4562 Form

Department of the Treasury Internal Revenue Service (99

Depreciation and Amortization(Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

2008

Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Pai			Certain Property Unsted property, comp			u complete Part	: <i>I.</i>				
1	Maximum amount. S	See the instruc	tions for a higher limit	for certain bus	sinesses.		1	\$250,000			
2	Total cost of sectio	2									
3			perty before reduction				3	\$800,000			
4		•	ine 3 from line 2. If ze		•	'	4				
5	Dollar limitation for separately, see inst	tax year. Subt	5								
		Description of pro	pperty	(b) Cost (busines		(c) Elected cost					
6											
7	Listed property En	tor the emount	t from line 20		7						
7			t from line 29			and 7	8				
8		otal elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 entative deduction. Enter the smaller of line 5 or line 8									
9		9 10									
10	Garryover of disanowed deduction from the 10 of your 2007 form 4002										
11 12	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12										
13			2009. Add lines 9 and				12				
			ow for listed property.								
Par				· · · · · · · · · · · · · · · · · · ·		include listed pr	onor	ty.) (See instructions.)			
Гаі					•		open	ly.) (See Ilistructions.)			
14	Special depreciation	n allowance for	qualified property (ot	her than listed	property)	placed in service	11				
45			ns)				14 15				
15 16							16				
_	t III MACRS D	enresistion	RS)	od proporty			10				
Par	I III WACKS D	epreciation		ea property.) Section A	(See ins	structions.)					
							47				
17			aced in service in tax	-	_		17				
18	If you are electing	to group any a	assets placed in servi	ce during the	tax year	into one or more					
			ere d in Service During				ooioti	on System			
	Section B—	(b) Month and	(c) Basis for depreciation			lie General Depre	ciati	on System			
(a)	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conve	ntion (f) Method	d	(g) Depreciation deduction			
19a	3-year property										
b	5-year property										
С	7-year property										
d	10-year property										
е	15-year property										
f	20-year property										
g	25-year property			25 yrs.		5/L					
h	Residential rental			27.5 yrs.	MM	5/L					
	property			27.5 yrs.	MM	5/L					
i	Nonresidential real			39 yrs.	MM	S/L					
-	property				MM	5/L					
	Section C—A	recia	tion System								
20a	Class life					5/L		-			
	12-year			12 yrs.		5/L					
С				40 yrs.	ММ	5/L					
		See instructi	ons.)								
21	Listed property. En		,				21				
22			lines 14 through 17, lin	 Oc hae 01 aan	in colum						
			lines 14 through 17, iii lines of your return. Pa				22				
23	For assets shown a										
			ributable to section 26		. 23						

Pa		Property (In								ar telep	hone	s, certa	ain cor	nputer	s, and	
		Ty used for e For any vehicle						,		r deduci	tina le	ase exr	oense	comple	te onl v	
		b, columns (a)											, ,	σοιτιρισ	io o nny	
	tion A—Depre								ns for lin	nits for _l	passe	nger au	tomobi	les.)		
24a	Do you have evid	ence to support t		investme	nt use cla	aimed?	☐ Yes	☐ No	24b If	"Yes," i	s the e	vidence	written	? ☐ Ye	s No	
Туј	vehicles first) service		(c) Business/ investment use percentage	hasis			(e) Basis for depreciation (business/investment use only)			(g) Method/ Convention		(h) Depreciation deduction		sect	(i) ected ion 179 cost	
25																
26	Property used								,							
	, ,		%													
			%													
			%													
27	Property used	50% or less i	n a qualifie	ed busi	ness us	e:										
			%							S/L -						
			%	_						5/L -						
			%							S/L -	_			+		
28 29	Add amounts Add amounts										28		. 29			
	7 dd arriodrits	111 COIGITITI (1), 1							Vehicles		• •		. 2	,		
Con	nplete this secti	on for vehicles									wner.	" or rela	ated pe	rson.		
	provided vehicles														vehicles	
30	Total business/i	invoctment mile	o drivon	(a)	(b)		(c)	(d))	(e)		((f)	
30	during the year (icle 1		Vehicle 2		icle 3	Vehicl			cle 5		Vehicle 6		
	miles)															
31	Total commuting															
32	•	Total other personal (noncommuting) miles driven														
33	Total miles driven during the year. Add lines 30 through 32															
34		Was the vehicle available for personuse during off-duty hours?			No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
35	Was the vehicle used primarily by more than 5% owner or related person															
36	Is another vehicle available for personal use?															
	S	ection C—Qu	estions fo	r Emp	loyers \	Nho P	rovide	Vehicle	es for U	se by T	heir E	Employ	ees			
	wer these quest						comp	leting S	Section E	3 for vel	nicles	used by	y empl	oyees v	vho are	
not	more than 5%	owners or rela	ted persor	is (see	instruct	ions).										
37					nat prohibits all personal use of vehicles, inc					es, inclu	ıding (commu	ting,	Yes	No	
38	by your emplo Do you maintain	•									 hv vou	 r employ				
30	See the instruct	, ,							•	0,	, ,					
39	Do you treat a		=													
40	Do you provid			-	-											
	the use of the	vehicles, and	retain the	inform	ation re	ceived	?									
41	Do you meet the															
В.	Note: If your a		3, 39, 40, oi	r 41 is '	Yes," do	not co	omplete	Sectio	n B for ti	ne cover	red vei	nicles.				
Pa	rt VI Amort	ization									Τ.	,				
	(a) Description	Date am	(b) mortization egins		Amor	(c) Amortizable amount		(d) Code section		Amor	(e) Amortization period or percentage		(f) ortization for this year			
42	Amortization of	costs that beg	ins during	your 20	08 tax y	ear (se	e instru	ctions):			1 25100	99				
								Í								

Amortization of costs that began before your 2008 tax year.

Total. Add amounts in column (f). See the instructions for where to report.

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