

REV. PROC. 2009-24 TABLE 5
DOLLAR AMOUNTS FOR PASSENGER AUTOMOBILES (THAT ARE NOT TRUCKS OR VANS)
WITH A LEASE TERM BEGINNING IN CALENDAR YEAR 2009

| Fair Market Value of Passenger Automobile | | Tax Year During Lease | | | | |
|--|-----------------|-----------------------|------------|------------|------------|------------------------|
| <i>Over</i> | <i>Not Over</i> | <i>1st</i> | <i>2nd</i> | <i>3rd</i> | <i>4th</i> | <i>5th & Later</i> |
| \$18,500 | \$19,000 | 9 | 19 | 28 | 34 | 38 |
| 19,000 | 19,500 | 10 | 21 | 32 | 38 | 43 |
| 19,500 | 20,000 | 11 | 24 | 36 | 42 | 48 |
| 20,000 | 20,500 | 12 | 27 | 39 | 46 | 54 |
| 20,500 | 21,000 | 13 | 29 | 43 | 51 | 58 |
| 21,000 | 21,500 | 15 | 31 | 47 | 55 | 64 |
| 21,500 | 22,000 | 16 | 34 | 50 | 60 | 68 |
| 22,000 | 23,000 | 17 | 38 | 56 | 66 | 76 |
| 23,000 | 24,000 | 20 | 42 | 64 | 75 | 86 |
| 24,000 | 25,000 | 22 | 47 | 71 | 84 | 96 |
| 25,000 | 26,000 | 24 | 52 | 78 | 93 | 107 |
| 26,000 | 27,000 | 26 | 58 | 85 | 101 | 117 |
| 27,000 | 28,000 | 29 | 62 | 93 | 110 | 127 |
| 28,000 | 29,000 | 31 | 67 | 100 | 119 | 138 |
| 29,000 | 30,000 | 33 | 72 | 108 | 128 | 147 |
| 30,000 | 31,000 | 35 | 77 | 115 | 137 | 157 |
| 31,000 | 32,000 | 38 | 82 | 122 | 146 | 167 |
| 32,000 | 33,000 | 40 | 87 | 129 | 155 | 178 |
| 33,000 | 34,000 | 42 | 92 | 137 | 163 | 188 |
| 34,000 | 35,000 | 44 | 97 | 144 | 172 | 199 |
| 35,000 | 36,000 | 47 | 102 | 151 | 181 | 208 |
| 36,000 | 37,000 | 49 | 107 | 159 | 189 | 219 |
| 37,000 | 38,000 | 51 | 112 | 166 | 199 | 228 |
| 38,000 | 39,000 | 53 | 117 | 173 | 208 | 239 |
| 39,000 | 40,000 | 56 | 122 | 180 | 216 | 250 |
| 40,000 | 41,000 | 58 | 127 | 188 | 225 | 259 |
| 41,000 | 42,000 | 60 | 132 | 195 | 234 | 269 |
| 42,000 | 43,000 | 62 | 137 | 203 | 242 | 280 |
| 43,000 | 44,000 | 65 | 141 | 210 | 252 | 290 |
| 44,000 | 45,000 | 67 | 146 | 218 | 260 | 300 |
| 45,000 | 46,000 | 69 | 151 | 225 | 269 | 311 |
| 46,000 | 47,000 | 71 | 157 | 232 | 278 | 320 |
| 47,000 | 48,000 | 74 | 161 | 240 | 286 | 331 |
| 48,000 | 49,000 | 76 | 166 | 247 | 296 | 340 |
| 49,000 | 50,000 | 78 | 171 | 255 | 304 | 351 |
| 50,000 | 51,000 | 80 | 176 | 262 | 313 | 361 |
| 51,000 | 52,000 | 83 | 181 | 269 | 322 | 371 |
| 52,000 | 53,000 | 85 | 186 | 276 | 331 | 381 |
| 53,000 | 54,000 | 87 | 191 | 284 | 339 | 392 |
| 54,000 | 55,000 | 89 | 196 | 291 | 349 | 401 |
| 55,000 | 56,000 | 92 | 201 | 298 | 357 | 412 |
| 56,000 | 57,000 | 94 | 206 | 306 | 365 | 423 |
| 57,000 | 58,000 | 96 | 211 | 313 | 375 | 432 |
| 58,000 | 59,000 | 98 | 216 | 320 | 384 | 442 |
| 59,000 | 60,000 | 101 | 221 | 327 | 393 | 452 |
| 60,000 | 62,000 | 104 | 228 | 339 | 406 | 467 |

| | | | | | | |
|---------|---------|-----|-------|-------|-------|-------|
| 62,000 | 64,000 | 109 | 238 | 353 | 424 | 488 |
| 64,000 | 66,000 | 113 | 248 | 368 | 441 | 509 |
| 66,000 | 68,000 | 118 | 258 | 382 | 459 | 529 |
| 68,000 | 70,000 | 122 | 268 | 397 | 476 | 550 |
| 70,000 | 72,000 | 127 | 277 | 413 | 493 | 570 |
| 72,000 | 74,000 | 131 | 288 | 427 | 511 | 590 |
| 74,000 | 76,000 | 136 | 297 | 442 | 529 | 610 |
| 76,000 | 78,000 | 140 | 307 | 457 | 546 | 631 |
| 78,000 | 80,000 | 145 | 317 | 471 | 564 | 651 |
| 80,000 | 85,000 | 152 | 335 | 497 | 595 | 686 |
| 85,000 | 90,000 | 164 | 359 | 534 | 639 | 737 |
| 90,000 | 95,000 | 175 | 384 | 570 | 683 | 789 |
| 95,000 | 100,000 | 186 | 409 | 607 | 727 | 839 |
| 100,000 | 110,000 | 203 | 446 | 662 | 793 | 916 |
| 110,000 | 120,000 | 226 | 495 | 736 | 881 | 1,018 |
| 120,000 | 130,000 | 248 | 545 | 809 | 970 | 1,119 |
| 130,000 | 140,000 | 271 | 594 | 883 | 1,058 | 1,220 |
| 140,000 | 150,000 | 293 | 644 | 956 | 1,146 | 1,322 |
| 150,000 | 160,000 | 316 | 693 | 1,030 | 1,234 | 1,424 |
| 160,000 | 170,000 | 338 | 743 | 1,103 | 1,322 | 1,526 |
| 170,000 | 180,000 | 361 | 792 | 1,177 | 1,410 | 1,628 |
| 180,000 | 190,000 | 383 | 842 | 1,250 | 1,498 | 1,730 |
| 190,000 | 200,000 | 406 | 891 | 1,324 | 1,586 | 1,831 |
| 200,000 | 210,000 | 428 | 941 | 1,397 | 1,675 | 1,932 |
| 210,000 | 220,000 | 451 | 990 | 1,471 | 1,762 | 2,035 |
| 220,000 | 230,000 | 473 | 1,040 | 1,544 | 1,851 | 2,136 |
| 230,000 | 240,000 | 496 | 1,089 | 1,618 | 1,939 | 2,238 |
| 240,000 | And up | 518 | 1,139 | 1,691 | 2,027 | 2,340 |