

**REV. PROC. 2010-18 TABLE 4  
DOLLAR AMOUNTS FOR TRUCKS AND 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
\$17,000	\$17,500	3	6	9	10	11
17,500	18,000	4	8	12	14	16
18,000	18,500	5	10	15	18	21
18,500	19,000	6	12	19	22	24
19,000	19,500	7	15	21	26	29
19,500	20,000	8	17	25	29	34
20,000	20,500	9	19	28	33	38
20,500	21,000	10	21	31	37	43
21,000	21,500	11	23	35	41	47
21,500	22,000	12	25	38	45	51
22,000	23,000	13	29	42	51	58
23,000	24,000	15	33	49	58	67
24,000	25,000	17	37	56	66	76
25,000	26,000	19	42	62	73	85
26,000	27,000	21	46	68	82	93
27,000	28,000	23	50	75	89	103
28,000	29,000	25	55	81	97	111
29,000	30,000	27	59	88	104	121
30,000	31,000	29	63	94	113	129
31,000	32,000	31	68	100	120	138
32,000	33,000	33	72	107	127	148
33,000	34,000	35	76	114	135	156
34,000	35,000	37	81	119	143	165
35,000	36,000	39	85	126	151	174
36,000	37,000	41	89	133	158	183
37,000	38,000	43	94	139	166	191
38,000	39,000	45	98	145	174	201
39,000	40,000	47	102	152	182	209
40,000	41,000	49	106	159	189	218
41,000	42,000	51	111	164	198	227
42,000	43,000	53	115	171	205	236
43,000	44,000	55	119	178	213	245
44,000	45,000	57	124	184	220	254
45,000	46,000	59	128	190	228	263
46,000	47,000	60	133	197	235	272
47,000	48,000	62	137	203	244	280
48,000	49,000	64	142	209	251	290
49,000	50,000	66	146	216	259	298

50,000	51,000	68	150	223	266	308
51,000	52,000	70	154	229	275	316
52,000	53,000	72	159	235	282	325
53,000	54,000	74	163	242	290	334
54,000	55,000	76	167	249	297	343
55,000	56,000	78	172	254	305	352
56,000	57,000	80	176	261	313	361
57,000	58,000	82	180	268	320	370
58,000	59,000	84	185	274	328	378
59,000	60,000	86	189	280	336	388
60,000	62,000	89	195	291	347	401
62,000	64,000	93	204	303	363	418
64,000	66,000	97	213	315	379	436
66,000	68,000	101	221	329	394	454
68,000	70,000	105	230	341	410	472
70,000	72,000	109	239	354	424	490
72,000	74,000	113	247	367	440	508
74,000	76,000	117	256	380	455	526
76,000	78,000	121	264	393	471	543
78,000	80,000	125	273	406	486	561
80,000	85,000	131	289	428	513	592
85,000	90,000	141	310	461	552	636
90,000	95,000	151	332	492	591	681
95,000	100,000	161	353	525	629	726
100,000	110,000	176	386	573	686	793
110,000	120,000	195	430	637	763	882
120,000	130,000	215	473	701	841	971
130,000	140,000	235	516	766	918	1,059
140,000	150,000	255	559	830	995	1,149
150,000	160,000	274	603	894	1,072	1,238
160,000	170,000	294	646	958	1,150	1,326
170,000	180,000	314	689	1,023	1,226	1,416
180,000	190,000	333	733	1,087	1,303	1,505
190,000	200,000	353	776	1,151	1,381	1,594
200,000	210,000	373	819	1,216	1,457	1,683
210,000	220,000	392	863	1,280	1,534	1,772
220,000	230,000	412	906	1,344	1,612	1,861
230,000	240,000	432	949	1,409	1,689	1,949
240,000	and up	452	992	1,473	1,766	2,039