Form	4562
	ment of the Treasury Revenue Service

Name(s) shown on return

Depreciation and Amortization

(Including Information on Listed Property)

Business or activity to which this form relates

See separate instructions.
Attach to your tax return.

2006 Attachment Sequence No. 67 Identifying number

OMB No. 1545-0172

 6 7 Listed property. Enter the amount from line 29	1 2 3 4 1 2 3 4 1 2 3 4 10 10 11	\$108,000 \$430,000
 2 Total cost of section 179 property placed in service (see instructions)	2 3 4 urried filing 5) Elected cost 8 9 10 11	
 3 Threshold cost of section 179 property before reduction in limitation 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If ma separately, see instructions (a) Description of property (b) Cost (business use only) (c) 6 7 Listed property. Enter the amount from line 29	3 4 urried filing 5 Elected cost 10 10 11	\$430,000
 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If ma separately, see instructions		\$430,000
 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If ma separately, see instructions		
separately, see instructions (a) Description of property (b) Cost (business use only) (c) 6	5) Elected cost 	
 6 7 Listed property. Enter the amount from line 29		
 7 Listed property. Enter the amount from line 29	9 10 nstructions) 11	
 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8. 10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see in 	9 10 nstructions) 11	
 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8. 10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562. 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see in 	9 10 nstructions) 11	
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11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see in	nstructions) 11	
	11 12	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line		
13 Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V.		
Part II Special Depreciation Allowance and Other Depreciation (Do not includ	e listed proper	tv) (See instructions)
14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other property) placed in service during the tax year (see instructions)		
15 Property subject to section 168(f)(1) election	· · · ·	
16 Other depreciation (including ACRS)		
Part III MACRS Depreciation (Do not include listed property.) (See instructio		
Section A	,	
17 MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18 If you are electing to group any assets placed in service during the tax year into one		
general asset accounts, check here	. 🕨 🗌	
Section B—Assets Placed in Service During 2006 Tax Year Using the Gen	eral Depreciat	tion System
(a) Classification of property(b) Month and year placed in service(c) Basis for depreciation (business/investment use only—see instructions)(d) Recovery period(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		
b 5-year property		
c 7-year property		
d 10-year property		
e 15-year property		
f 20-year property		
g 25-year property 25 yrs.	S/L	
h Residential rental 27.5 yrs. MM	S/L	
property 27.5 yrs. MM	S/L	
i Nonresidential real 39 yrs. MM	S/L	
property MM	S/L	
Section C—Assets Placed in Service During 2006 Tax Year Using the Altern		ation System
20a Class life	S/L	
b 12-year 12 yrs.	S/L	
c 40-year 40 yrs. MM	S/L	
Part IV Summary (see instructions)		
21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), an Enter here and on the appropriate lines of your return. Partnerships and S corporations—		
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23		

Form 4562 (2006)

Part V Listed Property (Include 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** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Sec	tion A—Depre	ciation and O	ther Inforn	nation	(Cautio	n: See	the ins	tructior	ns for lin	nits for	, passe	nger au	tomobi	les.)		
24a	Do you have evid	ence to support t	the business/i	nvestme	nt use cla	imed?	🗌 Yes	🗌 No	24b If	"Yes,"	is the e	vidence	written?	Y 🗌 Ye	s 🗌 No	
(a)(b)(c)Type of property (list vehicles first)Date placed in serviceBusiness/ investment use percentage		basis			(e) Basis for depreciation (business/investment use only)		(f) Recovery period			(h) Depreciation deduction		(i) Elected section 179 cost				
25	Special allowance year and used mo															
26	Property used	more than 50)% in a qua	alified b	ousiness	use:										
			%													
			%													
			%													
27	Property used	50% or less i	in a qualifie	d busi	ness use	e:										
			%							S/L	_					
			%							5/L –						
			%							S/L	_					
28	Add amounts	in column (h).	lines 25 th	rouah :	27. Ente	r here	and or	line 21	. page	1	28					
29	Add amounts								· · ·				. 29)		
			Se	ection	B—Info	rmatio	n on U						·	·		
	nplete this secti u provided vehicles		s used by a	a sole p	proprieto	or, parti	ner, or	other"r	nore tha	ın 5%					vehicles.	
30 Total business/investment miles driven during the year (do not include commuting miles)				(a) Vehicle 1					(c) nicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31	Total commuting															
32	Total other permiles driven .	ersonal (noncor	mmuting)													
33	Total miles driv lines 30 throug															
34	-			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	

35	Was the vehicle used primarily by a more than 5% owner or related person?					
36	Is another vehicle available for personal use?					

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 (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
•	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		
Pa	rt VI Amortization		

	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section			(f) Amortization for this year
42	Amortization of costs that begin						
43	Amortization of costs that beg	43					
44	Total. Add amounts in column	44					