cost</b>	<b>(c) Elected cost</b>
6			
7	Listed property. Enter amount from line 26. . . . .	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from 1991 (see instructions). . . . .	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 5 (see instructions) . . . . .	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13	Carryover of disallowed deduction to 1993. Add lines 9 and 10, less line 12 ► . . . . .	13	

**Note:** Do not use Part II or Part III below for automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement (listed property). Instead, use Part V for listed property.

**Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1992 Tax Year (Do Not Include Listed Property)**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>14 General Depreciation System (GDS) (see instructions):</b>						
a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g Residential rental property			27.5 yrs.	MM	S/L	
h Nonresidential real property			31.5 yrs.	MM	S/L	
<b>15 Alternative Depreciation System (ADS) (see instructions):</b>						
a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

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

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1992 (see instructions) . . . . .	16	
17	Property subject to section 168(f)(1) election (see instructions) . . . . .	17	
18	ACRS and other depreciation (see instructions) . . . . .	18	

**Part IV Summary**

19	Listed property. Enter amount from line 25. . . . .	19	
20	<b>Total.</b> 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)	20	
21	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)	21	

**Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, 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 (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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>23</b> Property used more than 50% in a qualified business use (see instructions):									
		%							
		%							
		%							
<b>24</b> Property used 50% or less in a qualified business use (see instructions):									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>25</b> Add amounts in column (h). Enter the total here and on line 19, page 1. . . . .							<b>25</b>		
<b>26</b> Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . .								<b>26</b>	

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

- Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
- 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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>27</b> Total business/investment miles driven during the year (DO NOT include commuting miles)												
<b>28</b> Total commuting miles driven during the year												
<b>29</b> Total other personal (noncommuting) miles driven . . . . .												
<b>30</b> Total miles driven during the year. Add lines 27 through 29. . . . .												
<b>31</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>32</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>33</b> Is another vehicle available for 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.

	Yes	No
<b>34</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>35</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)		
<b>36</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>37</b> Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles? . . . . .		
<b>38</b> Do you meet the requirements concerning qualified automobile demonstration use (see instructions)? . . . . .		

**Note:** If your answer to 34, 35, 36, 37, or 38 is "Yes," you need not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>39</b> Amortization of costs that begins during your 1992 tax year:					
<b>40</b> Amortization of costs that began before 1992 . . . . .				<b>40</b>	
<b>41</b> Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return . . . . .				<b>41</b>	