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	Part I.	
1	Maximum amount (see instructions)							1
2	Total cost of section 179 property placed in service (see instructions)							2
3	Threshold cost of se	eshold cost of section 179 property before reduction in limitation (see instructions)						
4		nitation. 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 married filing separately, see instructions							5
6			ness use only) (c) Elected co		(c) Elected cost			
7	Listed property. Enter the amount from line 29							
	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7							8
	Tentative deduction. Enter tsmaller of line 5 or line 8							9
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562							10
11								11
12								12
13	Carryover of disallov							
Note	ote: 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 include listed property.) (See instructions.)								
14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)							
15	5 Property subject to section 168(f)(1) election							15
	6 Other depreciation (including ACRS)							16
Pai	t III MACRS Dep	reciation (D	o notinclude listed	property.) (S	See instructi	ons.)		
Section A								
	7 MACRS deductions for assets placed in service in tax years beginning before 2013							
			ed in Service Durin					System
(a)	Classification of property	(b) Month and year placed in service		(d) Recovery period	(e) Conventio		(f) Method	(g) Depreciation deduction
19a	3-year property	SCIVICC	orny see mondenous)					
b								
	7-year property							
	10-year property							
е	15-year property							
	20-year property							
9	25-year property			25 yrs.			S/L	
h	Residential rental			27.5 yrs.	MM		S/L	
	property			27.5 yrs.	MM		S/L	
İ	Nonresidential real			39 yrs.	MM		S/L	
	property				MM		S/L	
Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System								
	Class life						S/L	
	12-year			12 yrs.			5/L	
	40-year			40 yrs.	MM		5/L	
Part IV Summary (See instructions.)								
	Listed property. Enter amount from line 28							
	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		

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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