Form	<b>4562</b>
	ment of the Treasury Revenue Service

## **Depreciation and Amortization**

(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

2007 Attachment Sequence No. 67

OMB No. 1545-0172

Name(s) shown on return				Business or activity to which this form relates						Identifying number		
Pa			certain Proper				ou coi	mplete Part	Ι.			
1	Maximum amount.								1	\$125,000		
2	Total cost of sectio		•						2			
3	Threshold cost of s			•		,			3	\$500,000		
4	Reduction in limitat								4			
5	Dollar limitation for											
	separately, see inst								5			
	(a)	Description of pro	operty		(b) Cost (busines	s use only)		(c) Elected cost				
6												
7	Listed property. En	ter the amount	t from line 29.			. 7						
8	Total elected cost of	of section 179	property. Add a	amoun	its in column (	c), lines 6	and i	7	8			
9	Tentative deduction	n. Enter the <b>sm</b>	naller of line 5 o	or line	8				9			
10	Carryover of disallo	wed deduction	n from line 13 of	f your	2006 Form 4	562			10			
11	Business income limita								11			
12	Section 179 expense						nan lin	e11	12			
13	Carryover of disallow											
	: Do not use Part II									<u>) (0 1 1 1 1 )</u>		
Pa	t II Special De	preciation All	lowance and C	Other	Depreciation	n (Do no	t inclu	de listed pro	opert	y.) (See instructions.)		
14	Special allowance fo property) and cellulo instructions)								14			
15	Property subject to	section 168(f)	(1) election	• •		• • •	• •		15			
16	Other depreciation	( )							16			
			(Do not includ						10			
			(		Section A	(						
17	MACRS deductions	for assets pla	acad in service i	n tav	vears beginnir	na hefore	2007		17			
18	If you are electing general asset accord	to group any a	assets placed in	i servi		tax year	into o		I			
	Section B—	Assets Place	d in Service Du	uring 2	2007 Tax Yea	r Using t	he Ge	eneral Depre	ciati	on System		
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for depred (business/investmer only—see instruct	nt use	(d) Recovery period	(e) Conve	ntion	(f) Method		(g) Depreciation deduction		
19a	3-year property											
b	5-year property											
С	7-year property											
	10-year property											
е	15-year property											
f												
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				
		ssets Placed	in Service Duri	ing 20	JU7 Tax Year	Using th	e Alte		recia	tion System		
	Class life				10			<u> </u>				
	12-year				12 yrs.			5/L				
	40-year	 (			40 yrs.	MM		S/L				
Pa		(see instruction	,					I	•			
21	Listed property. En							· · · ·  -	21			
22	Total. Add amounts Enter here and on th	ne appropriate	lines of your retu	ırn. Pa	rtnerships and	S corpor			22			
23	For assets shown a enter the portion of					ar, <b>23</b>						

Form	4562	(2007)
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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.

C.c.c	tion A Dames		they inform	-	(Ca. +! )		o the !	the setter	o far lir	ite fair			to m - k !	(00)	
	tion A—Depre								1			-		-	
24a	Do you have evid	lence to support 1		nvestmei	nt use ci	laimed?		<b>No</b>	24b IT	"Yes," I	s the e	vidence	written?		s∐No ‴
Тур	<b>(a)</b> be of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage		<b>(d)</b> t or other basis		(e) asis for de ousiness/in use o	vestment	<b>(f)</b> Recovery period	Meti Conve	nod/	Depre	( <b>h)</b> eciation uction	Ele secti	(i) ected on 179 ost
25	Special allowatax year and u									ring the	25				
26	Property used			-					,		-	1			
		-	%												
			%												
			%												
27	Property used	50% or less i	in a qualifie	ed busir	ness us	se:									
			%							S/L -					
			%							5/L -					
			%							S/L -					
28	Add amounts	in column (h),	lines 25 th	rough 2	27. Ent	er her	e and or				28				
29	Add amounts	in column (i), l	line 26. Ent	er here	and o	n line	7, page	1					. 29	)	
30 31	Total business/ during the year ( miles) Total commuting	do not include co	ommuting	(a Vehi		Ve	<b>(b)</b> hicle 2		c) cle 3	<b>(d)</b> Vehic		(e Vehio		(f Vehic	
32	Total other pe miles driven .														
33	Total miles driv lines 30 throug														
34	Was the vehicl use during off-		personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic more than 5% c														
36	Is another vehic use?														
		Section C—Qu tions to detern	<b>lestions fo</b> nine if you	meet a	n exce	ption 1								oyees w	ho <b>are</b>
37	Do you mainta	ain a written n	licy statem	oont the	t probi	ihite al	Inerson	م معد ا	of vehicle	e inclu	Idina 4	commut	ina	Yes	No
57		yees?													

- **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
- **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.)	
	<b>Note:</b> 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>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	<b>(e)</b> Amortiza period percent	or Amortization for this year
42	Amortization of costs that begin	ns during your 2007	7 tax year (see instructions	):		
43	Amortization of costs that beg	gan before your 20	007 tax year			43
44	Total. Add amounts in column	n (f). See the instru	uctions for where to repo	rt		14