Form 4562
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172 20

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► See separate instructions. Attach to your tax return.

Business or activity to which this form relates

Attachment Sequence No. **179** Identifying number

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions). 1 2 Total cost of section 179 property before reduction in limitation (see instructions). 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions). 3 4 Feduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0. 4 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0. 4 6 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 (a) Description of property. Add amounts in column (c), lines 6 and 7 8 9 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Total elected cost of section from line 13 of your 2012 Form 4562. 10 10 Listed property. Enter the smaller of lines 9 and 10, but do not enter more than line 11 12 11 Section 179 expense deduction to 2014. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, bus sine 12 13 Note: Do not use Part II or Part II	
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19a 3-year property	luction
b 5-year property	
c 7-year property	
d 10-year property	
e 15-year property	
f 20-year property	
g 25-year property	
h Residential rental	
property	
i Nonresidential real	
property	
Section C-Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System	
20a Class life	
b 12-year	
c 40-year	
Part IV Summary (See instructions.)	
21 Listed property. Enter amount from line 28	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter	
here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . 22	
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	

Page 2 Form 4562 (2013) Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for Part V 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. Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? □ Yes □ No | 24b If "Yes," is the evidence written? □ Yes □ No (e) (c) (b) (f) (a) (g) (h) (i) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recoverv Cost or other basis nvestment use (business/investment vehicles first) Convention deduction in service period cost use only) percentage Special depreciation allowance for gualified listed property placed in service during 25 the tax year and used more than 50% in a gualified business use (see instructions) . 25 26 Property used more than 50% in a qualified business use: % % % 27 Property used 50% or less in a qualified business use: % S/L -% S/L -% S/L -**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 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 5 Vehicle 6 Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 **30** Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 Yes No Yes No Yes No Yes No Yes Yes No 34 Was the vehicle available for personal No use during off-duty hours? 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, by Yes No 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.

Part VI Amortization

	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortiza period percenta	or	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):							
43 Amortization of costs that began before your 2013 tax year					43		
44 Total. Add amounts in column (f). See the instructions for where to report						44	