Department of Finance

NYC DEPARTMENT OF FINANCE

17-1 February 6, 2018

FINANCE MEMORANDUM

Application of IRC §280F Limits to Sport Utility Vehicles

This Finance Memorandum supersedes Finance Memorandum 16-1 and is intended to provide guidance to taxpayers and tax professionals in complying with the New York City tax provisions enacted in 2004 limiting the depreciation and first year expense deductions for sport utility vehicles ("SUVs").

Background. Section 280F of the Internal Revenue Code ("IRC") limits the amount a taxpayer may take as a depreciation deduction under IRC sections 167 or 168 for a passenger automobile. IRC section 280F imposes the same limitations on the amount that a taxpayer may deduct in lieu of depreciation under IRC section 179. (Collectively the "280F limits".) Under IRC section 280F(d)(5), a "passenger automobile" is generally defined as a four-wheeled vehicle "which is manufactured primarily for use on public streets, roads or highways, and which is rated at 6000 pounds unloaded gross weight or less." IRC §280F(d)(5)(i) and (ii). Because SUVs are typically rated at more than 6000 pounds unloaded gross vehicle weight, the 280F limits do not apply to many SUVs.

New York City Decoupling Provisions for SUVs. Part S of Chapter 60 of the Laws of 2004 applies the 280F limits to all SUVs, regardless of weight, for purposes of the New York City General Corporation Tax ("GCT"), Unincorporated Business Tax ("UBT") and Banking Corporation Tax ("Bank Tax") for tax years beginning on and after January 1, 2004 (the "City SUV limits"). A similar limitation is incorporated in the Business Corporation Tax enacted as Part D of Chapter 60 of the Laws of 2015 and effective for tax years beginning on or after January 1, 2015. On the sale or other disposition of an SUV subject to the City SUV limits, the taxpayer must adjust any gain or loss to be included in City entire net income to reflect the applicable City SUV limits on the taxpayer's depreciation and section 179 deductions.

American Jobs Creation Act of 2004. The American Jobs Creation Act of 2004, P.L. 108-357, (the "AJCA") amended IRC section 179 to limit the amount that a taxpayer may deduct for an SUV in lieu of depreciation to $25,000 rather than the $100,000 amount that would otherwise apply. IRC § 179(b)(5). The AJCA is effective for SUVs placed into service on or after October 22, 2004. See AJCA § 910(b).

SUV Defined. The $25,000 limit on the section 179 deductions for SUVs does not affect the City SUV limits. However, in completing Form NYC-399Z until further notice, taxpayers may rely on the definition of a "sport utility vehicle" enacted by the AJCA, which is as follows:

(i) In general. The term “sport utility vehicle” means any 4-wheeled vehicle—
    (I) which is primarily designed or which can be used to carry passengers over public streets, roads, or highways (except any vehicle operated exclusively on a rail or rails),
    (II) which is not subject to section 280F, and
    (III) which is rated at not more than 14,000 pounds gross vehicle weight.

(ii) Certain vehicles excluded. Such term does not include any vehicle which—
    (I) is designed to have a seating capacity of more than 9 persons behind the driver's seat,
    (II) is equipped with a cargo area of at least 6 feet in interior length which is an open area or is designed for use as an open area but is enclosed by a cap and is not readily accessible directly from the passenger compartment, or
    (III) has an integral enclosure, fully enclosing the driver compartment and load carrying device, does not have seating rearward of the driver's seat, and has no body section protruding more than 30 inches ahead of the leading edge of the windshield.

IRC §179(b)(5)(B).

Economic Stimulus Act of 2008 and other federal legislation effecting depreciation. Section 102 of the Economic Stimulus Act of 2008, Pub.L. No. 110-185, 122 Stat. 613 (Feb. 13, 2008) amended IRC section 168(k). As amended, section 168(k)(1)(A) provided a 50-percent additional first year depreciation deduction for certain new property acquired by the taxpayer after December 31, 2007, and before January 1, 2009 so long as no written binding contract for the acquisition of the property existed prior to January 1, 2008. The Economic Stimulus Act also amended §168(k)(2)(F)(i) to increase the first year depreciation allowed under §280F(a)(1)(A) by $8,000 for passenger automobiles to which the 50-percent additional first year depreciation deduction applies.

Section 168(k) has been amended several times since 2008 to extend the years in which the 50-percent additional first year depreciation deduction is available. Consequently, the years in which the first year depreciation for passenger automobiles under §280F(a)(1)(A) is increased by $8,000 have also been extended.

Prior to the legislation enacted in 2017, the most recent extension of the 50% bonus depreciation was enacted under Section 143 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. No. 114-113, Div Q (December 18, 2015) (“2015 PATH Act”). The 2015 PATH Act extended bonus depreciation so that it was available for property acquired and placed in service during 2015-2019; bonus depreciation was extended through 2020 for certain property with a longer production period. Under the 2015 PATH Act, the bonus depreciation is 50% for property placed in service during 2015-2017, 40% for property placed in service during 2018, and 30% for property placed in service during 2019. The first year depreciation for passenger automobiles under §280F(a)(1)(A) is increased by $8,000 for the 2015 tax year for certain qualified property. However, in the case of a passenger automobile placed in service after December 31, 2016, the first year additional depreciation is phased down to

$6,400 in the case of an automobile placed in service during 2018 and to $4,800 in the case of automobile placed in service during 2019.

The Tax Cuts and Jobs Act ("Tax Cuts Act"), Pub. L. No. has significantly changed future bonus depreciation while preserving some of the features of the 2015 PATH Act as it applies to earlier acquired property. Section 13201 of the Tax Cuts Act generally increases bonus depreciation to 100% for qualified property acquired and placed in service after September 27, 2017 and before January 1, 2023, phasing down afterwards through 2026. In the case of property acquired by the taxpayer before September 28, 2017 and placed into service before January 1, 2018, bonus depreciation remains at 50% and the phase-down of depreciation for future years remains the same. The Tax Cuts Act extends the $8,000 increase in the first year depreciation limit on passenger automobile depreciation for vehicles placed in service before December 31, 2026. This extension is only applicable if the vehicle was acquired after September 27, 2017. However, if the vehicle was acquired before September 28, 2017 and placed in service after that date, the phase down of the first year additional depreciation enacted under the 2015 PATH Act is still applicable.

However, as explained below, the federal provisions regarding bonus depreciation will only affect the applicable City SUV limits with respect to the recovery of the costs of Qualified Resurgence Zone property under the Unincorporated Business Tax (UBT) and the Bank Tax.

The limit applicable to a passenger automobile eligible for "bonus depreciation" under IRC section 168(k) in the first year the automobile is placed in service is higher than for other passenger automobiles. However, pursuant to the generally applicable decoupling provisions with respect to bonus depreciation enacted in 2002, which apply to section 168(k) as amended in 2008, and in subsequent years, the bonus depreciation under IRC 168(k) is only available for qualified New York Liberty Zone property and Qualified Resurgence Zone property. See NYC Local Law 17 of 2002. For GCT and Business Corporation Tax purposes since the 2008 tax year, however, SUVs cannot qualify as either Qualified New York Liberty Zone property or Qualified Resurgence Zone property. See Administrative Code §§ 11-602(8)(k), 11-602(8)(o), 11-652(8)(k) and 11-652(8)(o). Therefore, under the GCT and Business Corporation Tax, no bonus depreciation is permitted.

For UBT and Bank Tax purposes, with respect to SUV's placed into service after December 31,2007 and before January 1, 2020, bonus depreciation is theoretically available for Qualified New York Liberty Zone property, as defined in IRC section 1400L(b)(2), or Qualified Resurgence Zone property, as defined in sections 11-507(22) and 11-641(p) of the Administrative Code of the City of New York. However, in order to be "Liberty Zone property," an SUV had to have been placed into service before January 1, 2006. Hence, an SUV placed into service in 2008 or later cannot qualify as "Liberty Zone property." Accordingly, for UBT and Bank Tax purposes, the higher 280F limits for bonus depreciation property will apply only to SUVs that are Qualified Resurgence Zone property.

Calculation of City SUV Limits. As explained above, the applicable deduction under the City SUV limits is based on the 280F limits that would apply if the SUV were a "passenger automobile" as defined in that section. The City SUV limits apply to depreciation deductions and IRC section 179 deductions that a taxpayer may take in tax years beginning on and after January 1, 2004 for an SUV regardless of when the SUV was placed in service.

Each year, the Internal Revenue Service publishes the applicable 280F limits for passenger automobiles placed into service during that calendar year. The limit applicable to a passenger automobile eligible for "bonus depreciation" under IRC section 168(k) (as amended by the Economic Stimulus Act of 2008, the American Recovery and Reinvestment Act of 2009, the Small Business Jobs Act, the 2010 Tax Relief Act, the 2012 Taxpayer Relief Act, the 2014 Tax Act, and the 2015 PATH Act) in the first year the automobile is placed in service is higher than for other passenger automobiles. However, as explained above, these higher limits will only apply for UBT and Bank Tax purposes and then only to SUVs that are Qualified Resurgence Zone property. Note also that no federal bonus depreciation of any kind was available for passenger automobiles placed into service on or after January 1, 2005 and before January 1, 2008.

The 280F limits published in 2003 through 2017 for trucks and vans are slightly higher than those for standard passenger automobiles due to the use of different inflation adjustments. See Rev. Proc. 2017-29, 2017-14 IRB 1065, March 24, 2017. The applicable 280F limit will depend on both the calendar year in which the taxpayer placed the vehicle in service and the number of taxable years the vehicle has been in use.

The applicable City SUV limits for tax years beginning in 2004 through 2017 are set forth in the attached New York City SUV Limitation Schedule ("Limitation Schedule"). For subsequent years, the Limitation Schedules will be updated. The updated Limitation Schedules will be available on the New York City Department of Finance website at nyc.gov/finance.

The Department of Finance has issued this Finance Memorandum for the purpose of advising taxpayers and tax professionals of, and explaining the Department's current position and procedures with respect to, the issue addressed so that they may act accordingly. Finance Memoranda are advisory in nature and are merely explanatory. Finance Memoranda are not declaratory rulings or rules of the Department of Finance and do not have legal force or effect, do not set precedent and are not binding on taxpayers.

NEW YORK CITY SUV LIMITATION SCHEDULE

TABLE 2004-A

Table 2004-A summarizes the City SUV limits for tax years beginning in **2004** for SUVs built on **truck chassis** placed in service in tax years beginning in **2000 through 2004.**

Tax Year of Use of SUV Beginning in 2004	SUV Placed in Service in Calendar Year	City SUV Limit for SUV that is Liberty Zone or Resurgence Zone Property	City SUV Limit on SUV that is not Liberty Zone or Resurgence Zone Property
First	2004[1]	$10,910	$3,260
Second	2004	$5,300	$5,300
	2003[2]	$5,400	$5,400
Third	2003	$3,250	$3,250
	2002	$2,950	$2,950
Fourth	2002[3]	$1,775	$1,775
	2001[4]	$1,775	$1,775
Fifth	2001	$1,775	$1,775
	2000[5]	$1,775	$1,775

TABLE 2004-B

Table 2004-B summarizes the City SUV limits for tax years beginning in **2004** for SUVs built on **car chassis** placed in service in tax years beginning in **2000 through 2004**.

Tax Year of Use of SUV Beginning in 2004	SUV Placed in Service in Calendar Year	City SUV Limit for SUV that is Liberty Zone or Resurgence Zone Property	City SUV Limit on SUV that is not Liberty Zone or Resurgence Zone Property
First	2004	$10,610	$2,960
Second	2004	$4,800	$4,800
	2003	$4,900	$4,900
Third	2003	$2,950	$2,950
	2002	$2,950	$2,950
Fourth	2002	$1,775	$1,775
	2001	$1,775	$1,775
Fifth	2001	$1,775	$1,775
	2000	$1,775	$1,775

[1]The City SUV limits for vehicles placed into service during the calendar year 2004 are derived from Rev. Proc. 2004-20, 2004-13 I.R.B. 642, March 29, 2004.

[2]The City SUV limits for vehicles placed into service during calendar year 2003 are derived from Rev. Proc. 2003-75, 2003-2 C.B. 1018, November 10, 2003.

[3]The City SUV limits for vehicles placed into service during the calendar year 2002 are derived from Rev. Proc. 2002-14, 2002-1 CB 450.

[4]The City SUV limits for vehicles placed into service during the calendar year 2001 are derived from Rev. Proc. 2001-19, 2001-1 CB 732, February 26, 2001.

[5]The City SUV limits for vehicles placed into service during the calendar year 2000 are derived from Rev. Proc. 2000-18, 2000-1 CB 722, Table 1, February 28, 2000. For SUVs placed into service in year before 2000, see the 280F limits applicable for the calendar year in which the SUV was placed into service as provided by the IRS in the applicable Revenue Procedure.

TABLE 2005-A

Table 2005-A summarizes the City SUV limits for tax years beginning in **2005** applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2001 through 2005.**

Tax Year of Use of SUV Beginning in 2005	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2005
First	2005[6]	$3,260
Second	2005	$5,200
	2004	$5,300
Third	2004	$3,150
	2003	$3,250
Fourth	2003	$1,975
	2002	$1,775
Fifth	2002	$1,775
	2001	$1,775

TABLE 2005-B

Table 2005-B summarizes the City SUV limits for tax years beginning in **2005** applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2001 through 2005.**

Tax Year of Use of SUV Beginning in 2005	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2005
First	2005	$2,960
Second	2005	$4,700
	2004	$4,800
Third	2004	$2,850
	2003	$2,950
Fourth	2003	$1,775
	2002	$1,775
Fifth	2002	$1,775
	2001	$1,775

[6]The City SUV limits for vehicles placed into service during the calendar year 2005 are derived from Rev. Proc. 2005-13, 2005-12 I.R.B. 759, Table 2, March 21, 2005. For the years 2001 through 2004, the city SUV limits are derived from the same sources as noted in footnotes 1 through 5. For SUVs placed into service in the year 2000, use the amounts set forth for the fifth year in the Table 2004-A. For SUVs placed into service before 2000 see footnote 5.

TABLE 2006-A

Table 2006-A summarizes the City SUV limits for tax years beginning in **2006** for SUVs built on **truck chassis** placed in service in tax years beginning in **2002 through 2006.**

Tax Year of Use of SUV Beginning in 2006	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2006
First	2006[7]	$3,260
Second	2006	$5,200
	2005	$5,200
Third	2005	$3,150
	2004	$3,150
Fourth	2004	$1,875
	2003	$1,975
Fifth	2003	$1,975
	2002	$1,775

TABLE 2006-B

Table 2006-B summarizes the City SUV limits for tax years beginning in **2006** for SUVs built on **car chassis** placed in service in tax years beginning in **2002 through 2006.**

Tax Year of Use of SUV Beginning in 2006	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2006
First	2006	$2,960
Second	2006	$4,800
	2005	$4,700
Third	2005	$2,850
	2004	$2,850
Fourth	2004	$1,675
	2003	$1,775
Fifth	2003	$1,775
	2002	$1,775

[7]The City SUV limits for vehicles placed into service during the calendar year 2006 are derived from Rev. Proc. 2006-18, 2006-12 I.R.B. 645, Table 2, March 16, 2006. For the years 2002 through 2005, the city SUV limits are derived from the same sources as noted in footnotes 1 through 3 and footnote 6. For SUVs placed into service in the year 2001, use the amount set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2007-A

Table 2007-A summarizes the City SUV limits for tax years beginning in 2007 for SUVs built on **truck chassis** placed in service in tax years beginning in **2003 through 2007.**

Tax Year of Use of SUV Beginning in 2007	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2007
First	2007[8]	$3,260
Second	2007	$5,200
	2006	$5,200
Third	2006	$3,150
	2005	$3,150
Fourth	2005	$1,875
	2004	$1,875
Fifth	2004	$1,875
	2003	$1,975

TABLE 2007-B

Table 2007-B summarizes the City SUV limits for tax years beginning in 2007 for SUVs built on **car chassis** placed in service in tax years beginning in **2003 through 2007.**

Tax Year of Use of SUV Beginning in 2007	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2007
First	2007	$3,060
Second	2007	$4,900
	2006	$4,800
Third	2006	$2,850
	2005	$2,850
Fourth	2005	$1,675
	2004	$1,675
Fifth	2004	$1,675
	2003	$1,775

[8]The City limits for vehicles placed into service beginning the calendar year 2007 are derived from Rev. Proc. 2007-30, 2007-18 I.R.B. 1104, Table 2, April 13, 2007. For the years 2003 through 2006, the city SUV limits are derived from the same sources as noted in footnotes 1 through 2 and footnotes 6 through 7. For SUVs placed into service in the year 2002 use the amount set forth for the fifth year in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2008-A

The following Table 2008-A summarizes the City SUV limits for tax years beginning in 2008 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2004 through 2008.**[9]

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2008 is first year of use of SUV	2008	$11,160[10]	$3,160
Tax year beginning in 2008 is second year of use of SUV	2008	$5,100	$5,100
	2007	$5,200	$5,200
Tax year beginning in 2008 is third year of use of SUV	2007	$3,050	$3,050
	2006	$3,150	$3,150
Tax year beginning in 2008 is fourth year of use of SUV	2006	$1,875	$1,875
	2005	$1,875	$1,875
Tax year beginning in 2008 is fifth year of use of SUV	2005	$1,875	$1,875
	2004	$1,875	$1,875

TABLE 2008-B

The following Table 2008-B summarizes the City SUV limits for tax years beginning in 2008 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2004 through 2008.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2008 is first year of use of SUV	2008	$10,960	$2,960
Tax year beginning in 2008 is second year of use of SUV	2008	$4,800	$4,800
	2007	$4,900	$4,900
Tax year beginning in 2008 is third year of use of SUV	2007	$2,850	$2,850
	2006	$2,850	$2,850
Tax year beginning in 2008 is fourth year of use of SUV	2006	$1,775	$1,775
	2005	$1,675	$1,675
Tax year beginning in 2008 is fifth year of use of SUV	2005	$1,675	$1,675
	2004	$1,675	$1,675

[9] This chart does not function differently from the charts for previous years. Column 1 was changed for clarity only.

[10] The City limits for vehicles placed into service beginning the calendar year 2008 are derived from Rev Proc. 2008-22, 2008-12 IRB 658, March 4, 2008. For the years 2004 through 2007, the city SUV limits are derived from the same sources as noted in footnote 1 and footnotes 6 through 8. For SUVs placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or Table 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002 use the amount set forth for the fifth year in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2009-A

The following Table 2009-A summarizes the City SUV limits for tax years beginning in 2009 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2005 through 2009**.[11]

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2009 is first year of use of SUV	2009	$11,060[12]	$3,060
Tax year beginning in 2009 is second year of use of SUV	2009	$4,900	$4,900
	2008	$5,100	$5,100
Tax year beginning in 2009 is third year of use of SUV	2008	$3,050	$3,050
	2007	$3,050	$3,050
Tax year beginning in 2009 is fourth year of use of SUV	2007	$1,875	$1,875
	2006	$1,875	$1,875
Tax year beginning in 2009 is fifth year of use of SUV	2006	$1,875	$1,875
	2005	$1,875	$1,875

TABLE 2009-B

The following Table 2009-B summarizes the City SUV limits for tax years beginning in 2009 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2005 through 2009.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2009 is first year of use of SUV	2009	$10,960	$2,960
Tax year beginning in 2009 is second year of use of SUV	2009	$4,800	$4,800
	2008	$4,800	$4,800
Tax year beginning in 2009 is third year of use of SUV	2008	$2,850	$2,850
	2007	$2,850	$2,850
Tax year beginning in 2009 is fourth year of use of SUV	2007	$1,775	$1,775
	2006	$1,775	$1,775
Tax year beginning in 2009 is fifth year of use of SUV	2006	$1,775	$1,775
	2005	$1,675	$1,675

[11] See footnote 9.

[12] The City limits for vehicles placed into service beginning the calendar year 2009 are derived from Rev. Proc. 2009-24, 2009-17 IRB 885, April 9, 2009. For the years 2005 through 2008, the city SUV limits are derived from the same sources as noted in footnotes 6 through 8 and footnote 10. For SUVs placed into service in year 2004, use the amount set forth for the fifth year the in Table 2008-A or Table 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUVs placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or Table 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth for the fifth year in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2010-A

The following Table 2010-A summarizes the City SUV limits for tax years beginning in 2010 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2006 through 2010**.[13]

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2010 is first year of use of SUV	2010	$11,160[14]	$3,160
Tax year beginning in 2010 is second year of use of SUV	2010	$5,100	$5,100
	2009	$4,900	$4,900
Tax year beginning in 2010 is third year of use of SUV	2009	$2,950	$2,950
	2008	$3,050	$3,050
Tax year beginning in 2010 is fourth year of use of SUV	2008	$1,875	$1,875
	2007	$1,875	$1,875
Tax year beginning in 2010 is fifth year of use of SUV	2007	$1,875	$1,875
	2006	$1,875	$1,875

TABLE 2010-B

The following Table 2010-B summarizes the City SUV limits for tax years beginning in 2010 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2006 through 2010.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2010 is first year of use of SUV	2010	$11,060	$3,060
Tax year beginning in 2010 is second year of use of SUV	2010	$4,900	$4,900
	2009	$4,800	$4,800
Tax year beginning in 2010 is third year of use of SUV	2009	$2,850	$2,850
	2008	$2,850	$2,850
Tax year beginning in 2009 is fourth year of use of SUV	2008	$1,775	$1,775
	2007	$1,775	$1,775
Tax year beginning in 2009 is fifth year of use of SUV	2007	$1,775	$1,775
	2006	$1,775	$1,775

[13] See footnote 9.

[14] The city limits for vehicles placed into service beginning the calendar year 2010 are derived from Rev. Proc. 2010-18, 2010-9 IRB 427, February 16, 2010 and Rev. Proc. 2011-21, 2011-12 IRB, March 1, 2011. For the years 2006 through 2009, the city SUV limits are derived from the same sources noted in footnotes 7, 8, 10 and 12. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For SUVs placed into service in the year 2004 use the amount set forth for the fifth year in Table 2008-A or 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUV's placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2011-A

The following Table 2011-A summarizes the City SUV limits for tax years beginning in 2011 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2007 through 2011**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2011 is first year of use of SUV	2011	$11,260[15]	$3,260
Tax year beginning in 2011 is second year of use of SUV	2011	$5,200	$5,200
	2010	$5,100	$5,100
Tax year beginning in 2011 is third year of use of SUV	2010	$3,050	$3,050
	2009	$2,950	$2,950
Tax year beginning in 2011 is fourth year of use of SUV	2009	$1,775	$1,775
	2008	$1,875	$1,875
Tax year beginning in 2011 is fifth year of use of SUV	2008	$1,875	$1,875
	2007	$1,875	$1,875

TABLE 2011-B

The following Table 2011-B summarizes the City SUV limits for tax years beginning in 2011 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2007 through 2011.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2011 is first year of use of SUV	2011	$11,060	$3,060
Tax year beginning in 2011 is second year of use of SUV	2011	$4,900	$4,900
	2010	$4,900	$4,900
Tax year beginning in 2011 is third year of use of SUV	2010	$2,950	$2,950
	2009	$2,850	$2,850
Tax year beginning in 2011 is fourth year of use of SUV	2009	$1,775	$1,775
	2008	$1,775	$1,775
Tax year beginning in 2011 is fifth year of use of SUV	2008	$1,775	$1,775
	2007	$1,775	$1,775

[15] The city limits for vehicles placed into service beginning the calendar year 2011 are derived from Rev. Proc. 2011-21, 2011-12 IRB 560, March 1, 2011. For the years 2007 through 2010, the city SUV limits are derived from the same sources noted in footnotes 8, 10, 12 and 14. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For SUVs placed into service in the year 2004 use the amount set forth for the fifth year in Table 2008-A or 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUV's placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2012-A

The following Table 2012-A summarizes the City SUV limits for tax years beginning in 2012 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2008 through 2012**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2012 is first year of use of SUV	2012	$11,360[16]	$3,360
Tax year beginning in 2012 is second year of use of SUV	2012	$5,300	$5,300
	2011	$5,200	$5,200
Tax year beginning in 2012 is third year of use of SUV	2011	$3,150	$3,150
	2010	$3,050	$3,050
Tax year beginning in 2012 is fourth year of use of SUV	2010	$1,875	$1,875
	2009	$1,775	$1,775
Tax year beginning in 2012 is fifth year of use of SUV	2009	$1,775	$1,775
	2008	$1,875	$1,875

TABLE 2012-B

The following Table 2012-B summarizes the City SUV limits for tax years beginning in 2012 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2008 through 2012.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2012 is first year of use of SUV	2012	$11,160	$3,160
Tax year beginning in 2012 is second year of use of SUV	2012	$5,100	$5,100
	2011	$4,900	$4,900
Tax year beginning in 2012 is third year of use of SUV	2011	$2,950	$2,950
	2010	$2,950	$2,950
Tax year beginning in 2012 is fourth year of use of SUV	2010	$1,775	$1,775
	2009	$1,775	$1,775
Tax year beginning in 2012 is fifth year of use of SUV	2009	$1,775	$1,775
	2008	$1,775	$1,775

[16] The city limits for vehicles placed into service beginning the calendar year 2012 are derived from Rev. Proc. 2012-23, 2012-14 IRB 712, March 2, 2012. For the years 2008 through 2011, the city SUV limits are derived from the same sources noted in footnotes 10, 12, 14 and 15. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For SUVs placed into service in the year 2004 use the amount set forth for the fifth year in Table 2008-A or 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUV's placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2013-A

The following Table 2013-A summarizes the City SUV limits for tax years beginning in 2013 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2009 through 2013**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2013 is first year of use of SUV	2013	$11,360[17]	$3,360
Tax year beginning in 2013 is second year of use of SUV	2013	$5,400	$5,400
	2012	$5,300	$5,300
Tax year beginning in 2013 is third year of use of SUV	2012	$3,150	$3,150
	2011	$3,150	$3,150
Tax year beginning in 2013 is fourth year of use of SUV	2011	$1,875	$1,875
	2010	$1,875	$1,875
Tax year beginning in 2013 is fifth year of use of SUV	2010	$1,875	$1,875
	2009	$1,775	$1,775

TABLE 2013-B

The following Table 2013-B summarizes the City SUV limits for tax years beginning in 2013 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2009 through 2013.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2013 is first year of use of SUV	2013	$11,160	$3,160
Tax year beginning in 2013 is second year of use of SUV	2013	$5,100	$5,100
	2012	$5,100	$5,100
Tax year beginning in 2013 is third year of use of SUV	2012	$3,050	$3,050
	2011	$2,950	$2,950
Tax year beginning in 2013 is fourth year of use of SUV	2011	$1,775	$1,775
	2010	$1,775	$1,775
Tax year beginning in 2013 is fifth year of use of SUV	2010	$1,775	$1,775
	2009	$1,775	$1,775

[17] The city limits for vehicles placed into service beginning the calendar year 2013 are derived from Rev. Proc. 2013-21, 2013-12 IRB 660, February 25, 2013. For the years 2009 through 2012, the city SUV limits are derived from the same sources noted in footnotes 12, 14, 15 and 16. For SUVs placed in service in 2008, use the amount set forth in the fifth year in Table 2012-A or Table 2012-B (if built on a car chassis) from the source noted in footnote 10. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For SUVs placed into service in the year 2004 use the amount set forth for the fifth year in Table 2008-A or 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUV's placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2014-A

The following Table 2014-A summarizes the City SUV limits for tax years beginning in 2014 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2010 through 2014**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2014 is first year of use of SUV	2014	$11,460[18]	$3,460
Tax year beginning in 2014 is second year of use of SUV	2014	$5,500	$5,500
	2013	$5,400	$5,400
Tax year beginning in 2014 is third year of use of SUV	2013	$3,250	$3,250
	2012	$3,150	$3,150
Tax year beginning in 2014 is fourth year of use of SUV	2012	$1,875	$1,875
	2011	$1,875	$1,875
Tax year beginning in 2014 is fifth year of use of SUV	2011	$1,875	$1,875
	2010	$1,875	$1,875

TABLE 2014-B

The following Table 2014-B summarizes the City SUV limits for tax years beginning in 2014 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2010 through 2014.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2014 is first year of use of SUV	2014	$11,160	$3,160
Tax year beginning in 2014 is second year of use of SUV	2014	$5,100	$5,100
	2013	$5,100	$5,100
Tax year beginning in 2014 is third year of use of SUV	2013	$3,050	$3,050
	2012	$3,050	$3,050
Tax year beginning in 2014 is fourth year of use of SUV	2012	$1,875	$1,875
	2011	$1,775	$1,775
Tax year beginning in 2014 is fifth year of use of SUV	2011	$1,775	$1,775
	2010	$1,775	$1,775

[18] The city limits for vehicles placed into service beginning the calendar year 2014 are derived from Rev. Proc. 2014-21, 2014-11 IRB 641, February 25, 2014 as modified by Rev. Proc. 2015-19, 2015-8 IRB, February 6, 2015. For the years 2010 through 2013, the city SUV limits are derived from the same sources noted in footnotes 14 through 17. For SUVs placed in service in 2009, use the amount set forth in the fifth year in Table 2013-A or Table 2013-B (if built on a car chassis) from the source noted in footnote 12. For SUVs placed in service in 2008, use the amount set forth in the fifth year in Table 2012-A or Table 2012-B (if built on a car chassis) from the source noted in footnote 10. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For SUVs placed into service in the year 2004 use the amount set forth for the fifth year in Table 2008-A or 2008-B (if built on a car chassis) that is derived from the source noted in footnote 1. For SUV's placed into service in the year 2003, use the amount set forth for the fifth year in Table 2007-A or 2007-B (if built on a car chassis) that is derived from the source noted in footnote 2. For SUVs placed into service in the year 2002, use the amount set forth in Table 2006-A that is derived from the source noted in footnote 3. For SUVs placed into service in the year 2001, use the amounts set forth for the fifth year in Table 2005-A that is derived from the source noted in footnote 4. For SUVs placed into service in the year 2000, use the amount set forth for the fifth year in Table 2004-A that is derived from the source noted in footnote 5. For SUVs placed into service before 2000, see footnote 5.

TABLE 2015-A

The following Table 2015-A summarizes the City SUV limits for tax years beginning in 2015 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2011 through 2015**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2015 is first year of use of SUV	2015	$11,460[19]	$3,460
Tax year beginning in 2015 is second year of use of SUV	2015	$5,600	$5,600
	2014	$5,500	$5,500
Tax year beginning in 2015 is third year of use of SUV	2014	$3,350	$3,350
	2013	$3,250	$3,250
Tax year beginning in 2015 is fourth year of use of SUV	2013	$1,975	$1,975
	2012	$1,875	$1,875
Tax year beginning in 2015 is fifth year of use of SUV	2012	$1,875	$1,875
	2011	$1,875	$1,875

TABLE 2015-B

The following Table 2015-B summarizes the City SUV limits for tax years beginning in 2015 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2011 through 2015.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2015 is first year of use of SUV	2015	$11,160	$3,160
Tax year beginning in 2015 is second year of use of SUV	2015	$5,100	$5,100
	2014	$5,100	$5,100
Tax year beginning in 2015 is third year of use of SUV	2014	$3,050	$3,050
	2013	$3,050	$3,050
Tax year beginning in 2015 is fourth year of use of SUV	2013	$1,875	$1,875
	2012	$1,875	$1,875
Tax year beginning in 2015 is fifth year of use of SUV	2012	$1,875	$1,875
	2011	$1,775	$1,775

[19] The city limits for vehicles placed into service beginning the calendar year 2015 are derived from Rev. Proc. 2015-19, 2015-8 IRB 656, February 2, 2015 as modified by Rev. Proc. 2016-23, 2016-16 IRB, April 1, 2016. For the years 2011 through 2014, the city SUV limits are derived from the same sources noted in footnotes 15 through 18. For SUVs placed in service in 2010, use the amount set forth in the fifth year in Table 2014-A or Table 2014-B (if built on a car chassis) from the source noted in footnote 14. For SUVs placed in service in 2009, use the amount set forth in the fifth year in Table 2013-A or Table 2013-B (if built on a car chassis) from the source noted in footnote 12. For SUVs placed in service in 2008, use the amount set forth in the fifth year in Table 2012-A or Table 2012-B (if built on a car chassis) from the source noted in footnote 10. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For the amounts to be used for SUVs placed into service for years prior to 2005, consult footnote 18.

TABLE 2016-A

The following Table 2016-A summarizes the City SUV limits for tax years beginning in 2016 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2012 through 2016**.

	SUV Placed in Service in Calendar Year	**City SUV Limit on SUV for which Bonus Depreciation Is Allowed**	**City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed**
Tax year beginning in 2016 is first year of use of SUV	2016	$11,560[20]	$3,560
Tax year beginning in 2016 is second year of use of SUV	2016	$5,700	$5,700
	2015	$5,600	$5,600
Tax year beginning in 2016 is third year of use of SUV	2015	$3,350	$3,350
	2014	$3,350	$3,250
Tax year beginning in 2016 is fourth year of use of SUV	2014	$1,975	$1,975
	2013	$1,975	$1,975
Tax year beginning in 2016 is fifth year of use of SUV	2013	$1,975	$1,975
	2012	$1,875	$1,875

TABLE 2016-B

The following Table 2016-B summarizes the City SUV limits for tax years beginning in 2016 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2012 through 2016.**

	SUV Placed in Service in Calendar Year	**City SUV Limit on SUV for which Bonus Depreciation Is Allowed**	**City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed**
Tax year beginning in 2016 is first year of use of SUV	2016	$11,160	$3,160
Tax year beginning in 2016 is second year of use of SUV	2016	$5,100	$5,100
	2015	$5,100	$5,100
Tax year beginning in 2016 is third year of use of SUV	2015	$3,050	$3,050
	2014	$3,050	$3,050
Tax year beginning in 2016 is fourth year of use of SUV	2014	$1,875	$1,875
	2013	$1,875	$1,875
Tax year beginning in 2016 is fifth year of use of SUV	2013	$1,875	$1,875
	2012	$1,875	$1,875

[20] The City limits for vehicles placed into service in calendar year 2016 and for vehicles placed into service during 2015 for which bonus depreciation was allowed are derived from Rev. Proc. 2016-23, 2016-16 IRB, April 1, 2016. For other vehicles placed into service in 2015, the city limits are derived from Rev. Proc. 2015-19, 2015-8 IRB 656, February 2, 2015. For the years 2011 through 2014, the city SUV limits are derived from the same sources noted in footnotes 15 through 18. For SUVs placed in service in 2010, use the amount set forth in the fifth year in Table 2014-A or Table 2014-B (if built on a car chassis) from the source noted in footnote 14. For SUVs placed in service in 2009, use the amount set forth in the fifth year in Table 2013-A or Table 2013-B (if built on a car chassis) from the source noted in footnote 12. For SUVs placed in service in 2008, use the amount set forth in the fifth year in Table 2012-A or Table 2012-B (if built on a car chassis) from the source noted in footnote 10. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For the amounts to be used for SUVs placed into service for years prior to 2005, consult footnote 18.

TABLE 2017-A

The following Table 2017-A summarizes the City SUV limits for tax years beginning in 2017 applicable to SUVs built on **truck chassis** placed in service in tax years beginning in **2013 through 2017**.

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2017 is first year of use of SUV	2017	$11,560[21]	$3,560
Tax year beginning in 2017 is second year of use of SUV	2017	$5,700	$5,700
	2016	$5,700	$5,700
Tax year beginning in 2017 is third year of use of SUV	2016	$3,350	$3,350
	2015	$3,350	$3,350
Tax year beginning in 2017 is fourth year of use of SUV	2015	$1,975	$1,975
	2014	$1,975	$1,975
Tax year beginning in 2017 is fifth year of use of SUV	2014	$1,975	$1,975
	2013	$1,975	$1,975

TABLE 2017-B

The following Table 2017-B summarizes the City SUV limits for tax years beginning in 2017 applicable to SUVs built on **car chassis** placed in service in tax years beginning in **2013 through 2017.**

	SUV Placed in Service in Calendar Year	City SUV Limit on SUV for which Bonus Depreciation Is Allowed	City SUV Limit on SUV for which Bonus Depreciation Is Not Allowed
Tax year beginning in 2017 is first year of use of SUV	2017	$11,160	$3,160
Tax year beginning in 2017 is second year of use of SUV	2017	$5,100	$5,100
	2016	$5,100	$5,100
Tax year beginning in 2017 is third year of use of SUV	2016	$3,050	$3,050
	2015	$3,050	$3,050
Tax year beginning in 2017 is fourth year of use of SUV	2015	$1,875	$1,875
	2014	$1,875	$1,875
Tax year beginning in 2017 is fifth year of use of SUV	2014	$1,875	$1,875
	2013	$1,875	$1,875

[21] The City limits for vehicles placed into service in calendar 2017 are derived from Rev. Proc. 2017-29, 2017-14 IRB 1065, March 24, 2017. The City limits for vehicles placed into service in calendar year 2016 are derived from Rev. Proc. 2016-23, 2016-16 IRB 581, April 1, 2016. For vehicles placed into service in 2015, the city limits are derived from Rev. Proc. 2015-19, 2015-8 IRB 656, February 2, 2015. For the years 2011 through 2014, the city SUV limits are derived from the same sources noted in footnotes 15 through 18. For SUVs placed in service in 2010, use the amount set forth in the fifth year in Table 2014-A or Table 2014-B (if built on a car chassis) from the source noted in footnote 14. For SUVs placed in service in 2009, use the amount set forth in the fifth year in Table 2013-A or Table 2013-B (if built on a car chassis) from the source noted in footnote 12. For SUVs placed in service in 2008, use the amount set forth in the fifth year in Table 2012-A or Table 2012-B (if built on a car chassis) from the source noted in footnote 10. For SUVs placed in service in 2007, use the amount set forth in the fifth year in Table 2011-A or Table 2011-B (if built on a car chassis) that is derived from the source noted in footnote 8. For SUVs placed in service in year 2006, use the amount set forth for the fifth year in Table 2010-A or Table 2010-B (if built on a car chassis) that is derived from the source noted in footnote 7. For SUVs placed in service in year 2005, use the amount set forth for the fifth year in Table 2009-A or Table 2009-B (if built on a car chassis) that is derived from the source noted in footnote 6. For the amounts to be used for SUVs placed into service for years prior to 2005, consult footnote 18.