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## **Chief Counsel Advice Memorandum 201138046**

Rev Proc. 2004-20. Truck chassis / auto chassis.

From: [TEXT REDACTED]

Sent: Wednesday, September 07, 2011 2:09:42 PM

To: [TEXT REDACTED]

Cc:

Hi [TEXT REDACTED] -

Based on our discussion, the taxpayer's [TEXT REDACTED] SUV is not a passenger automobile (as defined in section 280F(d)(5)) based on its gross vehicle rating of [TEXT REDACTED], and therefore is not subject to the depreciation limits under section 280F(a) and Rev. Proc. 2004-20. This weight rating and the manufacturer's classification as a car, truck, or van are the controlling factors, not the type of chassis.

[TEXT REDACTED]