

**Total Practice – Research Center**

**Luxury Vehicle Cost Recovery Limits**

<b>HISTORICAL (NON-ELECTRIC) LUXURY AUTO LIMITS <sup>(1)</sup></b>					
Date-In-Service	Notes	Year 1 <sup>(2)</sup>	Year 2	Year 3	Thereafter
1997		3,160	5,000	3,050	1,775
1998		3,160	5,000	2,950	1,775
1999		3,060	5,000	2,950	1,775
2000		3,060	4,900	2,950	1,775
2001	(1/1 – 9/10, or Elect Out)	3,060	4,900	2,950	1,775
	(9/11 – 12/31)	7,660 <sup>(3)</sup>	4,900	2,950	1,775
2002	Elect out of bonus	3,060	4,900	2,950	1,775
	30% Bonus	7,660 <sup>(3)</sup>	4,900	2,950	1,775
2003	Elect out of bonus	3,060	4,900	2,950	1,775
	Elect 30% Bonus	7,660 <sup>(3)</sup>	4,900	2,950	1,775
	50% Bonus	10,710 <sup>(4)</sup>	4,900	2,950	1,775
2004	Elect out of bonus	2,960	4,800	2,850	1,675
	30% or 50% bonus	10,610 <sup>(5)</sup>	4,800 <sup>(5)</sup>	2,850 <sup>(5)</sup>	1,675 <sup>(5)</sup>
2005 <sup>(5)</sup>	Bonus expired 12/31/04	2,960	4,700	2,850	1,675
2006 <sup>(6)</sup>		2,960	4,800	2,850	1,775
2007 <sup>(7)</sup>		3,060	4,900	2,850	1,775
2008 <sup>(7)</sup>	Elect out of bonus	2,960	4,800	2,850	1,775
	50% Bonus	10,960	4,800	2,850	1,775
2009 <sup>(8)</sup>	Elect out of bonus	2,960	4,800	2,850	1,775
	Bonus	10,960	4,800	2,850	1,775
2010 <sup>(9)</sup>	Elect out of bonus	3,060	4,900	2,950	1,775
	Bonus	11,060	4,900	2,950	1,775
2011 <sup>(7)</sup>	Elect out of bonus	3,060	4,900	2,950	1,775
	Bonus	11,060	4,900	2,950	1,775
2012 <sup>(10)</sup>	Elect out of bonus	3,160	5,100	3,050	1,875
	Bonus	\$11,160	5,100	3,050	1,875
2013 <sup>(7)</sup>	Elect out of bonus	3,160	5,100	3,050	1,875
	Bonus	\$11,160	5,100	3,050	1,875
2014 <sup>(11)</sup>	Elect out of bonus	3,160	5,100	3,050	1,875
	Bonus	\$11,160	5,100	3,050	1,875
2015 <sup>(12)</sup>	Elect out of bonus	3,160	5,100	3,050	1,875
	Bonus	\$11,160	5,100	3,050	1,875
2016 <sup>(13)</sup>	Elect out of bonus	3,160	5,100	3,050	1,875
	Bonus	\$11,160	5,100	3,050	1,875
2017	Elect out of bonus				
	Bonus				

Values not shown were not available at publication date

- (1) All limits are based on 100% of business use. If the luxury auto is used less than 100% for business, prorate limit.
- (2) First-year cost recovery limit applies to the combined ACRS/MACRS and Section 179.
- (3) Includes 30% Bonus Depreciation
- (4) Includes 50% Bonus Depreciation (amount is increased to \$11,010 for qualified trucks and vans)
- (5) For qualified trucks and vans, increase Year 1 by \$300, Year 2 by \$500, Year 3 by \$300 and other years by \$200.
- (6) For qualified trucks and vans, increase Years 1 and 3 by \$300, Year 2 by \$400 and other years by \$100.
- (7) For qualified trucks and vans, increase Years 1 and 3 by \$200, Year 2 by \$300 and all other years by \$100.
- (8) For qualified trucks and vans, increase Years 1 through 3 by \$100
- (9) For qualified trucks and vans, increase Years 1 and 3 by \$100, Year 2 by \$200, and all other years by \$100
- (10) For qualified trucks and vans, increase Years 1 and 2 by \$200, and Year 3 by \$100
- (11) For qualified trucks and vans, increase Years 1 and 3 by \$300, Year 2 by \$400, and other years by \$100.
- (12) For qualified trucks and vans, increase Years 1 and 3 by \$300, Year 2 by \$500, and other years by \$100.
- (13) For qualified trucks and vans, increase Years 1 by \$400, Year 2 by \$600, Year 3 by \$300 and other years by \$200.