Form 4562 worksheet

Federal · Tax year 2026 · The five assets on the depreciation schedule · Figures for entry into Form 4562 (2026), Parts I to IV

Part and line	Description	Assets	Basis	Amount
Part I. Election to expense certain property under section 179				
Line 1	Maximum amount, tax years beginning in 2026 (Rev. Proc. 2025-32)			2,560,000.00
Line 2	Total cost of section 179 property placed in service	10688	41,200.00	
Line 3	Threshold cost before reduction (Rev. Proc. 2025-32)			4,090,000.00
Line 6	Elected cost of section 179 property	none		0.00
Line 12	Section 179 expense deduction			0.00
Part II. Special depreciation allowance and other depreciation				
Line 14	Special depreciation allowance, qualified property acquired after 19 January 2025, 100%	10688 Server cluster, in service 03/2026	41,200.00	41,200.00
Part III. MACRS depreciation				
Line 17	MACRS deductions for assets placed in service in tax years beginning before 2026	10412, 10577, 10603 (GDS, 200DB, half-year)	231,700.00	35,807.52
Line 17	Nonresidential real property placed in service before 2026, 39-year straight line, mid-month	10120	312,000.00	7,999.68
Line 19b to 19i	Assets placed in service in 2026 with basis remaining after the special allowance	none (10688 fully recovered on line 14)	0.00	0.00
Part IV. Summary				
Line 22	Total: lines 12, 14, 17 and 19, carried to the return	5 assets	584,900.00	85,007.20

Line 22 equals the 2026 depreciation column of the depreciation schedule (85,007.20). Part V (listed property) is not shown because the sample contains no listed property. Line references follow the 2025 form; the 2026 form is checked when the IRS releases it. A worksheet, not the form: figures are entered into or imported by the return.