Form 4562

Department of the Treasury Internal Revenue Service

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

Identifying number

Busin	ess or activity to which this form re	elates										
Pai	Election To Expe			erty (Section 17	9) (Not e: <i>If y</i>	ou h	ave a	any "Listed Property,"				
1	Maximum dollar limitation		1	\$10,000								
2		Maximum dollar limitation (see instructions) Total cost of section 179 property placed in service during the tax year (see instructions)										
3	Threshold cost of section			•	•		3	\$200,000				
4	Reduction in limitation. Su						4					
5	Dollar limitation for tax year				s than -0		5					
	(a) Descript	ion of property		(b) Cost	(c) Elect	ed cos	t					
6												
7	Listed property. Enter amo	ount from line 2	26	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										
10				ions)								
11	Taxable income limitation.		•	•			11					
12	Section 179 expense dedu						12					
13	Carryover of disallowed dedu	uction to 1993. A	Add lines 9 and 10,	less line 12 ► 13	3							
Note	e: Do not use Part II or Part	III below for a	utomobiles, certai	n other vehicles, d	cellular telepho	ones,	comp	outers, or				
prop	perty used for entertainment	t, recreation, o	r amusement (liste	d property). Instea	ad, use Part V	for lis	sted p	property.				
Par	t II MACRS Depreci	ation For As	sets Placed in S	Service ONLY D	uring Your 1	992	Tax \	ear (Do Not Include				
	Listed Property)				_							
	(a) Classification of property	(b) Month and year placed in service	(c) Basis for deprecia (business/investment only—see instruction	use (a) Recovery	(e) Convention	(f) M	ethod	(g) Depreciation deduction				
14	General Depreciation Syst	em (GDS) (see	instructions):									
а	3-year property											
b	5-year property											
С	7-year property											
d	10-year property											
е	15-year property											
f	20-year property											
a	Residential rental			27.5 yrs.	MM	S	/L					
9	property			27.5 yrs.	MM		/L					
h	Nonresidential real			31.5 yrs.	MM		/L					
•	property			31.5 yrs.	MM		/L					
15	Alternative Depreciation S	ystem (ADS) (s	ee instructions):					I				
a	Class life					S	/L					
	12-year			12 yrs.			/L					
С	40-year			40 yrs.	MM	S	/L					
Par	t III Other Depreciat	ion (Do Not I	nclude Listed F			•						
16	GDS and ADS deductions	for assets place	ad in service in ta	v voars hoginning	hafora 1002 (s	200						
10		•					16					
17	Property subject to section	17										
18	ACRS and other depreciat	18										
	rt IV Summary	,	.,									
10	Listed property Fator	unt from Un - 1).E				19					
19 20	Listed property. Enter amo	'										
20	and on the appropriate line	Total. Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)										
21	For assets shown above and	20										
	the portion of the basis attri				.							

Form 4562 (1992) Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Computers, and Property Used for Entertainment, Recreation, or Amusement For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 22a, 22b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

	-, -		3 (1)		, -		,			- 1- 1						
		Section A—														
22a	Do you have evid	lence to support th		investme	nt use cl	laimed?	☐ Yes	□ No	22b If	"Yes,"	is the	evidence	e written?	Ye Ye	s 🗌 No	
Ту	(a) Date placed in service (b) Business/ investment use percentage		(d) Cost or other basis			(e) Basis for depreciation (business/investmenuse only)			(g) Method/ Convention		(h) Depreciation deduction		(i) Elected section 179 cost			
23	Property used	more than 50%		lified b	usiness	s use (s		<i>J</i> ,	ns):			l				
	<u> </u>		%						ĺ							
			%													
			%													
24	Property used	50% or less in	a qualifie	d busir	ness us	se (see	instruc	tions):	•	•				•		
			%							S/L	_					
			%							S/L	-					
			%							S/L						
25		in column (h). E									25					
26		in column (i). E											. 26			
	lways complete you provided vehicl		vehicles	used by wer the q	y a sole uestions	e propr in Sectio	ietor, pa on C to se	artner, ee if you	or other meet an ex	more ception t	than 59 to compl	% own leting thi	er," or re s section t	or those	vehicles.	
27		Total business/investment miles driven during the year (DO NOT include commuting miles)			a) cle 1	(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6		
28	•	commuting miles driven during the year														
29	· ·	al other personal (noncommuting)														
30		Total miles driven during the year. Add lines 27 through 29														
		J		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
31		Was the vehicle available for personal use during off-duty hours?														
32	Was the vehicle used primarily by a more than 5% owner or related person?															
33	_	cle available for p														
	Answer these	uestions for E questions to de for vehicles use	etermine i	f you m	neet an	ехсері	tion to	complé	eting Sect	ion B.	Note:				/S	
	•													Yes	No	
34	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?															
35	Do you mainta	by your employees?														
36						•										
37	Do you provid	Do you treat all use of vehicles by employees as personal use?														
38	Do you meet to Note: If your a	Do you meet the requirements concerning qualified automobile demonstration use (see instructions)? Note: <i>If your answer to 34, 35, 36, 37, or 38 is "Yes," you need not complete Section B for the covered vehicles.</i>										 nicles.				
Pa	rt VI Amort	ization	_					Т								
	(a) Description	of costs Date am		(b) nortization gins		Amor	(c) Amortizable amount		(d) Code section		Amort perio	(e) Amortization period or percentage		(f) nortization for this year		
39	Amortization of	costs that begi	ns during	your 19	92 tax y	year:	_									

40

41

40

Amortization of costs that began before 1992

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