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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 1650g(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, pick-up 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

Form 4562 Instructions 201

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