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From:

Sent: Wednesday, September 07, 2011 2:09:42 PM

To:

Cc:

Subject: RE: Rev Proc. 2004-20. Truck chassis / auto chassis.

Hi -

Based on our discussion, the taxpayer's SUV is not a passenger automobile (as defined in section 280F(d)(5)) based on its gross vehicle rating of , and therefore is not subject to the depreciation limits under section 280F(a) and Rev. Proc. 2004-20. This weight rating and the manufacturer's classification as a car, truck, or van are the controlling factors, not the type of chassis.