Form 4562

Department of the Treasury Internal Revenue Service (98

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach this form to your return.

OMB No. 1545-0172

1999
Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Par			ertain Tangible Pro you complete Part I		on 179) (Not	e: If you h	nave	any "listed property,"
1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions							1	\$19,000
2		·							
		cost of section 179 property placed in service. See page 2 of the instructions							
3 4	Reduction in limitation			3 4	\$200,000				
5	filing senarately see	ax year. Subtraction of the	act line 4 from line 1. instructions	ii žeio oi iess	, enter -	U II II	lameu	5	
		Description of prop		(b) Cost (business			c) Elected cos		
	(α) .	sescription or prop	Verty	(5) 0031 (50311033	use only,		S) Elected cos		
6									
					7				
7			n line 27		7				
8	Total elected cost of					8			
9	Tentative deduction.						9 10		
10	Carryover of disallowed deduction from 1998. See page 2 of the instructions								
11			aller of business income (11	
12			dd lines 9 and 10, bu			an line	11	12	
13	·		2000. Add lines 9 and 1						
			w for listed property (a						
			entertainment, recrea						
Par			or Assets Placed in	n Service ON	ILY Dur	ing Y	our 1999 1	Гах Ү	'ear (Do Not Include
	Listed Prop	erty.)							
			Section A—Genera	al Asset Acco	unt Elec	ction			
14	If you are making the	e election unde	er section 168(i)(4) to	group any ass	ets plac	ed in s	ervice durir	ng the	tax year into one
	or more general ass	et accounts, c	heck this box. See pa	age 3 of the in	structior	ns			> 🗆
			eral Depreciation Sy						
		(b) Month and	(c) Basis for depreciation	(d) Recovery					
(a)	Classification of property	year placed in service	(business/investment use only—see instructions)	period	(e) Conv	ention	(f) Metho	d	(g) Depreciation deduction
15a	3-year property								
	5-year property								
	7-year property								
	10-year property								
	15-year property								
	20-year property								
	<u> </u>			0.5			G /T		
	25-year property			25 yrs.		_	S/L		
h	Residential rental			27.5 yrs.	M		S/L		
	property			27.5 yrs.	M		S/L		
i	Nonresidential real			39 yrs.	MI		S/L		
	property				M		S/L		
		tion C—Alteri	native Depreciation S	System (ADS)	(See pa	ge 5 o	f the instruc	ctions	5.)
	Class life						S/L		
	12-year			12 yrs.			S/L		
С	40-year			40 yrs.	M	N.	S/L		
Par	t III Other Depr	eciation (Do	Not Include Listed	d Property.)	(See pa	ige 5 d	of the instr	uctic	ons.)
17			ets placed in service i		•			17	
18								18	
19	Property subject to section 168(f)(1) election								
			of the instructions.)			· · ·	· · ·	19	1
			<u> </u>					20	
20	Listed property. Ente						ntor barr	20	
21			es 15 and 16 in column					24	
22	• • • •	•	return. Partnerships ar			iristi uC	UUII5	21	
22			ed in service during to outable to section 263						

Form 4562 (1999) Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Part V Property Used for Entertainment, Recreation, or Amusement Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.) 23a Do you have evidence to support the business/investment use claimed? \square Yes \square No 23b If "Yes," is the evidence written? \square Yes \square No (c) Business/ (d) (a) (b) (f) (h) (g) Basis for depreciation Elected investment Method/ Depreciation Type of property (list Date placed in Cost or other Recovery (business/investment section 179 use deduction vehicles first) basis period Convention service percentage cost use only) Property used more than 50% in a qualified business use (See page 6 of the instructions.): % % % Property used 50% or less in a qualified business use (See page 6 of the instructions.): % % S/L -% S/L -Add amounts in column (h). Enter the total here and on line 20, page 1. 26 Add amounts in column (i). Enter the total here and on line 7, page 1 27 Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (a) (b) (c) (d) (e) (f) Total business/investment miles driven during Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 the year (DO NOT include commuting miles see page 1 of the instructions) 29 Total commuting miles driven during the year 30 Total other personal (noncommuting) miles driven 31 Total miles driven during the year. Add lines 28 through 30. . . . Yes Yes No No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours? 33 Was the vehicle used primarily by a more than 5% owner or related person? Is another vehicle available for Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons. Yes No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? 36 See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners

37	Do you treat all use of vehicles by employees as personal use?												
38	Do you provide more than five vehicles to your employees, obtain information from your employees about												
	the use of the vehicles, and retain the information received?												
39													
	Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.												
Pa	rt VI Amortization												
	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortiz period percer	zation d or	(f) Amortization for this year						
40	Amortization of costs that begin	s during your 1999 t	ax year:										
41	Amortization of costs that beg	41											
42	•				[42							
		<u> </u>	•	-			Form 4562	(1999					