

**New York City SUV Limitation Schedule**  
(See Finance Memorandum 06-1)

**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 <sup>1</sup>	\$10,910	\$3,260
Second	2004	\$5,300	\$5,300
	2003 <sup>2</sup>	\$5,400	\$5,400
Third	2003	\$3,250	\$3,250
	2002	\$2,950	\$2,950
Fourth	2002 <sup>3</sup>	\$1,775	\$1,775
	2001 <sup>4</sup>	\$1,775	\$1,775
Fifth	2001	\$1,775	\$1,775
	2000 <sup>5</sup>	\$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

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>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.

<sup>4</sup>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.

<sup>5</sup>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 2004	SUV Placed in Service in Calendar Year	City SUV Limit on SUV For 2005
First	2005 <sup>6</sup>	\$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

<sup>6</sup>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 <sup>7</sup>	\$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 2004	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

<sup>7</sup>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.