

Inclusion Amounts for Cars (Other Than Trucks, Vans and Electric Cars) First Leased in 2008						
Fair Market Value		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$18,500	\$19,000	20	42	62	73	84
19,000	19,500	22	47	71	83	94
19,500	20,000	25	53	78	93	106
20,000	20,500	27	58	87	102	117
20,500	21,000	30	63	95	112	128
21,000	21,500	32	69	103	122	139
21,500	22,000	34	75	111	131	151
22,000	23,000	38	83	123	146	167
23,000	24,000	43	94	139	165	190
24,000	25,000	48	105	155	185	212
25,000	26,000	53	115	172	204	235
26,000	27,000	58	126	188	223	257
27,000	28,000	63	137	204	243	279
28,000	29,000	68	148	220	262	302
29,000	30,000	73	159	236	282	324
30,000	31,000	78	170	252	301	347
31,000	32,000	83	181	268	321	368
32,000	33,000	88	192	284	340	391
33,000	34,000	93	202	301	359	414
34,000	35,000	98	213	317	379	436
35,000	36,000	103	224	333	398	459
36,000	37,000	108	235	349	418	481
37,000	38,000	113	246	365	437	503
38,000	39,000	118	257	381	457	525
39,000	40,000	123	268	397	476	548
40,000	41,000	128	279	413	495	571
41,000	42,000	133	289	430	515	593
42,000	43,000	137	301	446	534	615
43,000	44,000	142	312	462	553	638
44,000	45,000	147	323	478	573	659
45,000	46,000	152	333	495	592	682
46,000	47,000	157	344	511	611	705
47,000	48,000	162	355	527	631	727
48,000	49,000	167	366	543	650	750
49,000	50,000	172	377	559	670	772
50,000	51,000	177	388	575	689	794
51,000	52,000	182	399	591	709	816
52,000	53,000	187	410	607	728	839
53,000	54,000	192	420	624	747	862
54,000	55,000	197	431	640	767	884
55,000	56,000	202	442	657	785	906
56,000	57,000	207	453	673	805	928
57,000	58,000	212	464	689	824	951
58,000	59,000	217	475	705	844	973
59,000	60,000	222	486	721	863	996
60,000	62,000	229	502	746	892	1,029
62,000	64,000	239	524	778	931	1,074
64,000	66,000	249	546	810	970	1,118
66,000	68,000	259	567	843	1,008	1,164
68,000	70,000	269	589	875	1,047	1,209
70,000	72,000	279	611	907	1,086	1,253
72,000	74,000	289	633	939	1,125	1,298
74,000	76,000	299	654	972	1,164	1,342
76,000	78,000	309	676	1,004	1,203	1,387
78,000	80,000	319	698	1,036	1,242	1,432
80,000	85,000	336	736	1,093	1,309	1,511
85,000	90,000	361	791	1,173	1,406	1,623
90,000	95,000	386	845	1,255	1,503	1,734
95,000	100,000	410	900	1,335	1,600	1,846