

REV. PROC. 2009-24 TABLE 6
DOLLAR AMOUNTS FOR TRUCKS AND VANS WITH A LEASE TERM
BEGINNING IN CALENDAR YEAR 2009

Fair Market Value of Truck or Van		Tax Year During Lease				
<i>Over</i>	<i>Not Over</i>	<i>1st</i>	<i>2nd</i>	<i>3rd</i>	<i>4th</i>	<i>5th and Later</i>
\$18,500	\$19,000	8	17	25	30	35
19,000	19,500	9	19	29	35	40
19,500	20,000	10	22	33	38	45
20,000	20,500	11	25	36	43	50
20,500	21,000	12	27	40	48	55
21,000	21,500	13	30	43	52	60
21,500	22,000	15	32	47	56	66
22,000	23,000	16	36	52	64	72
23,000	24,000	18	41	60	72	83
24,000	25,000	21	45	68	81	93
25,000	26,000	23	50	75	90	103
26,000	27,000	25	56	82	98	114
27,000	28,000	27	61	89	107	124
28,000	29,000	30	65	97	116	134
29,000	30,000	32	70	104	125	144
30,000	31,000	34	75	112	134	154
31,000	32,000	36	80	119	143	164
32,000	33,000	39	85	126	151	175
33,000	34,000	41	90	134	160	184
34,000	35,000	43	95	141	169	195
35,000	36,000	45	100	148	178	205
36,000	37,000	48	105	155	187	215
37,000	38,000	50	110	163	195	226
38,000	39,000	52	115	170	204	236
39,000	40,000	55	120	177	213	246
40,000	41,000	57	125	185	221	256
41,000	42,000	59	130	192	231	266
42,000	43,000	61	135	199	240	276
43,000	44,000	64	139	207	249	286
44,000	45,000	66	144	215	257	296
45,000	46,000	68	149	222	266	307
46,000	47,000	70	155	229	274	317
47,000	48,000	73	159	237	283	327
48,000	49,000	75	164	244	292	338
49,000	50,000	77	169	251	301	348
50,000	51,000	79	174	259	310	357
51,000	52,000	82	179	266	318	368
52,000	53,000	84	184	273	328	378
53,000	54,000	86	189	281	336	388
54,000	55,000	88	194	288	345	399
55,000	56,000	91	199	295	354	408
56,000	57,000	93	204	302	363	419
57,000	58,000	95	209	310	371	429
58,000	59,000	97	214	317	381	439
59,000	60,000	100	219	324	389	450
60,000	62,000	103	226	336	402	465

62,000	64,000	107	236	351	420	485
64,000	66,000	112	246	365	438	505
66,000	68,000	116	256	380	455	526
68,000	70,000	121	266	394	473	546
70,000	72,000	125	276	409	491	566
72,000	74,000	130	286	423	509	586
74,000	76,000	134	296	438	526	607
76,000	78,000	139	305	454	543	627
78,000	80,000	143	316	467	561	648
80,000	85,000	151	333	493	592	684
85,000	90,000	163	357	531	635	735
90,000	95,000	174	382	567	680	785
95,000	100,000	185	407	604	724	836
100,000	110,000	202	444	659	790	912
110,000	120,000	225	493	733	878	1,014
120,000	130,000	247	543	806	966	1,116
130,000	140,000	270	592	880	1,054	1,218
140,000	150,000	292	642	953	1,143	1,319
150,000	160,000	315	691	1,027	1,230	1,421
160,000	170,000	337	741	1,100	1,319	1,522
170,000	180,000	360	790	1,174	1,407	1,624
180,000	190,000	382	840	1,247	1,495	1,726
190,000	200,000	405	889	1,321	1,583	1,828
200,000	210,000	427	939	1,394	1,671	1,930
210,000	220,000	450	988	1,468	1,759	2,031
220,000	230,000	472	1,038	1,541	1,847	2,134
230,000	240,000	495	1,087	1,615	1,935	2,235
240,000	and up	517	1,137	1,688	2,024	2,336