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2003

Instructions for Form 4562

Depreciation and Amortization (Including Information on Listed Property)

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Changes To Note

- You may be able to claim an additional 50% special depreciation allowance for property acquired after May 5, 2003. See the instructions for line 14 on page 3 (for listed property), see the instructions for line 25 on page 6).
- The limit on depreciation and section 179 expense deduction for passenger automobiles has increased for those automobiles that qualify for the 50% special depreciation allowance. See page 8.
- Certain trucks and vans placed in service after July 8, 2003, that are qualified nonpersonal use vehicles are not treated as passenger automobiles. See **Limits for passenger automobiles** on page 7.
- For tax years beginning in 2003, the maximum section 179 expense deduction has been increased to \$100,000 (\$135,000 for qualified enterprise zone, renewal community, and Liberty Zone property). This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds \$400,000. See page 2 of the instructions.
- The definition of section 179 property has been expanded to include off-the-shelf computer software placed in service in tax years beginning after December 31, 2002.
- For tax years beginning in 2003, you can revoke an election to expense section 179 property without IRS consent. See page 2 of the instructions.

Purpose of Form

Use Form 4562 to:

- Claim your deduction for depreciation and amortization,
- Make the election under section 179 to expense certain property, and
- Provide information on the business/ investment use of automobiles and other listed property.

Who Must File

Except as otherwise noted, complete and file Form 4562 if you are claiming any of the following:

- Depreciation for property placed in service during the 2003 tax year.
- A section 179 expense deduction (which may include a carryover from a previous year).
- Depreciation on any vehicle or other listed property (regardless of when it was placed in service).

- A deduction for any vehicle reported on a form other than **Schedule C (Form 1040)**, Profit or Loss From Business, or **Schedule C-EZ (Form 1040)**, Net Profit From Business.
 - Any depreciation on a corporate income tax return (other than Form 1120S).
 - Amortization of costs that begins during the 2003 tax year.
- However, **do not** file Form 4562 to report depreciation and information on the use of vehicles if you are an employee deducting job-related vehicle expenses using either the standard mileage rate or actual expenses. Instead, use **Form 2106**, Employee Business Expenses, or **Form 2106-EZ**, Unreimbursed Employee Business Expenses, for this purpose.

Note: File a **separate** Form 4562 for each business or activity on your return for which Form 4562 is required. If you need more space, attach additional sheets. However, complete only one Part I in its entirety when computing your section 179 expense deduction. See the instructions for line 12 on page 3.

Additional Information

For more information about depreciation and amortization (including information on listed property) see the following:

- **Pub. 463**, Travel, Entertainment, Gift, and Car Expenses.
- **Pub. 534**, Depreciating Property Placed in Service Before 1987.
- **Pub. 535**, Business Expenses.
- **Pub. 551**, Basis of Assets.
- **Pub. 946**, How To Depreciate Property.

Definitions

Depreciation

Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. However, land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income.

Section 179 Property

Section 179 property is property described in section 1245(a)(3) that you acquired by purchase for use in the active conduct of your trade or business, and is either:

- Tangible property that can be depreciated under the Modified Accelerated Cost Recovery System (MACRS) (see page 4) or

- Off-the-shelf computer software to which the depreciation rules of section 167 apply.

- Section 179 property does **not** include the following:
 - Property held for investment (section 212 property).
 - Property used mainly outside the United States (except for property described in section 1680g(k)(4)).
 - Property used mainly to furnish lodging or in connection with the furnishing of lodging (except as provided in section 50(b)(2)).
 - Property used by a tax-exempt organization (other than a section 521 farmers' cooperative) unless the property is used mainly in a taxable unrelated trade or business.
 - Property used by a governmental unit or foreign government or entity (except for property used under a lease with a term of less than 6 months).
 - Air conditioning or heating units.
- For more details, see section 179(d) and Pub. 946.

Amortization

Amortization is similar to the straight line method of depreciation in that an annual deduction is allowed to recover certain costs over a fixed time period. You can amortize such items as the costs of starting a business, goodwill, and certain other intangibles. See the instructions for Part VI on page 9.

Listed Property

Listed property generally includes:

- Passenger automobiles weighing 6,000 pounds or less.
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment).
- Cellular telephones (or other similar telecommunications equipment).
- Computers or peripheral equipment.

Exception. Listed property does **not** include:

1. Photographic, phonographic, communication, or video equipment used exclusively in a taxpayer's trade or business or at the taxpayer's regular business establishment.
2. Any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment, or



Department of the Treasury
Internal Revenue Service

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K Morrison



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Essentials of Federal Income Taxation for Individuals and Business (2008) Herbert C. Sieg, Linda Marie Johnson, 2007-12
Internal Revenue Cumulative Bulletin United States. Internal Revenue Service, 2008 **Nonprofit Bookkeeping and Accounting For Dummies** Sharon Farris, 2009-05-04 Your hands on guide to keeping great records and keeping your nonprofit running smoothly Need to get your nonprofit books in order This practical guide has everything you need to know to operate your nonprofit according to generally accepted accounting principles GAAP from documenting transactions and budgeting to filing taxes preparing financial statements and much more You ll see how to stay organized keep records and be prepared for an audit Begin with the basics understand common financial terms choose your accounting methods and work with financial statements Balance your nonprofit books set up a chart of accounts record transactions plan your budget and balance your cash flow Get the 4 1 1 on federal grants find grants and apply for them track and account for federal dollars and prepare for a grant audit Stay in good standing with Uncle Sam set up payroll accounts for employees calculate taxes and deductions and complete tax forms Close out your books prepare the necessary financial statements know which accounts to close and prepare for the next accounting cycle Know what to do if you get audited form an internal audit committee follow IRS rules of engagement and keep an immaculate paper trail Open the book and find The difference between bookkeeping and accounting How to maintain a manual or computer record keeping system Ten vital things to know when keeping the books Do s and don ts of managing federal grant money How to prepare for an audit of your financial statements IRS Form 990 good practices The most common errors found during nonprofit audits How to figure out employee payroll deductions and taxes *Corporate Controller's Handbook of Financial Management (2008-2009)* Jae K. Shim, Joel G. Siegel, Nick Dauber, 2008 CCH s Corporate Controller s Handbook of Financial Management is a comprehensive source of practical solutions strategies techniques procedures and formulas covering all key aspects of accounting and financial management Its examples checklists step by step instructions and other practical working tools simplify complex financial management issues and give CFOs corporate financial managers and controllers quick answers to day to day questions

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Individual income tax returns , 1992 Source Book of Statistics of Income , 2008 *Internal Revenue Bulletin* United States. Internal Revenue Service, 2006-10-30 **J.K. Lasser's Your Income Tax 2008** J.K. Lasser Institute, 2007-11-02 Americas 1 bestselling tax guide offers a balance of thoroughness organization and usability Written by a team of tax specialists it features easy to follow expert advice and guidance on planning and filing taxes **The 1040 Handbook** Jack Zuckerman, 2008 This classic reference explains how to use the 1040 return as a discovery tool in divorce cases in practice not theory The book uses a hypothetical couple s 2007 tax return to provide a line by line analysis of the federal tax form and its schedules showing where to start a review of an individual s return and how to discover cash flow the existence of assets

and other valuables **Corporation Partnership Fiduciary** CCH,2007 CPA s Guide to Effective Engagement Letters
Implementing Successful Loss Prevention Practices provides the information needed to compose effective engagement letters
It is designed as a practical hands on tool that can sit on the auditor s desk for easy access **J.K. Lasser's Small
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of small business tax planning in an accessible manner Focusing on strategies that help you use deductions and tax credits
effectively shield business income and maximize other aspects of small business taxes this valuable guide will show you how
your actions in business today can affect your bottom line from a tax perspective tomorrow *Source Book Statistics of
Income* ,2008-07 **Package X** United States. Internal Revenue Service,1993 1120s Preparation and Planning Guide
Sidney Kess,Barbara Weltman,2008-11 CCH s 1120S Preparation and Planning Guide is the premier professional guide to
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coming tax return season It is a product that includes both print text and CD audio update a guide to both tax preparation
and planning and a source for both quick reference and CPE credits *United States Tax Reporter: Income taxes* ,2010
A Treatise on the Law of Instructions to Juries in Civil and Criminal Cases Henry Edward Randall,1922 *Tax
Expenditures* Michael Brostek,2009-02 Native Americans lag behind other Americans on many key economic indicators such
as median household income To improve such conditions Congress in 1993 created Indian Reservation Depreciation IRD a
tax expenditure offering accelerated depreciation for property invested on Indian reservations This report 1 describes which
taxpayers claimed IRD 2 analyzes the effect of IRD on the economic development of reservations and 3 describes the tax
benefits offered by IRD Includes recommendations Charts and tables **Individual Income Tax Returns, 2008,
Statistics of Income** ,2010-10-27 Contains data on sources of income adjusted gross income exemptions deductions taxable
income income tax modified income tax tax credits self employment tax and tax payments Essentials of Federal Income
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Table of Contents Form 4562 Instructions 2007

1. Understanding the eBook Form 4562 Instructions 2007
 - The Rise of Digital Reading Form 4562 Instructions 2007
 - Advantages of eBooks Over Traditional Books
2. Identifying Form 4562 Instructions 2007
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Form 4562 Instructions 2007
 - User-Friendly Interface
4. Exploring eBook Recommendations from Form 4562 Instructions 2007
 - Personalized Recommendations
 - Form 4562 Instructions 2007 User Reviews and Ratings
 - Form 4562 Instructions 2007 and Bestseller Lists
5. Accessing Form 4562 Instructions 2007 Free and Paid eBooks
 - Form 4562 Instructions 2007 Public Domain eBooks
 - Form 4562 Instructions 2007 eBook Subscription Services
 - Form 4562 Instructions 2007 Budget-Friendly Options

6. Navigating Form 4562 Instructions 2007 eBook Formats
 - ePub, PDF, MOBI, and More
 - Form 4562 Instructions 2007 Compatibility with Devices
 - Form 4562 Instructions 2007 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Form 4562 Instructions 2007
 - Highlighting and Note-Taking Form 4562 Instructions 2007
 - Interactive Elements Form 4562 Instructions 2007
8. Staying Engaged with Form 4562 Instructions 2007
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Form 4562 Instructions 2007
9. Balancing eBooks and Physical Books Form 4562 Instructions 2007
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Form 4562 Instructions 2007
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Form 4562 Instructions 2007
 - Setting Reading Goals Form 4562 Instructions 2007
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Form 4562 Instructions 2007
 - Fact-Checking eBook Content of Form 4562 Instructions 2007
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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