Form **4562**

Department of the Treasury Internal Revenue Service (99

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach this form to your return.

OMB No. 1545-0172

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)									
1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions							1	\$18,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions								
3	Threshold cost of section 179 property before reduction in limitation								\$200,000
4	Reduction in limitation	4							
5									
	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing separately, see page 2 of the instructions								
		Description of prop		(b) Cost (business			c) Elected cos	t	
6									
7	Listed property. Enter amount from line 27								
8). lines 6	and 7		8	
9	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 Tentative deduction. Enter the smaller of line 5 or line 8							9	
10	Carryover of disallowed deduction from 1996. See page 3 of the instructions								
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)								
12			dd lines 9 and 10, bu					12	
13			1998. Add lines 9 and 1						
Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones,									
certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.									
Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1997 Tax Year (Do Not Include									
	Listed Prop	erty.)				J			•
	Section A—General Asset Account Election								
14									
Section B—General Depreciation System (GDS) (See page 3 of the instructions.)									
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)		(e) Conv	ention	(f) Method		(g) Depreciation deduction
15a	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.			S/L		
h	Residential rental			27.5 yrs.	MN	1	S/L		
	property			27.5 yrs.	MN	1	S/L		
i	Nonresidential real			39 yrs.	MN	1	S/L		
-	property			_	MN	1	S/L		
		tion C—Alter	native Depreciation	System (ADS)	(See pa	ge 6 o	f the instru	ctions	3.)
16a	Class life						S/L		
	12-year			12 yrs.			S/L		
С	40-year			40 yrs.	MN	1	S/L		
		eciation (Do	Not Include Liste		(See pa	ge 6		uctio	ons.)
17	GDS and ADS deductions for assets placed in service in tax years beginning before 1997								
18	Property subject to section 168(f)(1) election								
19	ACRS and other depreciation								
			of the instructions.)	-	-		-		
20		, ,	•					20	
 20 Listed property. Enter amount from line 26									
			return. Partnerships a					21	
22	• • • •	-	in service during the co	•					
			to section 263A costs		ິ່ 22				

Form 4562 (1997) Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and 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 8 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) (b) (f) (h) (a) (g) Basis for depreciation Elected investment Type of property (list Date placed in Cost or other Recovery Method/ Depreciation (business/investment section 179 use vehicles first) basis period Convention deduction service percentage cost use only) Property used more than 50% in a qualified business use (See page 7 of the instructions.): % % % Property used 50% or less in a qualified business use (See page 7 of the instructions.): % % S/L -% S/L -26 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) Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 28 Total business/investment miles driven during the year (DO NOT include commuting miles) 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 Yes Yes No No No No Yes No Yes No 32 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 personal 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 35 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 9 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners 37 Do you provide more than five vehicles to your employees, obtain information from your employees about 38 Do you meet the requirements concerning qualified automobile demonstration use? See page 9 of the instructions . . . Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles. **Amortization** Part VI (e) (b) (d) Amortization Date amortization Amortizable Code Amortization for Description of costs period or section begins amount this year percentage Amortization of costs that begins during your 1997 tax year:

Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return

41

42

Amortization of costs that began before 1997

41