

Auto Lease Inclusion Form



BRADY WARE

This document includes: 1) two tables of limitations on depreciation deductions for owners of passenger automobiles placed in service by the taxpayer during calendar year 2025; and 2) a table of dollar amounts that must be used to determine income inclusions by lessees of passenger automobiles with a lease term beginning in calendar year 2025. For purposes of this document, the term "passenger automobiles" includes trucks and vans.

Rev. Proc. 2025-16 Table 1

Depreciation limitations for passenger automobiles acquired after September 27, 2017, and placed in service during calendar year 2025, for which the § 168(k) additional first year depreciation deduction applies.

Tax Year	Amount
1st Tax Year	\$ 20,200
2nd Tax Year	\$ 19,600
3rd Tax Year	\$ 11,800
Each Succeeding Year	\$ 7,060

Rev. Proc. 2025-16 Table 2

Depreciation limitations for passenger automobiles placed in service during calendar year 2025 for which no § 168(k) additional first year depreciation deduction applies

Tax Year	Amount
1st Tax Year	\$ 12,200
2nd Tax Year	\$ 19,600
3rd Tax Year	\$ 11,800
Each Succeeding Year	\$ 7,060

Rev. Proc. 2025-16 Table 3
Dollar amounts for passenger automobiles
with a lease term beginning in calendar year 2025

Fair Market Value of Passenger Automobile		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & later
\$62,000	\$64,000	13	26	36	43	50
64,000	66,000	25	53	78	92	107
66,000	68,000	38	81	118	142	163
68,000	70,000	50	109	159	191	220
70,000	72,000	63	136	201	240	277
72,000	74,000	76	167	241	289	334
74,000	76,000	88	192	282	338	391
76,000	78,000	101	219	324	387	447
78,000	80,000	113	247	364	437	504
80,000	85,000	135	295	437	522	604
85,000	90,000	167	364	539	646	745
90,000	95,000	198	434	641	768	888
95,000	100,000	230	502	744	892	1,029
100,000	110,000	277	606	898	1,076	1,242
110,000	120,000	340	744	1,103	1,322	1,525
120,000	130,000	403	882	1,308	1,568	1,809
130,000	140,000	466	1,021	1,512	1,814	2,093
140,000	150,000	529	1,159	1,717	2,060	2,377
150,000	160,000	592	1,297	1,923	2,305	2,661
160,000	170,000	655	1,435	2,128	2,551	2,945
170,000	180,000	718	1,573	2,333	2,797	3,229
180,000	190,000	781	1,711	2,538	3,043	3,513
190,000	200,000	844	1,850	2,742	3,289	3,797
200,000	210,000	907	1,988	2,948	3,534	4,081
210,000	220,000	970	2,126	3,153	3,780	4,364
220,000	230,000	1,033	2,264	3,358	4,026	4,648
230,000	240,000	1,096	2,402	3,563	4,272	4,932
240,000	and over	1,159	2,540	3,768	4,518	5,216