

ANNUAL LEASE VALUE TABLE

The following table is to be used for valuing autos under the "special rules." An annual lease value determined under this table remains in effect for four full calendar years following the day on which the special rule is first applied by the employer or the employee to the automobile. After four full calendar years, or if a different employee uses the auto, the auto is to be revalued. THE AUTO IS NOT REVALUED EACH YEAR. IT RETAINS THE ANNUAL LEASE VALUE THROUGH FOUR FULL CALENDAR YEARS.

<u>AUTOMOBILE FAIR</u>		<u>ANNUAL LEASE</u>	
<u>MARKET VALUE</u>		<u>VALUE</u>	
\$	0 - 999	\$	600
	1,000 - 1,999		850
	2,000 - 2,999		1,100
	3,000 - 3,999		1,350
	4,000 - 4,999		1,600
	5,000 - 5,999		1,850
	6,000 - 6,999		2,100
	7,000 - 7,999		2,350
	8,000 - 8,999		2,600
	9,000 - 9,999		2,850
	10,000 - 10,999		3,100
	11,000 - 11,999		3,350
	12,000 - 12,999		3,600
	13,000 - 13,999		3,850
	14,000 - 14,999		4,100
	15,000 - 15,999		4,350
	16,000 - 16,999		4,600
	17,000 - 17,999		4,850
	18,000 - 18,999		5,100
	19,000 - 19,999		5,350
	20,000 - 20,999		5,600
	21,000 - 21,999		5,850
	22,000 - 22,999		6,100
	23,000 - 23,999		6,350
	24,000 - 24,999		6,600
	25,000 - 25,999		6,850
	26,000 - 27,999		7,250
	28,000 - 29,999		7,750
	30,000 - 31,999		8,250
	32,000 - 33,999		8,750
	34,000 - 35,999		9,250
	36,000 - 37,999		9,750
	38,000 - 39,999		10,250
	40,000 - 41,999		10,750
	42,000 - 43,999		11,250
	44,000 - 45,999		11,750
	46,000 - 47,999		12,250
	48,000 - 49,999		12,750
	50,000 - 51,999		13,250
	52,000 - 53,999		13,750
	54,000 - 55,999		14,250
	56,000 - 57,999		14,750
	58,000 - 60,000		15,250
	More than 60,000		25% of FMV + \$500