

REV. PROC. 2010-18 TABLE 3
DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES
(THAT ARE NOT TRUCKS OR VANS) WITH A LEASE TERM
BEGINNING IN CALENDAR YEAR 2010

Fair Market Value of Passenger Automobile		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$16,700	\$17,000	3	7	10	11	14
17,000	17,500	4	8	13	15	16
17,500	18,000	5	10	16	19	21
18,000	18,500	6	13	18	23	26
18,500	19,000	7	15	22	26	31
19,000	19,500	8	17	25	30	35
19,500	20,000	9	19	29	34	39
20,000	20,500	10	21	32	38	44
20,500	21,000	11	23	35	42	48
21,000	21,500	12	26	38	45	53
21,500	22,000	13	28	41	50	57
22,000	23,000	14	31	46	56	63
23,000	24,000	16	36	52	63	73
24,000	25,000	18	40	59	71	81
25,000	26,000	20	44	66	78	90
26,000	27,000	22	49	71	86	100
27,000	28,000	24	53	78	94	108
28,000	29,000	26	57	85	101	118
29,000	30,000	28	61	92	109	126
30,000	31,000	30	66	97	117	135
31,000	32,000	32	70	104	125	144
32,000	33,000	34	74	111	132	153
33,000	34,000	36	79	117	140	161
34,000	35,000	38	83	123	148	171
35,000	36,000	40	87	130	156	179
36,000	37,000	42	92	136	163	188
37,000	38,000	44	96	143	170	198
38,000	39,000	46	100	149	179	206
39,000	40,000	48	105	155	186	215
40,000	41,000	50	109	162	194	224
41,000	42,000	52	113	169	201	233
42,000	43,000	54	118	174	210	241
43,000	44,000	56	122	181	217	251
44,000	45,000	58	126	188	225	259
45,000	46,000	60	131	194	232	269
46,000	47,000	61	135	201	240	277
47,000	48,000	63	140	207	248	286

48,000	49,000	65	144	213	256	295
49,000	50,000	67	148	220	263	304
50,000	51,000	69	153	226	271	313
51,000	52,000	71	157	232	279	322
52,000	53,000	73	161	239	287	331
53,000	54,000	75	166	245	294	340
54,000	55,000	77	170	252	302	348
55,000	56,000	79	174	258	310	358
56,000	57,000	81	178	265	318	366
57,000	58,000	83	183	271	325	375
58,000	59,000	85	187	278	333	384
59,000	60,000	87	191	284	341	393
60,000	62,000	90	198	294	352	406
62,000	64,000	94	207	306	368	424
64,000	66,000	98	215	320	382	443
66,000	68,000	102	224	332	398	460
68,000	70,000	106	232	346	413	478
70,000	72,000	110	241	358	429	496
72,000	74,000	114	250	371	444	513
74,000	76,000	118	258	384	460	531
76,000	78,000	122	267	396	476	549
78,000	80,000	126	276	409	491	566
80,000	85,000	132	291	432	518	598
85,000	90,000	142	313	464	556	643
90,000	95,000	152	334	497	594	687
95,000	100,000	162	356	528	634	731
100,000	110,000	177	388	577	691	798
110,000	120,000	196	432	641	768	887
120,000	130,000	216	475	705	846	976
130,000	140,000	236	518	770	922	1,065
140,000	150,000	256	561	834	1,000	1,154
150,000	160,000	275	605	898	1,077	1,243
160,000	170,000	295	648	963	1,153	1,333
170,000	180,000	315	691	1,027	1,231	1,421
180,000	190,000	334	735	1,091	1,308	1,510
190,000	200,000	354	778	1,155	1,386	1,599
200,000	210,000	374	821	1,220	1,462	1,688
210,000	220,000	393	865	1,284	1,539	1,777
220,000	230,000	413	908	1,348	1,617	1,866
230,000	240,000	433	951	1,413	1,693	1,956
240,000	and up	453	995	1,476	1,771	2,044