

Following are vehicle classifications for tax purposes. All listed property requires a mileage log and deductions are limited to business use. Business use less than 50% in any year results in special treatment. Personal use of corporate vehicles requires an allocation to compensation on the W-2 of the employee that has personal use.

Passenger Automobile (Auto)

Four wheeled vehicles made primarily for use on public roads and rated at less than 6,000 lbs GVW

Passenger automobiles, other than trucks and vans, with **unloaded** GVW less than 6,000 lbs.

Light trucks and vans, including minivans and SUVs built on a truck chassis, with **loaded** GVW less than 6,000 lbs.

Other Transportation Property

For Hire - Property used to transport persons or property for pay

Heavy - Vehicles rated at more than 6,000 lbs GVW

Other - Other vehicles which are not classified as Passenger Automobiles

Qualified Non-Personal Use Vehicle (QNPUV) - Specially modified truck or van not likely to be used more than a minimal amount for personal purposes

1 Permanently modified truck:

- a. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has hydraulic lift gate.
- b. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has permanent tanks or drums.
- c. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has permanent side boards or panels that materially raise the level of the sides of the truck bed.
- d. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has other heavy equipment installed (electric generator, welder, boom, crane).
- e. Permanently affixed decals/special painting displaying advertising associated with your trade, business, or function AND used for particular type of load in connection with a construction, manufacturing, processing, farming, mining, drilling, timbering, or other similar operation, and has been specially designed or modified for such use.

2 Permanently modified van:

- a. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has permanent shelving that fills most of the cargo area.
- b. Clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has open cargo area that always carries merchandise, material or equipment used in your trade/business.

Excepted Vehicles

Vehicles, by nature of their design or use, that are unlikely to be used for personal purposes and specifically excepted by the tax code (all listed below).

Clearly marked police & fire vehicles, and unmarked vehicles used by law enforcement officers

Ambulances & hearses

Cargo hauler >14,000 lbs loaded gross vehicle weight

Bucket trucks, cement mixers, dump trucks

Garbage trucks, flatbed trucks, refrigerated trucks

Combines, cranes, derricks, forklifts

Delivery trucks w/ seat only for driver + folding jump seat

Qualified moving vans, specialized utility repair trucks

School buses

Other passenger buses w/ a capacity of 20+ passengers

Tractors & other special purpose farm vehicles

Select the category your vehicle falls into by entering a check mark next to your vehicle type in the chart on the following page. For QNPUV modified trucks and vans, also enter the classification from the list above (i.e. 1.a. for a permanently modified truck that is clearly marked with permanently affixed decals, special painting, or other advertisement for your business AND has hydraulic lift gate.)

✓	Vehicle	Type	Listed Property	Track Mileage	Subject to S280F limit	1st year limit (incl bonus/S179)	S179	Bonus Depreciation
	Any vehicle with less than 50% business use	Auto	Yes	Yes	Yes	Straight Line Only	Not available	Not available
	Car < 6,000 Unloaded GVW	Auto	Yes	Yes	Yes	20,200	Subject to cap	Subject to cap
	Van < 6,000 Loaded GVW	Auto	Yes	Yes	Yes	20,200	Subject to cap	Subject to cap
	Truck < 6,000 Loaded GVW	Auto	Yes	Yes	Yes	20,200	Subject to cap	Subject to cap
	SUV < 6,000 Loaded GVW	Auto	Yes	Yes	Yes	20,200	Subject to cap	Subject to cap
	Permanently modified passenger auto	Auto	Yes	Yes	Yes	20,200	Subject to cap	Subject to cap
	Taxi/limousine/town car/Uber (any weight)	For Hire	Yes	Yes	No	No limit	31,300	Unlimited
	Truck > 6,000 Loaded GVW < 6 ft bed (unmodified)	Heavy	Yes	Yes	No	No limit	31,300	Unlimited
	SUV > 6,000 Loaded GVW (unmodified)	Heavy	Yes	Yes	No	No limit	31,300	Unlimited
	Van > 6,000 Loaded GVW (unmodified)	Heavy	Yes	Yes	No	No limit	31,300	Unlimited
	Delivery truck (unmodified)	Heavy	Yes	Yes	No	No limit	31,300	Unlimited
	Motorcycles/mopeds	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Buses < 20 passenger capacity	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Airplanes	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	ATVs/UTVs/golf carts	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Vehicles designed to seat 10+ behind the driver	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Enclosed driver compartment & load carrying device, no seating behind driver, >30 inches in front of wdsld	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Truck > 6,000 Loaded GVW > 6 ft bed (unmodified)	Other	Yes	Yes	No	No limit	Unlimited	Unlimited
	Permanently modified truck <i>enter code 1.</i>	QNPUV	No	No	No	No limit	Unlimited	Unlimited
	Permanently modified van <i>enter code 2.</i>	QNPUV	No	No	No	No limit	Unlimited	Unlimited
	Any vehicle with weight rating > 14,000 lbs	QNPUV	No	No	No	No limit	Unlimited	Unlimited
	Clearly marked police & fire vehicles	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Unmarked vehicles used by law enforcement officers	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Ambulances & hearses used for designated purpose	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Cargo hauler >14,000 lbs loaded GVW	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Bucket trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Cement mixers	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Dump trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Flatbed trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Garbage trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Refrigerated trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Combines	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Cranes and derricks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Forklifts	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Delivery trucks (driver seat + folding jump seat)	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Qualified moving vans	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Specialized utility repair trucks	Excepted	No	No	No	No limit	Unlimited	Unlimited
	School buses	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Other passenger buses (capacity 20+ passengers)	Excepted	No	No	No	No limit	Unlimited	Unlimited
	Tractors & other special purpose farm vehicles	Excepted	No	No	No	No limit	Unlimited	Unlimited

Depreciation Guidelines for Automobiles

Listed property (Form 4562, Part V)

Passenger auto
< 6,000 lbs. (unloaded gross vehicle weight)

Cars

Trucks & vans

Any other property used for transportation

Excepted vehicles (Form 4562, Part III)

> 50% use

< 50% use

> 50% use

< 50% use

S179
bonus depr
Macrs depr

straight-line
over ADS
recovery
period

S179
bonus depr
Macrs depr

straight-line
over ADS
recovery
period

Total S179, special depr, other depr
subject to limits below, multiplied
by % business use

Total S179, special depr, other depr
subject to limits below, multiplied
by % business use

Qualified non-personal use vehicle (QNPUV)

(trucks and vans that have been modified so that
they are not likely to be used more than a minimal
amount for personal use - painting vehicle with co
name/advertising, installing permanent shelving, etc.)

Vehicles > 6,000 (max loaded weight rating)

Vehicles used to transport people or property
for pay or hire

S179 up to 2,500,000 in 2025 for QNPUV
limited to 31,300 for heavy vehicle (6,000+)
limited to 31,300 "for hire" vehicle
Bonus depreciation @ 100%
Macrs depr over 5 yrs on remaining basis

Clearly marked police & fire vehicles
Unmarked vehicles used by law enforcement officers
Ambulances & hearses
Cargo hauler >14,000 lbs loaded gross vehicle weight
Bucket trucks, cement mixers, dump trucks
Garbage trucks, flatbed trucks, refrigerated trucks
Combines, cranes, derricks, forklifts
Delivery trucks w/ seat only for driver + folding jump seat
Qualified moving vans, specialized utility repair trucks
School buses
Other passenger buses w/ a capacity of 20+ passengers
Tractors & other special purpose farm vehicles

S179 up to 2,500,000 in 2025 ***

Bonus depreciation @ 100%

Macrs depr depending on class on remaining basis

1st year 20,200
(2025 limits)

1st year 20,200
(2025 limits)