## **Depreciation and Amortization** (Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172

Identifying number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Business or activity to which this form relates

Attachment Sequence No. **179** 

Pai			rtain Property Und ed property, comple			mplete	e Part I.			
1	Maximum amount (see instructions)							1		
2	Total cost of section	n 179 property	placed in service (se	e instructions	)			2		
3	Threshold cost of se	ection 179 pro	perty before reductio	Comparison   Com						
4								4		
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing separately, see instructions							5		
6		scription of proper								
7	Listed property Ent	or the amount	from line 20		7					
	Listed property. Enter the amount from line 29							Q		
10										
11	-									
12		12								
	Carryover of disallo	12								
			w for listed property.			13				
			wance and Other D			lude li	sted property ) (	See instructions )		
	Special depreciation	n allowance 1	for qualified property	(other than	listed prope	erty) pl	aced in service			
45	Property subject to section 168(f)(1) election									
	Other depreciation (including ACRS)									
16 Do:	Other depreciation (	(including ACH	o <b>not</b> include listed		· · · ·			16		
Pai	IIII WACKS Dep	reciation (D	o notinciade listed	Section A	see mstructi	oris.)				
17	MACDS doductions	for accets pla	and in convince in tax y		ag hafara 201	2		17		
	MACRS deductions for assets placed in service in tax years beginning before 2013									
10				_	-		_			
			ced in Service Durin					System		
	0001101112	(b) Month and year		(d) Recovery	ou. oog		oran Doproolation			
	Classification of property	placed in service	(business/investment use only—see instructions)	period	(e) Conventio	n	(f) Method	(g) Depreciation deduction		
	3-year property									
b										
	7-year property									
	10-year property									
	15-year property									
	20-year property									
	25-year property			25 yrs.			S/L			
h	Residential rental			27.5 yrs.	MM		S/L			
	property			27.5 yrs.	MM		S/L			
į	Nonresidential real			39 yrs.	MM		S/L			
	property				MM		S/L			
		Assets Place	d in Service During	2013 Tax Ye	ar Using the	Altern		on System		
	Class life						S/L			
	12-year			12 yrs.			S/L			
	40-year			40 yrs.	MM		S/L			
	t IV Summary (S		,							
	Listed property. Ent							21		
22			lines 14 through 17, l of your return. Partne					22		
23	For assets shown above and placed in service during the current year, enter the									
			section 263A costs			23				

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 expenseonty இதிகுte 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A - Depreciation and Other Information (Calutiothe 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) (g) (i) Business/ Basis for depreciation Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery Cost or other basis investment use (business/investment vehicles first) Convention deduction in service period cost use only) percentage Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 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 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 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. (e) 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 Yes Yes 34 Was the vehicle available for personal Yes No No No No Yes 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 employage who 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 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 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 (b) Amortization (c) Date amortization Description of costs Amortizable amount Code section Amortization for this year period or begins percentage 42 Amortization of costs that begins during your 2013 tax year (see instructions):

**43** Amortization of costs that began before your 2013 tax year . . . 44 Total. Add amounts in column (f). See the instructions for where to report

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