

**Inclusion Amounts for Trucks/ Vans First Leased in 2008**

Fair Market Value		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$19,000	\$19,500	17	37	54	65	73
19,500	20,000	20	42	63	73	85
20,000	20,500	22	48	70	84	96
20,500	21,000	25	53	79	93	107
21,000	21,500	27	59	86	103	118
21,500	22,000	30	64	95	112	130
22,000	23,000	33	72	107	128	146
23,000	24,000	38	83	123	147	168
24,000	25,000	43	94	139	166	191
25,000	26,000	48	105	155	186	213
26,000	27,000	53	116	171	205	236
27,000	28,000	58	127	187	225	258
28,000	29,000	63	138	204	243	280
29,000	30,000	68	148	221	263	302
30,000	31,000	73	159	237	282	325
31,000	32,000	78	170	253	301	348
32,000	33,000	83	181	269	321	370
33,000	34,000	88	192	285	340	393
34,000	35,000	93	203	301	360	414
35,000	36,000	98	214	317	379	437
36,000	37,000	103	225	333	399	459
37,000	38,000	108	235	350	418	482
38,000	39,000	113	246	366	437	505
39,000	40,000	118	257	382	457	526
40,000	41,000	123	268	398	476	549
41,000	42,000	128	279	414	496	571
42,000	43,000	133	290	430	515	594
43,000	44,000	137	301	447	534	616
44,000	45,000	142	312	463	553	639
45,000	46,000	147	323	479	573	661
46,000	47,000	152	334	495	592	684
47,000	48,000	157	345	511	612	705
48,000	49,000	162	356	527	631	728
49,000	50,000	167	366	544	651	750
50,000	51,000	172	377	560	670	773
51,000	52,000	177	388	576	689	796
52,000	53,000	182	399	592	709	817
53,000	54,000	187	410	608	728	840
54,000	55,000	192	421	624	748	862
55,000	56,000	197	432	640	767	885
56,000	57,000	202	443	656	787	907
57,000	58,000	207	453	673	806	929
58,000	59,000	212	464	689	825	952
59,000	60,000	217	475	705	845	974
60,000	62,000	224	492	729	874	1,008
62,000	64,000	234	513	762	913	1,052
64,000	66,000	244	535	794	951	1,098
66,000	68,000	254	557	826	990	1,142
68,000	70,000	264	579	858	1,029	1,187
70,000	72,000	274	600	892	1,067	1,232
72,000	74,000	284	622	924	1,106	1,276
74,000	76,000	294	644	956	1,145	1,321
76,000	78,000	304	666	988	1,184	1,366
78,000	80,000	314	687	1,021	1,222	1,411
80,000	85,000	331	726	1,077	1,290	1,489
85,000	90,000	356	780	1,158	1,387	1,601
90,000	95,000	381	835	1,238	1,484	1,713
95,000	100,000	405	889	1,320	1,581	1,825
100,000	110,000	443	971	1,440	1,727	1,993
110,000	120,000	492	1,080	1,602	1,921	2,216
120,000	130,000	542	1,189	1,764	2,114	2,440

130,000	140,000	592	1,297	1,926	2,308	2,665
140,000	150,000	641	1,407	2,087	2,502	2,888
150,000	160,000	691	1,515	2,249	2,696	3,112
160,000	170,000	740	1,625	2,410	2,890	3,336
170,000	180,000	790	1,733	2,573	3,083	3,560
180,000	190,000	840	1,842	2,734	3,278	3,783
190,000	200,000	889	1,951	2,896	3,472	4,007
200,000	210,000	939	2,060	3,058	3,665	4,231
210,000	220,000	989	2,169	3,219	3,859	4,455
220,000	230,000	1,038	2,278	3,381	4,053	4,678
230,000	240,000	1,088	2,387	3,542	4,247	4,903
240,000	and up	1,137	2,496	3,704	4,441	5,126