

Auto Lease Inclusion Form

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 2022; 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 2022. For purposes of this document, the term "passenger automobiles" includes trucks and vans.

Rev. Proc. 2022-17 Table 1

Depreciation limitations for passenger automobiles acquired after September 27, 2017, and placed in service during calendar year 2022, for which the § 168(k) additional first year depreciation deduction applies

Tax Year	Amount
1st Tax Year	\$ 19,200
2nd Tax Year	\$ 18,000
3rd Tax Year	\$ 10,800
Each Succeeding Year	\$ 6,460

Rev. Proc. 2022-17 Table 2

Depreciation limitations for passenger automobiles placed in service during calendar year 2022 for which no § 168(k) additional first year depreciation deduction applies

Tax Year	Amount
1st Tax Year	\$ 11,200
2nd Tax Year	\$ 18,000
3rd Tax Year	\$ 10,800
Each Succeeding Year	\$ 6,460

Rev. Proc. 2022-17 Table 3
Dollar amounts for passenger automobiles
with a lease term beginning in calendar year 2022

Fair Market Value of Passenger Automobile		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & later
\$56,000	\$57,000	1	1	1	2	2
57,000	58,000	2	4	5	7	7
58,000	59,000	3	7	9	11	13
59,000	60,000	4	9	14	16	19
60,000	62,000	6	13	20	23	28
62,000	64,000	9	19	27	34	38
64,000	66,000	11	24	36	43	50
66,000	68,000	14	30	43	53	61
68,000	70,000	16	35	52	63	72
70,000	72,000	19	40	61	72	83
72,000	74,000	21	46	68	82	95
74,000	76,000	24	51	77	91	106
76,000	78,000	26	57	85	101	117
78,000	80,000	29	62	93	111	128
80,000	85,000	33	72	107	128	148
85,000	90,000	39	86	127	152	176
90,000	95,000	45	100	147	177	204
95,000	100,000	52	113	167	201	233
100,000	110,000	61	133	198	238	274
110,000	120,000	73	161	239	286	330
120,000	130,000	86	188	279	335	387
130,000	140,000	98	216	319	384	443
140,000	150,000	111	243	360	432	499
150,000	160,000	123	270	401	481	555
160,000	170,000	135	298	441	529	612
170,000	180,000	148	325	482	578	667
180,000	190,000	160	352	523	626	724
190,000	200,000	173	379	563	676	779
200,000	210,000	185	407	603	724	836
210,000	220,000	198	434	644	773	892
220,000	230,000	210	461	685	821	949
230,000	240,000	222	489	725	870	1,005
240,000	and over	235	516	766	918	1,061