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A Quarterly Update of LIFO - News, Views and Ideas

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# LIFO LOOKOUT

March 2003

## LIFO UPDATE

If you had called me personally to ask "What's happening lately with LIFO that I need to know about?" ... Here's what I'd say:

### #1. INDEX OF LOOKOUT ARTICLES THROUGH DECEMBER 31, 2002 IS NOW AVAILABLE.

We have updated and expanded our previous index of all articles appearing in the *LIFO Lookout* from our first issue, over 12 years ago (March, 1991) through December, 2002.

You can see and print the entire *Index of Articles* on our web site, [www.defilips.com](http://www.defilips.com). A limited number of printed copies is available upon request.

### #2. PROPOSAL FOR SEPARATE POOL TREATMENT FOR "Crossover" VEHICLES.

We recently submitted our thoughts to the IRS on the advisability of creating a third pool for LIFO purposes for crossover vehicles for dealers using the Alternative LIFO Methods for new and/or for used vehicles. See pages 3-5 for the details.

### #3. IRS ISSUES SAFE HARBOR ALTERNATIVE VALUATION METHOD FOR CORE INVENTORIES.

For several years, we have followed *Consolidated Manufacturing, Inc.* through the Tax Court and the Appeals Court as it unsuccessfully tried to save its LIFO election. In a related development, the IRS recently issued Revenue Procedure 2003-20. This provides a safe harbor method for core inventory valuations for those who are using the lower-of-cost-or-market inventory valuation method.

However, this method will not apply to taxpayers who are currently valuing their inventories of cores at LIFO cost unless they concurrently make certain other changes in their accounting methods. Revenue Procedure 2003-20 is summarized on pages 6-7.

### #4. IRS CLARIFIES APPLICATION OF CONFORMITY REQUIREMENT TO CONSOLIDATED GROUP MEMBERS.

Every year, we remind our readers of the importance of complying with the various financial statement LIFO conformity requirements in issuing their year-end reports. These

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requirements increase when a parent corporation is issuing financial statements that include the members of its consolidated parent-subsidiary group.

If subsidiaries use the LIFO method, then their parent also must use LIFO on the financial statements.

The IRS was recently asked whether these requirements should be applied to a consolidated group of corporations at the individual group member level ... or should it be applied to the group as a whole?

Letter Ruling 200239032 involved this fact pattern: A parent corporation has 4 subsidiaries ... 3 of the subsidiaries use LIFO for valuing their inventories, the 4<sup>th</sup> subsidiary previously used LIFO but has changed from LIFO to FIFO ... the parent corporation maintains no inventories of its own, and reports the inventory of its affiliated corporations in its consolidate financial statements under the LIFO method. In its consolidated financial statements for the current year, the parent corporation proposes to use the FIFO method of accounting for the inventory of the subsidiary that went off of LIFO during the year.

The IRS said this financial statement treatment would not be in violation of the LIFO conformity requirement(s).

see LIFO UPDATE, page 2

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A Quarterly Update of LIFO - News, Views and Ideas

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The Service supported its reasoning by analyzing Revenue Ruling 88-69. In this Revenue Ruling, the Service had held that Section 472(g) does not require a taxpayer using the LIFO method for tax purposes to report the inventory of its subsidiary under the LIFO method in consolidated financial statements *if the subsidiary uses a non-LIFO inventory method* for Federal income tax purposes.

In Letter Ruling 200239032, the Service held that as long as the fourth subsidiary was reporting its inventory using a non-LIFO method (i.e., it was using the FIFO method), the parent corporation's reporting of that subsidiary's inventory under the FIFO method as part of its (i.e., the parent's) consolidated financial statements will not violate the conformity requirements of Section 472(g).

Thus, the holding in this Letter Ruling was that when a subsidiary changes from the LIFO inventory method to another method, the computation and reporting of that subsidiary's income using the FIFO method in the parent's consolidated financial statements will not violate the conformity requirements of Sections 472(e) and 472(g).

The holding in this Letter Ruling might apply in many common situations. Many auto dealers, for various reasons, may decide to terminate the LIFO election(s) of a group member ... perhaps it's the used vehicle LIFO election that is being terminated. Sometimes, not all of the members of a consolidated group using LIFO terminate their LIFO elections at the same time ... for a variety of reasons, some members will stay on LIFO, while others go off.

The holding in LTR 200239032 indicates that whatever method the subsidiary is using to value its inventory should be used by the parent in reporting on that subsidiary's inventory in the overall consolidated financial statements that are being issued.

#### **#5. LOOK FOR PENALTIES WHEN C CORPS CONVERT TO S, BUT FAIL TO MAKE THEIR LIFO RECAPTURE INSTALLMENT PAYMENTS.**

A C corporation that uses LIFO to value its inventory and elects S corporation status is required to include a *LIFO recapture amount* in gross income for the last C corp. taxable year before its S election becomes effective. Numerous articles on this have appeared in the *LIFO Lookout* over the years (see our Index mentioned in Update #1). Specifically, Revenue Procedure 94-61 provides guidance on the transition computations. See *LIFO Lookout*, September 1994, page 12-15 for more details.

In essence, Section 1363(d) provides that the *LIFO recapture amount* is the excess of the inventory valued at FIFO over the inventory valued at LIFO as

of the close of the taxable year prior to the year in which the S election becomes effective.

This Section also requires the payment of the additional tax that is attributable to the inclusion of the *LIFO recapture amount* in gross income in four equal installments. The first installment payment must be made on or before the due date of the electing corporation's last income tax return as a C corporation. In effect, the amount of this first payment is computed and shown on the last Form 1120 filed by the corporation as a regular C corporation.

The additional installment amounts must be paid on or before the due date of the corporation's return for each of the 3 succeeding taxable years. These installments are reflected on the Forms 1120-S filed each year. No interest is payable with regard to any of the installment payments that are paid on or before their respective due dates. These due dates are determined without regard to extensions.

#### ***What happens when a C Corp (or, more likely, its CPA) overlooks this requirement?***

IRS Notice 2003-4 (2003-3 I.R.B. 294) provides that a C corporation using LIFO that elects S status, but fails to include a *LIFO recapture amount* in gross income for the last taxable year before its S election becomes effective, *may be* liable for a 20% accuracy-related penalty pursuant to Section 6662.

The Notice states that the corporation also *may be* liable for a failure to pay penalty under Section 6651. Under these circumstances, the corporation is also liable for interest under Section 6601. However, under Section 1363(d)(2)(C), no interest is payable with regard to a LIFO recapture installment payment that is paid by its due date.

At least there's one break: The Notice says that the failure to pay, or the late payment of, a LIFO recapture installment payment does not accelerate any remaining unpaid installments or cause them to become due immediately.

#### **#6. NEW ITEMS FOR DECEMBER 31, 2002 YEAR-END LIFO COMPUTATIONS ... 2000-2001-2002 COMPARATIVE LISTS.**

We are pleased to continue a regular *LIFO Lookout* annual feature...the presentation of our "new items" list for new item categories under the Alternative LIFO Method for New Vehicles. Along with the current year list, we have also included our own new item determinations for the previous two years. This will give you an idea of the extent of the changes *by make and by model* over the three-year period ending December 31, 2002. See pages 8-27. \*



## Crossover Vehicles

VEHICLES SUGGESTED FOR SEPARATE LIFO POOL TREATMENT\*

Third  
LIFO  
Pool?

<u>Manufacturer</u>	<u>Model</u>	<u>Comments re: Car-Minivan Platform</u>
Acura	MDX	Honda Odyssey (van)
BMW	X5	Passenger car platform with uni-body design
Buick	Rendezvous	GM minivan platform
Chrysler	PT Cruiser	Loosely based on Dodge Neon (car)
Ford	Escape	All new uni-body platform
Honda	CR-V	Civic (car)
Honda	Element	Odyssey (van)
Honda	Pilot	Shares components with Acura MDX / Honda Odyssey
Hyundai	Santa Fe	Sonata (car)
Infiniti	FX 45	Nissan's new FM platform: same as that used in Nissan's Z and Infiniti's G35 cars
Land Rover	Freelander	Uni-body platform
Lexus	RX 300	Toyota Camry (car)
Mazda	Tribute	Same as Ford Escape; all new uni-body platform
Mitsubishi	Outlander	Lancer (car)
Nissan	Murano	Altima (car)
Pontiac	Aztec	GM minivan platform
Pontiac	Vibe	Toyota Corolla (car)
Porsche	Cayenne	Same as VW Touareg; new platform combining those used on several car models
Saturn	Vue	GM small car platform
Subaru	Forrester	Impreza (car)
Subaru	Baja (car w/pick-up bed)	Outback which is based on Legacy (car)
Toyota	Highlander	Camry (car)
Toyota	Rav 4	Corolla (car)
Toyota	Matrix	Corolla (car)
VW	Touareg ('04 model)	Same as Porsche Cayenne
Volvo	XC 90	Volvo's large car platform

\* Attachment to Letter dated 4/17/03 to Ms. Terri S. Harris, Motor Vehicle Technical Advisor  
Re: Advisability of a Separate Pool for Crossover Vehicles for New & Used Vehicle LIFO Computations





# Willard J. De Filipps, CPA, P.C.

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April 17, 2003

Ms. Terri S. Harris  
Motor Vehicle Technical Advisor  
Internal Revenue Service  
678 Front Street NW, Suite 200  
Grand Rapids, MI 49504-5335

***Re: Automobile Dealer LIFO Computations New & Used Vehicles  
Advisability of a Separate Pool for Crossover Vehicles***

Dear Terri:

During our conversation on last month, I had suggested that the IRS consider the possibility of permitting or requiring a separate LIFO pool for crossover vehicles. This suggested treatment would apply to both the Alternative LIFO Method for *New* Vehicles and to the Alternative LIFO Method for *Used* Vehicles. These vehicles have been gaining in popularity with manufacturers, dealers and, most significantly, the buying public.

Typically, crossover vehicles are built on car frames to give them the more refined feel of an automobile. In addition to the auto chassis, crossovers usually borrow the engine and suspension from a car. They are designed to blend the ride and handling of cars with the cargo carrying capacity and people/creature comforts of SUVs. To achieve these results, the floor, frame and upper body are designed as a single unit, usually resulting in a lighter vehicle with a lower center of gravity and, some claim, greater resistance to rollover potential in accident situations. Finally, these vehicles are usually more fuel efficient than larger SUVs.

From larger, truck-based vehicles, crossover vehicles usually borrow a third row of seats and power lift gates at the rear.

The principal reason for suggesting the introduction a separate pool for crossover vehicles for LIFO purposes is that this suggested pooling arrangement (one pool for automobiles, one pool for crossover vehicles and one pool for light-duty trucks) will *more clearly reflect income* than the present two-pool arrangement.

Both Sections 471 and 472 provide that the most important consideration is establishing a clear reflection of income. As the Tax Court said in *Hamilton Industries, Inc.* (citing *Wendle Ford Sales, Inc.* and *Amity Leather Products, Co.*), ...

"Accordingly, the proper grouping of goods into pools and items is central to the operation of the dollar-value method. ... In order to produce a clear reflection of income, the goods contained in a taxpayer's pool and item categories must have similar characteristics, as determined under the standards applicable to each ... A system which groups like goods together and separates dissimilar goods permits cost increases attributable to inflation to be isolated and accurately measured. ... The more homogenous that each category can be made, the better it will screen out cost increases caused by noninflationary factors, thus producing a clearer reflection of income than would be possible with categories containing heterogeneous agglomerations of goods." (Citations omitted)

(Continued)

Ms. Terri S. Harris  
Motor Vehicle Technical Advisor  
Internal Revenue Service

April 17, 2003  
Page 2 of 2

***Re: Automobile Dealer LIFO Computations New & Used Vehicles  
Advisability of a Separate Pool for Crossover Vehicles***

As crossover vehicles increase in their "blended characteristics," the *new item* tests under the safe harbor LIFO methods for new and for used vehicles will become further out of date. A better way to address this major change in vehicle characteristics is by the creation of a separate, third pool for LIFO computation purposes for these crossover vehicles.

The proposed pooling arrangement will not upset or change any of the mechanical computations otherwise required by Revenue Procedure 97-36 (the Alternative LIFO Method for New Vehicles) or by Revenue Procedure 2001-23 (the Alternative LIFO Method for Used Vehicles).

If this proposed change were to be implemented, I would suggest that

1. The cut-off method be used so that no recomputations of prior year LIFO calculations are required. Accordingly, no Section 481(a) adjustment would be required.
2. As of the beginning of the year-of-change (i.e., as of the end of the last year preceding the year of change), the cost of any crossover vehicles and the corresponding LIFO reserve attributable to any of those crossover vehicles would be transferred to the newly created crossover pool in accordance with the principles set forth in Regulation 1.472-8(g).
3. This change in pool composition would not be made with so-called audit protection for the computation of inflation indexes or the determination current cost of vehicles in the LIFO pools. In other words, prior year LIFO computations would still be subject to review and adjustment by the IRS, as warranted by the facts and circumstances.
4. Creation of the separate pool for crossover vehicles would be mandatory, rather than optional, under Revenue Procedure 97-36 and/or Revenue Procedure 2001-23.

For auto dealers who have not elected these safe-harbor LIFO methods (or who are using the IPIC Method), the creation of a separate pool for crossover vehicles would be optional.

Attached is a list of all vehicles that could be considered "crossover" vehicles for this purpose.

I would pleased to answer any questions that you may have on this, or to provide additional information for your consideration.

Sincerely,

  
Willard J. De Filips, CPA

Encl.: List of Crossover Vehicles

WJD/kml



**CORE MANUFACTURERS**

**SAFE HARBOR CORE ALTERNATIVE VALUATION (CAV) METHOD**

<b>Background</b> <b>Consolidated Manufacturing, Inc.</b>	<ul style="list-style-type: none"><li>• Consolidated Manufacturing, Inc. had its LIFO election terminated by the Tax Court in 1998 and this ruling was upheld by the U.S. Appeals Court for the Tenth Circuit in May of 2001.</li><li>• Consolidated lost its LIFO election because it had tried to "pick and choose" what inventory goods it put on LIFO. As a result, the Company was held to have made an invalid LIFO election, and it was not entitled to another chance to revise or correct its initial LIFO election.</li><li>• For more background on specific core valuation issues, see <i>LIFO Lookout</i> September 2001, pages 19 - 23.</li></ul>
<b>Purpose of Rev. Proc.</b> <b>2003-20</b>	<ul style="list-style-type: none"><li>• Provides a safe harbor method of accounting ... the <i>Core Alternative Valuation Method</i> for taxpayers who use the lower of cost or market (LCM) inventory valuation method to value their inventory of cores held for remanufacturing or sale</li><li>• Certain remanufacturers and resellers currently using an LCM method may obtain automatic consent to change to the CAV method.</li><li>• Certain remanufacturers and resellers <i>not</i> currently using an LCM method may obtain automatic consent to change to an LCM method in conjunction with a change to the CAV method.</li></ul>
<b>Effective Date</b>	<ul style="list-style-type: none"><li>• Effective for taxable years ending on or after December 31, 2002.</li></ul>
<b>Applicability</b>	<ul style="list-style-type: none"><li>• Applies to certain remanufacturers and rebuilders of motor vehicle parts ("remanufacturers") and resellers of remanufactured and rebuilt motor vehicle parts ("resellers") that want to change to the CAV method to value inventories of cores.</li><li>• <i>Cores</i> ... include electrical, mechanical, hydraulic, and other operating motor vehicle parts, including parts of automobiles, trucks, buses, motorcycles, boats, construction equipment, farm machinery, and other on- and off-road motorized equipment.</li><li>• The CAV method applies only to cores held in inventory for remanufacturing or, in the case of a reseller, held for sale to a remanufacturer or another entity in the distribution chain.</li><li>• The CAV method only applies to cores valued under the LCM method.</li></ul>
<b>Determination of "Cost"</b>	<ul style="list-style-type: none"><li>• The taxpayer is required to use as the cost of each core in ending inventory the invoice price adjusted, as appropriate, for discounts, freight costs, and other direct and indirect costs properly allocable to the cores.</li><li>• If the core was/were acquired from a core supplier or broker, the invoice price is the amount paid to the core supplier or broker.</li><li>• If the core was/were acquired from a customer, the invoice price is the sum of any credit allowed to the customer and any amount paid to the customer. <i>Consolidated Manufacturing, Inc. v. Commissioner</i>, 249 F.3d 1231 (10th Cir. 2001), <i>aff'd on this issue</i>, 111 T.C. 1 (1998).</li></ul>
<b>Determination of "Market Value"</b>	<ul style="list-style-type: none"><li>• The market value of each core in ending inventory is the "allowable supplier price" adjusted, as appropriate, for other direct and indirect costs properly allocable to the core.</li><li>• The allowable supplier price will be considered to be the replacement cost for this purpose.</li><li>• The term "allowable supplier price" is defined, with three alternative scenarios.</li><li>• An example of allowable supplier price calculation using weighted-average price is included in the Rev. Proc. at Section 4.03(3).</li></ul>



**CORE MANUFACTURERS**

**SAFE HARBOR CORE ALTERNATIVE VALUATION (CAV) METHOD**

<p><b>Defective Cores ... Limitation on Writtenowns</b></p>	<ul style="list-style-type: none"><li>• A taxpayer may not reduce the value of a defective core under Reg. Sec. 1.471-2(c) until the taxpayer discovers that the core is subnormal and scraps the core or offers the core for sale at a bona fide selling price that is less than cost.</li><li>• In no case may a taxpayer value a core at less than the scrap value.</li><li>• A taxpayer may not reduce the value of cores based on anticipated defect percentages or historical defect experience rates.</li><li>• If a taxpayer complies with the requirements of Rev. Proc. 2003-20, the IRS will not disallow a write-down of a defective core in the year it is scrapped on the grounds that the decline in the value of the core actually occurred in a preceding taxable year.</li></ul>
<p><b>Application to Taxpayers Using LIFO for Core Inventories</b></p>	<ul style="list-style-type: none"><li>• This Revenue Procedure does not apply to a taxpayer that values its inventory of cores at cost (including a taxpayer using the LIFO method) unless the taxpayer concurrently changes (under Section 6.02 of this Revenue Procedure) from cost to the LCM method for its cores (including labor and overhead related to the cores in raw materials, work-in-process and finished goods).</li><li>• A taxpayer that wants to concurrently change from cost to the LCM method must: Not be otherwise prohibited from using the LCM method, Comply with the general rules relating to inventories under Section 471 and In the case of taxpayers using the LIFO method, use the LCM method and a permitted method for identification as determined and defined in Section 10.01(1)(b) of the Appendix of Rev. Proc. 2002-9, 2002-3 I.R.B. 327, 368-69.</li></ul>
<p><b>Audit Protection</b></p>	<ul style="list-style-type: none"><li>• If a taxpayer was consistently using the CAV method ... before February 10, 2003, the taxpayer's use of the CAV method will not be raised by the Service as an issue in a taxable year that ends before that date.</li><li>• Moreover, if a taxpayer's use of the CAV method has already been raised as an issue ... the issue will not be further pursued by the Service.</li></ul>
<p><b>Changes in Method of Accounting</b></p>	<ul style="list-style-type: none"><li>• A change in the treatment of customer cores in inventory to the CAV method provided by this Rev. Proc. is a change in method of accounting to which Sections 446 and 481 apply.</li><li>• Therefore, a taxpayer within the scope of this Revenue Procedure that wishes to change to the CAV method for a taxable year ending on or after December 31, 2002, must file a Form 3115, <i>Application for Change in Accounting Method</i>.</li><li>• Special rules provided for Automatic Change in Method for taxpayers within the scope of this Rev. Proc.</li><li>• <b><u>Change from LIFO.</u></b> <i>An automatic change in method of accounting to the CAV method under this Rev. Proc. also includes a concurrent change from the LIFO method to a permitted method for identification</i> as determined and defined in Section 10.01(1)(b) of the Appendix of Rev. Proc. 2002-9.</li><li>• A taxpayer that desires to discontinue LIFO to use the CAV method must make a concurrent change from its cost method to the LCM method.</li></ul>
<p><b>LIFO Lookout Articles</b></p>	<ul style="list-style-type: none"><li>• "Termination of LIFO Election Confirmed by Appeals Court" ... June 2002, pg. 2.</li><li>• "Appeals Court Upholds Termination of LIFO Election in <i>Consolidated Mfg, Inc.</i>" ... September 2001, pg. 16.</li><li>• "Tax Court &amp; IRS Upheld in Throwing Out LIFO Election" ... June 2001, pg. 2.</li><li>• "IRS Terminates Taxpayer's LIFO Election for Some - But Not All - Costs that Make Up Goods" ... September 1998, pg. 4.</li></ul>



**NEW ITEM REPORT  
FOR 2002 CALENDAR YEAR DEALERS  
2002-2003 MODELS IN DECEMBER, 2002 INVENTORIES**

New  
Item  
Report

We are pleased to present our December 31, 2002 Year-End New Item Report showing our *unofficial* determinations of new items for all new vehicle item categories under the Alternative LIFO Method for Automobile Dealers. This is extracted from the database module portion of our *SUPERLIFO 2002™* Alternative LIFO Software Program.

To show which makes and models have been more affected by the introduction of a significant number of new items over a three-year period, we have included comparable Reports for the last two years.

These comparative lists show the extent of the changes *by make and by model* over the three-year period ending December 31, 2002. When considered over an even longer time period, such as five years or all the way back to 1991, it becomes evident that frequent changes by some manufacturers render the Alternative LIFO Method decidedly more or less advantageous for some dealers.

<p><b>Three Observations</b></p> <ul style="list-style-type: none"> <li>• <b>First.</b> Although fiscal year dealerships are looking at slightly different "slices" or time frames of reference, all dealerships should be experiencing <i>the frequency of</i> comparable new item treatment—with only the year in which the item category is new being off slightly from the corresponding calendar year.</li> <li>• <b>Second.</b> In drafting the original Alternative LIFO Revenue Procedure (92-79), the IRS anticipated that over a number of years, there would be a certain "turnover" of item categories, resulting in new items appearing sooner or later. Accordingly, a dealership's LIFO computations over a period of years should be reflecting the presence of new items based on the specialized rules (below) which define a "new" item.</li> <li>• <b>Third.</b> Some manufacturers and makes reflect a much higher incidence of the introduction of new items than others. For these, the benefits of the Alternative LIFO Method may be comparatively less attractive ... but that by no means renders them unattractive <i>per se</i>.</li> </ul>	<p><b>A new item category is defined as an item category not considered to be in existence in the prior taxable year. Under Section 4.02(5) of Rev. Proc. 97-36, a new item category results from <i>any one of the following:</i></b></p> <ul style="list-style-type: none"> <li>• Any new or reassigned manufacturer's model code that was <i>caused by a change in an existing vehicle,</i></li> <li>• A manufacturer's model code created or reassigned because the <i>classified vehicle did not previously exist,</i> or</li> <li>• If there is no change in a manufacturer's model code, but <i>there has been a change to the platform</i> (i.e., the piece of metal at the bottom of the chassis that determines the length and width of the vehicle and the structural set-up of the vehicle) <i>that results in a change in track width or wheel base,</i> whether or not the same model name was previously used by the manufacturer, a new item category is created.</li> </ul>	<p><b>New Item: What Difference Does It Make?</b></p> <p>New item categories are required to be included at a 1.000 factor in the annual computation of the index of inflation or deflation. This is accomplished by using the same dollar amount for the end-of-the-year base cost as for the beginning-of-the-year base cost. Since any number divided by itself equals 1.000, this new item treatment will contribute no inflation (or deflation) <i>for that item</i> to the annual index.</p> <p>However, if there is overall inflation for the year, the inclusion of the same dollar amount for that new item in both the numerator and the denominator of the fraction will <i>reduce</i> the overall weighted index result (i.e., it will depress the index computed).</p> <p>The opposite result occurs in an overall deflationary year. New item treatment (at 1.000) will <i>increase</i> the overall weighted index result if there would otherwise be overall deflation for the year.</p>
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DE FILIPPS

# LIFO LOOKOUT

## 2003 NEW ITEM REPORT

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### NEW ITEM CATEGORIES FOR NEW AUTOMOBILES

### UNDER THE ALTERNATIVE LIFO (LAST-IN, FIRST-OUT) METHOD FOR AUTOMOBILE DEALERS

### REVENUE PROCEDURES 97-36 & 92-79

### W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000

AUTOS
PAGE 1 OF 9

DECEMBER 31, 2002			DECEMBER 31, 2001			DECEMBER 31, 2000		
MDL	BODY STYLE	MAKE	MDL	BODY STYLE	MAKE	MDL	BODY STYLE	MAKE
	ACURA			ACURA			ACURA	
CL	2-DR COUPE S 6-SP 2-DR COUPE S W/NAV 6-SP	YA416 YA417	RSX	3-DR SPORT COUPE 5-SP W/CLOTH 3-DR SPORT COUPE 5-SP W/LEATHER 3-DR SPORT COUPE AUTO W/CLOTH 3-DR SPORT COUPE AUTO W/LEATHER 3-DR SPORT COUPE S 6-SP	DC538 DC538 L DC548 DC548 L DC530	CL	2-DR COUPE AUTO 2-DR COUPE S AUTO 2-DR COUPE S W/NAV AUTO 2-DR COUPE W/NAV AUTO	YA424 YA426 YA427 YA425
TL			TL	4-DR SEDAN S 4-DR SEDAN S W/NAV SYS	UA568 UA569			
	AUDI			AUDI			AUDI	
A4 SERIES			A4 SERIES			A8 SERIES		
TT	2-DR CABRIOLET CONVERT 3.0 AUTO 2-DR COUPE 1.8 225 ALMS COM ED	8H75FH 8NS569	4-DR SEDAN 1.8T 5-SP 4-DR SEDAN 1.8T AUTO 4-DR SEDAN 1.8T 6-SP 4-DR SEDAN 1.8T AWD AUTO 4-DR SEDAN 3.0 AUTO 4-DR SEDAN 3.0 QUATTRO AWD 6-SP 4-DR SEDAN 3.0 QUATTRO AWD AUTO 4-DR WGN 1.8 QUATTRO TR8 AWD 5-SP 4-DR WGN AVANT 1.8 QUATTRO TR8 AWD AU 4-DR WGN AVANT 3.0 QUATTRO AWD 6-SP 4-DR WGN AVANT 3.0 QUATTRO AWD AUTO	8E2624 8E262H 8E2625 8E262Z 8E25FH 8E25F9 8E25FZ 8E5626 8E562Z 8E56F9 8E56FZ	4-DR SEDAN QUATTRO LWB 4-DR WAGON AVANT 2.7 AUTO 4-DR WAGON AVANT 2.7 6-SP	4D82GZ 8D6572 8D6579		
S8			S8	4-DR SEDAN QUATTRO 4.2 AUTO	4D22FZ	TT	4-DR COUPE QUATTRO 225HP 2-DR ROADSTER 180HP 2-DR ROADSTER QUATTRO 225HP	8N3E69 8N9E54 8N9E69
A6 SERIES			S8	4-DR SEDAN 3.0 4-DR SEDAN 3.0 QUATTRO AWD 4-DR WGN 3.0 AVANT QUATTRO	4B262H 4B262Z 4B562Z			
	BMW			4-DR WGN 4.2 V8 AVANT QUATTRO AWD	4B664Z		BMW	
3 SERIES			3 SERIES			3 SERIES		
5 SERIES			M SERIES			5 SERIES		
Z4	325I 2-DR COUPE 326I 4-DR SEDAN 2.5 326iT 4-DR SPORT WAGON 746i 4-DR SEDAN 745Li 4-DR SEDAN 2-DR ROADSTER 2.5 2-DR ROADSTER 3.0	31 48 38 74 79 25 28	325i 4-DR SEDAN 2.5 SO. AFRICA 326xi 4-DR SEDAN AWD 2.6 326xit 4-DR SPORT WAGON AWD 2.5 330xi 4-DR SEDAN AWD 3.0 M3 2-DR CONVERTIBLE 3.2 M3 2-DR COUPE 3.2	45 47 36 43 32 37	325CIC 2-DR CONVERTIBLE 2.5 5-SP 326i 4-DR SEDAN 5-SP 326iT 4-DR SPORT WAGON 2.5 330CIC 2-DR CONVERTIBLE 3.0 528i 4-DR SEDAN 526iA 4-DR SEDAN AUTO 625iT 4-DR SPORT WAGON 628iTA 4-DR SPORT WAGON AUTO	41 44 35 46 56 57 54 59		
						Z8	2-DR ROADSTER	80



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DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000							
MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE
	CADILLAC				CADILLAC				CADILLAC		
CTS	4-DR SEDAN	SEVILLE	6DM69	4-DR SEDAN SLS W/T1S	SEVILLE	8K569 T1S					
	CHEVROLET / GEO				CHEVROLET / GEO				CHEVROLET / GEO		
CAVALIER	2-DR COUPE LS	CAVALIER	1JF37	2-DR COUPE LS	CAVALIER	1JS37			CORVETTE	2-DR HARDTOP Z06	1YY37 Z06
		2-DR COUPE LS SPORT		2-DR COUPE LS SPORT		1JH37					
		4-DR SEDAN LS SPORT		4-DR SEDAN LS SPORT		1JH69					
	CHRYSLER				CHRYSLER				CHRYSLER		
	DAEWOO				DAEWOO				DAEWOO		
INTREPID	4-DR SEDAN SXT	NEON	LHDH41 SXT	4-DR SEDAN ACR	NEON	PLDS41			SEBRING	2-DR CONVERTIBLE LTD	JRCS27
NEON	4-DR SEDAN S (WEST COAST)	CONCORDE	PLDE41	4-DR SEDAN ES	CONCORDE	PLDP41			2-DR CONVERTIBLE LX	JRCH27	
STRATUS	2-DR COUPE SXT	SEBRING	STDH22 SXT	4-DR SEDAN R/T	SEBRING	PLDX41			2-DR CONVERTIBLE LXI	JRPC27	
	4-DR SEDAN R/T	4-DR SEDAN SE	JRDH41	4-DR SEDAN LX PLUS	4-DR SEDAN LX PLUS	JRCH41 PLUS			2-DR COUPE LX	STCS22	
VIPER	4-DR SEDAN SXT								2-DR COUPE LXI	STCP22	
	2-DR CONVERTIBLE SRT/10		ZBDS27						4-DR SEDAN LX	JRCH41	
	DODGE				DODGE				4-DR SEDAN LXI	JRPC41	
CROWN VICTORIA	4-DR SDN POLICE INTERCEPTOR 720A	CROWN VICTORIA	P71 720A	4-DR SEDAN LX SPORT	CROWN VICTORIA	P74 LXSP					
	4-DR SEDAN FLEET 900	ESCAPE	P70 900	4-DR SEDAN PREMIUM 110A	ESCAPE	P13 PREM					
	4-DR SEDAN NGV 110A	FOCUS	P73 110A	3-DR HATCHBACK ZX3 PREM 110A	FOCUS	P13 PREM			STRATUS	2-DR COUPE R/T 5-SP	STDH22
FOCUS	3-DR HATCHBACK SVT W/ZTEC 900A		P39	3-DR HATCHBACK ZX3 PREM PWR 120A		P31 PREMPWR			2-DR COUPE SE 5-SP	STDH22	
	4-DR WAGON SE ZTW 410A		P36 410A	4-DR SEDAN PREM LX 210A		P33 PREMLX			4-DR SEDAN ES AUTO	JRDP41	
	5-DR HATCHBACK ZX5 COMFORT 610A		P37 610A	4-DR SEDAN SE COMFORT W/SP1 310A		P34 COMF			4-DR SEDAN SE AUTO	JRDH41	
MUSTANG	5-DR HATCHBACK ZX5 PREMIUM 620A		P37 620A	4-DR SEDAN SE COMFORT W/ZTEC 320A		P34 COMFZ					
	2-DR CONVERTIBLE COBRA 350A		P49	4-DR WAGON SE COMFORT 410A		P36 COMF					
	2-DR COUPE COBRA 300A		P48	4-DR WAGON ZTW 420A		P36 ZTW					
	2-DR COUPE MACH 1 145A		P42 145	5-DR HATCHBACK ZX5		P37					
THUNDERBIRD	LIMITED EDITION 007	TAURUS	P62	4-DR SEDAN SEL PREM 420A		P56 PREM			MUSTANG	2-DR CONVERTIBLE COBRA	P48 COBRA
				4-DR SEDAN SES DLX 310A		P55 DLX			2-DR CONVERTIBLE DELUXE	P44	
				4-DR WAGON SE DLX 505A/506A		P58 DLX			2-DR CONVERTIBLE GT DELUXE	P46	
				4-DR WAGON SE PREM 507A		P58 PREM			2-DR CONVERTIBLE GT PREMIUM	P46 PREM	
				4-DR WAGON SEL DLX 510A		P59			2-DR COUPE COBRA	P44 PREM	
									2-DR COUPE DELUXE	P47 COBRA	
									2-DR COUPE GT DELUXE	P40 DLX	
									2-DR COUPE GT PREMIUM	P42	
									2-DR COUPE PREMIUM	P42 PREM	
											P40 PREM



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MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE
	FORD				FORD				FORD		
		THUNDERBIRD									
		2-DR CONVERTIBLE DELUXE	P60 DLX								
		2-DR CONVERTIBLE DELUXE W/RT	P60 DLXRT								
		2-DR CONVERTIBLE NEIMAN MARCUS ED	P64								
		2-DR CONVERTIBLE PREMIUM	P60 PREM								
		2-DR CONVERTIBLE PREMIUM R/T	P60 PREMRT								
ZX2											
		2-DR COUPE DELUXE 110A	P11 DLX								
		2-DR COUPE PREMIUM 120A	P11 PREM								
	HONDA				HONDA				HONDA		
ACCORD		ACCORD			ACCORD				ACCORD		
2-DR COUPE 2.4 EX 6-SP	CM716	2-DR COUPE SE AUTO	CG320		2-DR COUPE LX 6-SP W/SRS	CG318			2-DR COUPE LX AUTO W/SRS	CG318	
2-DR COUPE 2.4 EX 6-SP W/LTHR	CM716 L	2-DR COUPE SE AUTO W/SRS	CG321		2-DR COUPE LX AUTO W/SRS	CG328			2-DR COUPE LX AUTO W/SRS	CG328	
2-DR COUPE 2.4 EX 6-SP W/LTHR/NAV	CM717	2-DR COUPE ULEV SE AUTO	CG322		2-DR COUPE ULEV LX AUTO W/SRS	CG326			2-DR COUPE ULEV LX AUTO W/SRS	CG326	
2-DR COUPE 2.4 EX AYTO	CM726	2-DR COUPE ULEV SE AUTO W/SRS	CG323		4-DR SEDAN AUTO VALUE PKG	CF866			4-DR SEDAN AUTO VALUE PKG W/SRS	CF866 SRS	
2-DR COUPE 2.4 EX AUTO W/LTHR	CM726 L	4-DR SEDAN SE AUTO	CG667		4-DR SEDAN DX 6-SP W/SRS	CF864 SRS			4-DR SEDAN DX 6-SP W/SRS	CF864 SRS	
2-DR COUPE 2.4 EX AUTO W/LTHR/NAV	CM727	4-DR SEDAN SE AUTO W/SRS	CG667 SRS		4-DR SEDAN EX SULEV AUTO W/LEATH	CG660			4-DR SEDAN EX SULEV AUTO W/LEATH	CG660	
2-DR COUPE 2.4 LX 6-SP	CM712	4-DR SEDAN ULEV SE AUTO	CG668 SE		4-DR SEDAN LX 5-SP W/SRS	CG554 SRS			4-DR SEDAN LX 5-SP W/SRS	CG554 SRS	
2-DR COUPE 2.4 LX 6-SP W/SRS	CM713	4-DR SEDAN ULEV SE AUTO W/SRS	CG668 SRS		4-DR SEDAN LX AUTO W/ABS/SRS	CG565 SRS			4-DR SEDAN LX AUTO W/ABS/SRS	CG565 SRS	
2-DR COUPE 2.4 LX AUTO	CM722	INSIGHT			4-DR SEDAN ULEV AUTO W/ABS/SRS	CG667 SRS			4-DR SEDAN ULEV LS 6-SP W/SRS	CG655 SRS	
2-DR COUPE 2.4 LX AUTO W/SRS	CM723	3-DR HATCHBACK AUTO W/AC	ZE147		4-DR SEDAN ULEV LX AUTO W/SRS	CG665 SRS			4-DR SEDAN ULEV LX AUTO W/SRS	CG665 SRS	
2-DR COUPE 3.0 EX 6-SP W/LTHR	CM816										
2-DR COUPE 3.0 6-SP W/LTHR/NAV	CM817										
2-DR COUPE 3.0 EX AUTO W/LTHR	CM826										
2-DR COUPE 3.0 EX AUTO W/LTHR/NAV	CM827										
2-DR COUPE 3.0 LX AUTO	CM822										
2-DR COUPE 3.0 ULEV 6-SP W/LTHR	CM816 ULEV										
2-DR COUPE 3.0 ULEV 6-SP W/LTHR/NAV	CM817 ULEV										
2-DR COUPE 3.0 ULEV EX AUTO W/LTHR CM828 ULEV											
2-DR COUPE 3.0 ULEV EX AUTO W/LTHR/NAV	CM827 ULEV										
2-DR COUPE 3.0 ULEV LX AUTO	CM822 ULEV										
4-DR SEDAN 2.4 DX 6-SP	CM551										
4-DR SEDAN 2.4 DX AUTO	CM581										
4-DR SEDAN 2.4 EX 6-SP	CM566										
4-DR SEDAN 2.4 EX 5-SP W/LTHR	CM566 L										
4-DR SEDAN 2.4 EX PZEV	CM566 PZEV										
4-DR SEDAN 2.4 EX AUTO W/LTHR	CM566 L										
4-DR SEDAN 2.4 EX AUTO W/LTHR PZEV	CM566 LP										
4-DR SEDAN 2.4 EX AUTO W/LTHR/NAV	CM567										
4-DR SEDAN 2.4 EX AUTO W/LTHR/NAV PZEV	CM567 PZEV										
4-DR SEDAN 2.4 LX 6-SP	CM563										
4-DR SEDAN 2.4 LX AUTO 6-SP W/SRS	CM554										
4-DR SEDAN 2.4 LX AUTO	CM563										
4-DR SEDAN 2.4 LX AUTO PZEV	CM563 PZEV										
4-DR SEDAN 2.4 LX AUTO W/SRS	CM564										
4-DR SEDAN 2.4 LX AUTO W/SRS PZEV	CM564 PZEV										
4-DR SEDAN 3.0 AUTO W/LTHR/NAV	CM566										
4-DR SEDAN 3.0 EX AUTO W/LTHR	CM565										
4-DR SEDAN 3.0 EX AUTO W/LTHR	CM565										
4-DR SEDAN 3.0 LX AUTO	CM563										
4-DR SEDAN 3.0 ULEV EX AUTO W/LTHR CM565 ULEV											
4-DR SEDAN 3.0 EX AUTO W/LTHR/NAV	CM566										
4-DR SEDAN 3.0 ULEV LX AUTO	CM563 ULEV										
4-DR SEDAN EX 6-SP W/LTHR/NAV	CM557										
4-DR SEDAN EX AUTO	CM566										
CIVIC											
4-DR SEDAN HYBRID 5-SP	ES956										
4-DR SEDAN HYBRID AUTO	ES966										



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DECEMBER 31, 2002 MAKE		DECEMBER 31, 2001 MAKE		DECEMBER 31, 2000 MAKE	
MDL	BODY STYLE	MDL	BODY STYLE	MDL	BODY STYLE
<b>HYUNDAI</b>		<b>HYUNDAI</b>		<b>HYUNDAI</b>	
<b>ELANTRA</b>		<b>SONATA</b>		<b>ELANTRA</b>	
4-DR SEDAN GT AUTO	42452	4-DR SEDAN 5-SP	24403	4-DR SEDAN GLS 5-SP	42443
5-DR HATCHBACK GT AUTO	42453	4-DR SEDAN AUTO	24402	4-DR SEDAN GLS AUTO	42442
<b>TIBURON</b>		4-DR SEDAN GLS V6 5-SP	24453	<b>SONATA</b>	
2-DR SPORT COUPE 5-SP	52323	4-DR SEDAN GLS V6 AUTO	24452	4-DR SEDAN GLS V6 5-SP W/LEATHER	23483
2-DR SPORT COUPE AUTO	52322	4-DR SEDAN LX V6 5-SP	24463	4-DR SEDAN GLS V6 AUTO W/LEATHER	23482
2-DR SPORT COUPE GT 5-SP	52343	4-DR SEDAN LX V6 AUTO	24462	<b>XG300</b>	
2-DR SPORT COUPE GT 6-SP	52383	4-DR SEDAN V6 5-SP	24412	4-DR SEDAN	70442
2-DR SPORT COUPE GT AUTO	52342	4-DR SEDAN V6 AUTO	24413	4-DR SEDAN L	70452
<b>INFINITI</b>		<b>INFINITI</b>		<b>INFINITI</b>	
<b>G35</b>		I35		<b>JAGUAR</b>	
2-DR COUPE 5MT W/LTHR	9036	4-DR LUXURY SEDAN AUTO	9501	<b>JAGUAR</b>	
2-DR COUPE AUTO	9001	<b>Q45</b>		<b>JAGUAR</b>	
2-DR COUPE AUTO W/LTHR	9021	4-DR SEDAN	9431	<b>JAGUAR</b>	
4-DR SEDAN AUTO W/CLOTH	9001	<b>S-TYPE</b>		<b>JAGUAR</b>	
4-DR SEDAN AUTO W/LTHR	9051	4-DR SEDAN SPORT 3.0 V6 AUTO	S 3.0SPORT	<b>S-TYPE</b>	
<b>M45</b>		4-DR SEDAN SPORT 4.0 V8 AUTO	S 4.0SPORT	<b>S-TYPE</b>	
4-DR SEDAN AUTO	9801	<b>X-TYPE</b>		<b>S-TYPE</b>	
<b>Q45</b>		4-DR SEDAN AWD 2.5 V6	X 2.5	4-DR SEDAN SPORT 3.0 V6	X 3.0
4-DR SEDAN PREMIUM	9471	4-DR SEDAN AWD 3.0 V6	X 3.0	4-DR SEDAN SPORT AWD 2.5 V6	X 2.5SPORT
<b>KIA</b>		4-DR SEDAN SPORT AWD 3.0 V6	X 3.0SPORT	<b>XJ SERIES</b>	
<b>KIA</b>		XJ 4-DR SEDAN SPORT	XJ SPORT	XJ 4-DR SEDAN SUPERCHARGED	XJ SUPER
<b>KIA</b>		<b>KIA</b>		<b>KIA</b>	
<b>RIO</b>		<b>RIO</b>		<b>OPTIMA</b>	
5-DR WAGON CINCO 5-SP	31501	5-DR WAGON CINCO 5-SP	31501	4-DR SEDAN LX 5-SP	51221
5-DR WAGON CINCO AUTO	31502	5-DR WAGON CINCO AUTO	31502	4-DR SEDAN LX AUTO	51222
<b>SPECTRA</b>		<b>SPECTRA</b>		4-DR SEDAN LX V6 AUTO	52222
4-DR SEDAN 5-SP	24401	4-DR SEDAN 5-SP	24401	4-DR SEDAN SE 5-SP	51241
4-DR SEDAN AUTO	24402	4-DR SEDAN AUTO	24402	4-DR SEDAN SE AUTO	51242
4-DR SEDAN LS 5-SP	24441	4-DR SEDAN LS 5-SP	24441	4-DR SEDAN SE V6 AUTO	52242
4-DR SEDAN LS AUTO	24442			<b>RIO</b>	
<b>LEXUS</b>		<b>LEXUS</b>		4-DR SEDAN 5-SP	31201
<b>ES 300</b>		4-DR LUXURY SPORT SEDAN AUTO	9000	4-DR SEDAN AUTO	31202
<b>IS300</b>		4-DR LUXURY SPORT CROSS AUTO	9520	<b>SPECTRA</b>	
		4-DR LUXURY SPORTS SEDAN 5-SP	9501	4-DR SEDAN GS 5-SP	24201
<b>SC430</b>		2-DR LUXURY SPORT COUPE AUTO	9270	4-DR SEDAN GSX 5-SP	24241
				4-DR SEDAN GSX AUTO	24242
<b>LEXUS</b>		<b>LEXUS</b>		<b>LEXUS</b>	
<b>GS 430 SEDAN</b>		<b>GS 430 SEDAN</b>		<b>GS 430 SEDAN</b>	
		4-DR LUXURY SPORT AUTO	9320	4-DR LUXURY SPORT AUTO	9320
<b>IS 300</b>				<b>IS 300</b>	
				4-DR SPORTS SEDAN	9500
<b>LS 430 SEDAN</b>				4-DR LUXURY SEDAN AUTO	9100



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DECEMBER 31, 2002			DECEMBER 31, 2001			DECEMBER 31, 2000		
MDL	BODY STYLE	MAKE	MDL	BODY STYLE	MAKE	MDL	BODY STYLE	MAKE
<b>LINCOLN</b>			<b>LINCOLN</b>			<b>LINCOLN</b>		
LS	4-DR SEDAN V6 LSE 5-SP 146A	M86 LSE	CONTINENTAL	4-DR SEDAN DRIVER SELECT	M97 DRS	TOWN CAR	4-DR CARTIER L	M85
	4-DR SEDAN V6 LSE AUTO 136A	M86 LSEA		4-DR SEDAN LUXURY APPEARANCE	M97 LA		4-DR EXECUTIVE L	M84
	4-DR SEDAN V8 LSE AUTO 221A	M87 221		4-DR SEDAN PERSONAL SECURITY	M97 PS			
	4-DR SEDAN V8 PREM SPORT 222A	M87 222	LS	4-DR SEDAN PREMIUM	M88 PREM			
TOWN CAR	4-DR EXECUTIVE LIMO 910A	M81 910A		4-DR SEDAN V8 CONVENIENCE AUTO	M88 CON			
	4-DR EXECUTIVE LIVERY	M81 900A		4-DR SEDAN V8 SPORT 5-SP	M88 5SP			
	4-DR SEDAN CARTIER 300A	M83 300A		4-DR SEDAN V8 SPORT AUTO	M88 SP			
	4-DR SEDAN CARTIER L 500A	M86 500A		4-DR SEDAN V8 PREM AUTO	M87 PREM			
	4-DR SEDAN CARTIER PREM 320A	M83 320A		4-DR SEDAN V8 SPORT AUTO	M87 SP			
	4-DR SEDAN EXECUTIVE 100A	M81	TOWN CAR	4-DR SEDAN CARTIER PREMIUM	M83 PREM			
	4-DR SEDAN EXECUTIVE 930A	M84 930A		4-DR SEDAN SIGNATURE TOUR SDN PREM	M82 TSP			
	4-DR SEDAN SIGNATURE 200A	M82 200A		4-DR SIGNATURE PREMIUM	M82 PREM			
	4-DR SEDAN SIGNATURE PREM 220A	M82 220A		4-DR SIGNATURE TOUR SDN	M82 TS			
<b>MAZDA</b>			<b>MAZDA</b>			<b>MAZDA</b>		
MAZDA 6	8I 4-DR SEDAN	MZ6 I	PROTÉGÉ	4-DR SEDAN 2.0 LX	PROLX 2.0	MILLENA	4-DR SEDAN P AUTO	MILPA
	6S 4-DR SEDAN	MZ6 S		4-DR SEDAN MP3	PROMP3	MX-5 MIATA	2-DR CONVERTIBLE SE 6-SP	MIASE
MX 5 MIATA	2-DR CONVERTIBLE CLUB SPORT	MIA CS	PROTÉGÉ 5	5-DR HATCHBACK	PRO5			
PROTÉGÉ	4-DR SEDAN MAZDASPEED	PRO MS						
<b>MERCEDES</b>			<b>MERCEDES</b>			<b>MERCEDES</b>		
C CLASS	C230 KOMPRESSOR SPORT SEDAN	C230	C CLASS	C230 2-DR SPORT COUPE	C230 K	C CLASS	C240 4-DR SEDAN 5-SP	C240 W
	C240 4-DR SEDAN 4M	C240 W4M		C32 4-DR SPORT SEDAN AUTO	C32 AMG		C320 4-DR SEDAN AUTO	C320 W
	C240 4-DR SEDAN W4 AUTO	C240 W4A		C320 4-DR WAGON AUTO	C320 S	CL CLASS	CL55 AMG 2-DR SPORT COUPE AUTO	CL55 AMG
	C240 4-DR WAGON 4M	C240 S4M	CLK CLASS	CLK55 AMG 2-DR CABRIOLET AUTO	CLK55 AAMG	CLK CLASS	CLK55 AMG 2-DR SPORT COUPE AUTO	CLK55 AMG
	C240 4-DR WAGON S	C240 S	SLK CLASS	SLK32 2-DR COUPE/ROADSTER AUTO	SLK32	S CLASS	S55 AMG 4-DR SPORT SEDAN AUTO	S55 AMG
	C240 4-DR WAGON S4 AUTO	C240 S4A					S800 4-DR SEDAN AUTO	S800 V
	C320 4-DR SEDAN 4M	C320 W4M				SLK CLASS	SLK320 2-DR COUPE/ROADSTER	SLK320
	C320 4-DR WAGON 4M	C320 S4M						
CLK	CLK320 2-DR COUPE	CLK320 C						
	CLK500 2-DR COUPE	CLK500 C						
E CLASS	E320 4-DR SEDAN	E320 W						
	E500 4-DR SEDAN	E500 W						
S CLASS	4-DR SEDAN 4M AUTO	S430 V4M						
	S500 4-DR SEDAN 4M AUTO	S500 V4M						
SL CLASS	SL500 2-DR COUPE/ROADSTER	SL500						
	SL55 AMG 2-DR SPORT COUPE	SL55 AMG						
<b>MERCURY</b>			<b>MERCURY</b>			<b>MERCURY</b>		
GRAND MARQUIS	4-DR SEDAN GS 100A	M74 100A	COUGAR	3-DR COUPE V6 SPORT	T81 SP	COUGAR	3-DR COUPE S V-6	T82
	4-DR SEDAN GS CONV 110A	M74 110A		3-DR COUPE V6 SPORT PREMIUM	T81 PREM			
	4-DR SEDAN GS CONV 110A RÉGIONAL	M74 REG		3-DR COUPE V6 SPORT ULTIMATE	T81 ULT			
	4-DR SEDAN LS PREMIUM 200A	M75 200A	GRAND MARQUIS	4-DR SEDAN GS CONV	M74 CONV			
	4-DR SEDAN LS ULT 230A	M75 230A		4-DR SEDAN GS CONV W/REG PKG	M74 CONVR			
	4-DR SEDAN LS ULT 230A REGIONAL	M75 REG		4-DR SEDAN LS PREMIUM	M75			
	4-DR SEDAN LSE 220A	M75 220A		4-DR SEDAN LS ULT W/REG PKG	M75 ULTR			
	4-DR SEDAN LSE 220A REGIONAL	M75 220REG						

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MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE	MDL	BODY STYLE	MAKE	CODE
<b>MERCURY</b>		<b>MERCURY</b>		<b>MERCURY</b>		<b>MERCURY</b>		<b>MERCURY</b>		<b>MERCURY</b>	
MARAUDER	4-DR SEDAN 300A	M75		GRAND MARQUIS (continued)		4-DR SEDAN LS ULTIMATE	M75 ULT				
<b>MINI</b>		<b>MINI</b>		4-DR SEDAN LSE		4-DR SEDAN LSE	M75 LSE				
<b>COOPER</b>		<b>COOPER</b>		4-DR SEDAN LSE W/REG PKG		4-DR SEDAN LSE W/REG PKG	M75 LSER				
<b>MITSUBISHI</b>		<b>MITSUBISHI</b>		SABLE		4-DR SEDAN GS PLUS	M60 GS+				
<b>MITSUBISHI</b>		<b>MITSUBISHI</b>				4-DR WAGON GS PLUS	M68 GS+				
DIAMANTE	4-DR SEDAN VR-X	DM42-X		GALANT		4-DR SEDAN LS AUTO	GA41-M AUTO	<b>MITSUBISHI</b>		<b>MITSUBISHI</b>	
ECLIPSE	2-DR CONVERT SPYDER GTS 5-SP	EC28-X		LANCER		4-DR SEDAN ES 5-SP	LN41-B 5-SP	2-DR CONVERT SPYDER GS 5-SP	EC28-B	2-DR CONVERT SPYDER GS 5-SP	EC28-K
	2-DR CONVERT SPYDER GTS AUTO	EC28-X AUTO				4-DR SEDAN ES AUTO	LN41-B AUTO	2-DR CONVERT SPYDER GS SPORTRONIC	EC28-B AUTO		
	3-DR COUPE GTS 5-SP	EC24-X				4-DR SEDAN LS AUTO	LN41-G AUTO	2-DR CONVERT SPYDER GT 5-SP	EC28-K AUTO		
	3-DR COUPE GTS AUTO	EC24-X AUTO				4-DR SEDAN OZ RALLY 5-SP	LN41-R 5-SP	2-DR CONVERT SPYDER GT 5-SP	EC28-G	2-DR CONVERT SPYDER GT 5-SP	EC28-P
<b>NISSAN</b>		<b>NISSAN</b>				4-DR SEDAN OZ RALLY AUTO	LN41-R AUTO	2-DR CONVERT SPYDER GT SPORTRONIC	EC28-G AUTO		
<b>NISSAN</b>		<b>NISSAN</b>						2-DR CONVERT SPYDER GT SPORTRONIC	EC28-P AUTO		
350Z	2-DR COUPE	5608		ALTIMA		4-DR SEDAN 2.5 5-SP	0565	MAXIMA		4-DR SEDAN SE 20TH ANNIV 5-SP	0835
	2-DR COUPE ENTHUSIAST 6-SP	5616				4-DR SEDAN 2.5 AUTO	0561			4-DR SEDAN SE 20TH ANNIV AUTO	0831
	2-DR COUPE ENTHUSIAST AUTO	5611				4-DR SEDAN 2.5 5-SP	0575	SENTRA		4-DR SEDAN CA AUTO	4281
	2-DR COUPE PERFORMANCE	5626				4-DR SEDAN 2.5 S AUTO	0571			4-DR SEDAN GXE 5-SP	4225
	2-DR COUPE TOURING 5-SP	5636				4-DR SEDAN 2.5 SL 5-SP	0585			4-DR SEDAN GXE AUTO	4221
	2-DR COUPE TOURING AUTO	5631				4-DR SEDAN 2.5 SL AUTO	0581			4-DR SEDAN SE 5-SP	4245
	2-DR COUPE TRACK	5646				4-DR SEDAN 3.5 SE 5-SP	0595			4-DR SEDAN SE AUTO	4241
SENTRA	4-DR SEDAN GXE 5-SP CA	4285		SENTRA		4-DR SEDAN 3.5 SE AUTO	0591			4-DR SEDAN XE 5-SP	4215
	4-DR SEDAN GXE AUTO CA	4281				4-DR SEDAN SE-R 5-SP	4246			4-DR SEDAN XE AUTO	4211
	4-DR SEDAN LTD AUTO	4231				4-DR SEDAN SE-R AUTO	4241				
	4-DR SEDAN XE 5-SP CA	4275				4-DR SEDAN SE-R SPEC V	4256				
<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>	
<b>PONTIAC</b>		<b>PONTIAC</b>		<b>PONTIAC</b>		<b>PONTIAC</b>		<b>PONTIAC</b>		<b>PONTIAC</b>	
GRAND AM	4-DR SEDAN SE2	2NG69						GRAND PRIX		4-DR SEDAN SE	2WK89
VIBE	4-DR SPORT WAGON	2SL28									
	4-DR SPORT WAGON AWD	2SM28									
	4-DR SPORT WAGON GT	2SN28									



**NEW ITEM CATEGORIES FOR NEW AUTOMOBILES  
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W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

**AUTOS**  
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<b>DECEMBER 31, 2002</b>		<b>DECEMBER 31, 2001</b>		<b>DECEMBER 31, 2000</b>					
<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	
<b>PORSCHE</b>		<b>PORSCHE</b>		<b>PORSCHE</b>		<b>PORSCHE</b>		<b>PORSCHE</b>	
			911	GT2 2-DR COUPE 6-SP	996840 2002	911	CARRERA	2-DR COUPE TURBO	
				CARRERA				2-DR COUPE TURBO TIP	
				CARR 2-DR TARGA	996210			996420	
				CARR 4S 2-DR COUPE	996430			996420 TIP	
				CARR 4S 2-DR COUPE TIP	996430 TIP				
<b>ROLLS ROYCE</b>		<b>ROLLS ROYCE</b>		<b>ROLLS ROYCE</b>		<b>ROLLS ROYCE</b>		<b>ROLLS ROYCE</b>	
BENTLEY				ROLLS ROYCE		BENTLEY			
ARNAGE R		BENTLEY R		SILVER SERAPH LAST OF LINE		CONTINENTAL R 420 LT ED		BENTLEY BCR420	
ARNAGE RL		BENTLEY RL				ROLLS-ROYCE			
ARNAGE RL		BENTLEY AT				SILVER SERAPH CONCOURS LT ED		ROLLS RRSSC	
ARNAGE T									
<b>SAAB</b>		<b>SAAB</b>		<b>SAAB</b>		<b>SAAB</b>		<b>SAAB</b>	
9.3 SERIES			9.3 SERIES	5-DR HATCHBACK SE 2.0	355	9.3 SERIES			
2-DR CONVERTIBLE SE	352					2-DR CONVERTIBLE SE 5-SP	352		
4-DR SPORT SEDAN ARC	344		9.5 SERIES	4-DR SEDAN ARC V6 3.0	574	9.5 SERIES			
4-DR SPORT SEDAN LINEAR	304			4-DR SEDAN LINEAR 2.3	524	5-DR WAGON 2.3 FISHER ED 5-SP	515		
4-DR SPORT SEDAN VECTOR	354			5-DR WAGON ARC V6 3.0	575	5-DR WAGON AERO 5-SP	585		
				5-DR WAGON LINEAR 2.3	525				
<b>SATURN</b>		<b>SATURN</b>		<b>SATURN</b>		<b>SATURN</b>		<b>SATURN</b>	
ION 1									
4-DR SEDAN 5-SP	ZAF69								
4-DR SEDAN AUTO	ZAG69								
ION2									
4-DR SEDAN SEDAN 5-SP	ZAZ69								
4-DR SEDAN AUTO	ZAJ69								
ION 3									
4-DR SEDAN 5-SP	ZAK69								
4-DR SEDAN AUTO	ZAL69								
<b>SUBARU</b>		<b>SUBARU</b>		<b>SUBARU</b>		<b>SUBARU</b>		<b>SUBARU</b>	
IMPREZA			IMPREZA	4-DR SEDAN RS 2.5 AWD 5-SP	JA	LEGACY			
4-DR SEDAN WRX AWD W/SPLR 5-SP	JE			4-DR SEDAN RS 2.5 AWD AUTO	JB	WAGON OUTBACK AWD 3.0 AUTO	BZ		
4-DR SEDAN WRX AWD W/SPLR AUTO	JF			4-DR SEDAN WRX AWD 5-SP	JC	WAGON OUTBACK LLBEAN AWD 3.0 5-SI BY			
LEGACY				4-DR SEDAN WRX AWD AUTO	JD				
4-DR SEDAN SPEC ED AWD 5-SP	AA			5-DR SPORT WGN 2.5 TS AWD 5-SP	LA				
4-DR SEDAN L SPEC ED AWD AUTO	AB			5-DR SPORT WGN 2.5 TS AWD AUTO	LB				
5-DR WAGON L SPEC ED AWD 5-SP	BA			5-DR SPORT WGN OUTBACK AWD 5-SP	LE				
5-DR WAGON L SPEC ED AWD AUTO	BB			6-DR SPORT WGN OUTBACK AWD AUTO	LF				
				5-DR SPORT WGN WRX AWD 5-SP	LC				
				5-DR SPORT WGN WRX AWD AUTO	LD				
LEGACY									
4-DR SEDAN OUTBACK H6 3.0 AWD									
4-DR SEDAN OUTBACK VDC H6 3.0 AWD									
5-DR WAGON OUTBACK VDC H6 3.0 AWD									



## NEW ITEM CATEGORIES FOR NEW AUTOMOBILES

UNDER THE ALTERNATIVE LIFO (LAST-IN, FIRST-OUT) METHOD FOR AUTOMOBILE DEALERS

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AUTOS

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W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000

DECEMBER 31, 2002			DECEMBER 31, 2001			DECEMBER 31, 2000		
MAKE		CODE	MAKE		CODE	MAKE		CODE
MDL	BODY STYLE		MDL	BODY STYLE		MDL	BODY STYLE	
<b>SUZUKI</b>								
<b>AERIO</b>			<b>SUZUKI</b>			<b>SUZUKI</b>		
4-DR SPORT SEDAN 5-SP	STL83Q							
4-DR SPORT SEDAN GS 5-SP W/ABS	STL83R							
4-DR SPORT SEDAN GS AUTO	STL84Q							
4-DR SPORT SEDAN GS AUTO AWD	STL85Q							
4-DR SPORT SEDAN GS AUTO W/ABS	STL84R							
4-DR SPORT SEDAN GS AUTO W/AWD/ABS	STL85R							
4-DR SPORT SEDAN S 5-SP	STL83T							
4-DR SPORT SEDAN S 5-SP W/ABS	STL83U							
4-DR SPORT SEDAN S AUTO	STL84T							
4-DR SPORT SEDAN S AUTO W/ABS	STL84U							
4-DR SPORT WAGON SX 5-SP	WTN83Q							
4-DR SPORT WAGON SX 5-SP W/ABS	WTN83R							
4-DR SPORT WAGON SX AUTO	WTN84Q							
4-DR SPORT WAGON SX AUTO AWD	WTN85Q							
4-DR SPORT WAGON SX AUTO W/ABS	WTN84R							
4-DR SPORT WAGON SX AUTO W/AWD/ABS	WTN85R							
<b>TOYOTA</b>								
<b>COROLLA</b>			<b>TOYOTA</b>			<b>TOYOTA</b>		
4-DR SEDAN CE 5-SP	1801		4-DR SEDAN 4CYL AUTO	2532		2-DR CONVERT SOLARA SE AUTO	2752	
4-DR SEDAN CE AUTO	1802		4-DR SEDAN LE 4CYL 5-SP	2531		2-DR CONVERT SOLARA V6 SE AUTO	2754	
4-DR SEDAN LE 5-SP	1821		4-DR SEDAN LE V6 AUTO	2534		2-DR CONVERT SOLARA V6 SLE AUTO	2764	
4-DR SEDAN LE AUTO	1822		4-DR SEDAN SE 4CYL 5-SP	2645				
4-DR SEDAN S 5-SP	1811		4-DR SEDAN SE 4CYL AUTO	2646				
4-DR SEDAN S AUTO	1812		4-DR SEDAN SE V6 AUTO	2648				
MATRIX			4-DR SEDAN XLE AUTO	2640				
4-DR 2WD SPORT WAGON 5-SP	1901		4-DR SEDAN XLE V6 AUTO	2644				
4-DR 2WD SPORT WAGON AUTO	1902		MR2 SPYDER	3235				
4-DR 2WD SPORT WAGON XR 5-SP	1911		2-DR CONVERTIBLE SMT					
4-DR 2WD SPORT WAGON XR AUTO	1912							
4-DR 2WD SPORT WAGON XRS 6-SP	1921							
4-DR 2WD SPORT WAGON XRS AUTO	1922							
4-DR 4WD WAGON AUTO	1904							
4-DR 4WD SPORT WAGON XR AUTO	1914							
<b>VOLKSWAGEN</b>								
<b>GTI</b>			<b>VOLKSWAGEN</b>			<b>VOLKSWAGEN</b>		
2-DR HATCHBACK VR6 1.8 6-SP	9B1JN6		GOLF			CABRIO		
2-DR HATCHBACK VR6 2.8 6-SP	9B16W6		4-DR HATCHBACK GL 5-SP	9B1DH4		2-DR GLX 5-SP	1V77L4	
JETTA			4-DR HATCHBACK GL AUTO	9B1DH3		2-DR GLX AUTO	1V77L3	
4-DR SEDAN 1.8 5-SP WBRG ED	9M2WN4		4-DR HATCHBACK GL TDI 5-SP	9B1D14				
4-DR SEDAN 1.8 AUTO WBRG ED TIP	9M2WN8		4-DR HATCHBACK GL TDI AUTO	9B1D13				
4-DR SEDAN GL 1.8 5-SP	9M24N4		2-DR HATCHBACK 1.8 5-SP	9B17N4		2-DR HATCHBACK GTI GLS 1.8 5-SP	1J16N4	
4-DR SEDAN GL 1.8 TIP AUTO	9M24N8		2-DR HATCHBACK 1.8 AUTO	9B17N8		2-DR HATCHBACK GTI GLS 1.8 AUTO	1J16N3	
NEW BEETLE			2-DR HATCHBACK VR6 2.8 6-SP	9B16U4		4-DR HATCHBACK GLS 1.8 5-SP	1J15N4	
2-DR CONVERTIBLE GL 2.0 5-SP	1Y74G4		4-DR SEDAN GLX 2.8 V6 TIP AUTO	9M27W8		4-DR HATCHBACK GLS 1.8 AUTO	1J15N3	
2-DR CONVERTIBLE GL 2.0 AUTO TIP	1Y74GA		4-DR WAGON GL 1.9 TDI 5-SP	1J64J1		4-DR SEDAN GLS 1.8 5-SP WOLFSBURG	9M2WN4	
2-DR CONVERTIBLE GLS 1.8T 5-SP	1Y75N4		4-DR WAGON GL 1.9 TDI AUTO	1J64J3		4-DR SEDAN GLS 1.8 AUTO	9M25N3	
2-DR CONVERTIBLE GLS 1.8T AUTO TIP	1Y75NA		4-DR WAGON GL 2.0 5-SP	1J64H4				
2-DR CONVERTIBLE GLS 2.0 5-SP	1Y75G4		4-DR WAGON GL 2.0 AUTO	1J64H3				
2-DR CONVERTIBLE GLS 2.0 AUTO TIP	1Y75GA		4-DR WAGON GLS 1.8 5-SP	1J65P4				
2-DR CONVERTIBLE GLX 1.8T 5-SP	1Y76N4		4-DR WAGON GLS 1.8 TIP	1J65P8				
2-DR CONVERTIBLE GLX 1.8T AUTO TIP	1Y76NA		4-DR WAGON GLS 1.9 TDI 5-SP	1J65J1				
2-DR COUPE GL 1.8 6-SP	1C14N4		4-DR WAGON GLS 1.9 TD1 AUTO	1J65J3				
2-DR COUPE GL 1.8 AUTO	1C14N3		4-DR WAGON GLS 2.0 5-SP	1J65H4				
2-DR COUPE GL 1.9 TDI 4-SP AUTO	1C14J3		4-DR WAGON GLS 2.0 AUTO	1J65H3				
2-DR COUPE S 1.8T 5-SP	1C16N6		4-DR WAGON GLS 2.8 5-SP	1J65U4				
2-DR COUPE GL 1.9 TDI 5-SP	1C14J4							



**NEW ITEM CATEGORIES FOR NEW AUTOMOBILES  
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W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000

AUTOS  
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DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000	
MAKE		MAKE		MAKE	
MDL	BODY STYLE	CODE	MDL	BODY STYLE	CODE
<b>VOLKSWAGEN</b>		<b>VOLKSWAGEN</b>		<b>VOLKSWAGEN</b>	
PASSAT			JETTA (continued)		
4-DR SEDAN GL 1.8 5-SP	3B36K1		4-DR WAGON GLS 2.8 AUTO	1J65U3	
4-DR SEDAN GL 1.8 AUTO	3B36K5		4-DR WAGON GLX 2.8 5-SP	1J66U4	
4-DR SEDAN WB 4.0 4MOTION 6-SP	3B38V8		4-DR WAGON GLX 2.8 AUTO	1J66U3	
4-DR SEDAN WB 4.0 4MOTION AUTO	3B38V9				
6-DR WAGON GL 1.8 5-SP	3B66K1				
5-DR WAGON GL 1.8 TIP AUTO	3B66K5				
6-DR WAGON WB 4.0 4MOTION 6-SP	3B68V8				
6-DR WAGON WB 4.0 4MOTION AUTO	3B68V9				
<b>VOLVO</b>		<b>VOLVO</b>		<b>VOLVO</b>	
60 SERIES			60 SERIES		
S60 4-DR SEDAN 2.5T AWD AUTO	S60 2.5TAWDA		S60 4-DR SEDAN 2.4T AUTO W/SR	S60 2.4TASR	
70 SERIES			S60 4-DR SEDAN 2.4T AUTO W/SR/AWD	S60 2.4TASRAW	
V70 5-DR WAGON 2.5T AWD AUTO	V70 2.5TAWDA		S60 4-DR SEDAN T5 5-SP W/SR	S60 T5MSR	
XC70 5-DR WAGON 2.5T AWD AUTO	XC70 2.5TAWDA		70 SERIES		
			C70 2-DR COUPE HT 5-SP W/SR	C70 HTMSR	
			C70 2-DR COUPE HT AUTO W/SR	C70 HTASR	
			V70 5-DR WAGON AUTO W/AWD/SR	V70 24TAAWDSR	
			V70 5-DR WAGON T5 5-SP W/SR	V70 T5MSR	
			V70 5-DR WAGON XC 2.4T AUTO	V70 XC2.4TA	
			80 SERIES		
			S80 4-DR SEDAN T6 EXEC AUTO W/SR	S80 T6EXECASR	
			70 SERIES		
			C70 2-DR COUPE HT 5-SP	C70 HTM	
			C70 2-DR COUPE HT 5-SP SE W/SR	C70 HTMSRSE	
			V70 5-DR WAGON 2.4 5-SP	V70 2.4	
			V70 5-DR WAGON 2.4T AUTO	V70 2.4TA	
			V70 5-DR WAGON 2.4T AUTO W/SR	V70 2.4TASR	
			V70 5-DR WAGON T5 5-SP	V70 T5	
			V70 5-DR WAGON T5 AUTO W/SR	V70 T5ASR	
			V70 5-DR WAGON XC 2.4T AUTO W/SR	V70 XC2.4TASR	
			V70 5-DR WAGON XC AWD AUTO	V70 XCWADA	
			80 SERIES		
			S80 4-DR SEDAN 2.9 AUTO W/SR	S80 2.9ASR	
			S80 4-DR SEDAN T8 AUTO W/SR	S80 T8ASR	
			S80 4-DR SEDAN T6 EXEC	S80 T6EXEC	



DE FILIPPS'

# LIFO LOOKOUT

2003

## NEW ITEM REPORT

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### NEW ITEM CATEGORIES FOR NEW LIGHT-DUTY TRUCKS

### UNDER THE ALTERNATIVE LIFO (LAST-IN, FIRST-OUT) METHOD FOR AUTOMOBILE DEALERS

### REVENUE PROCEDURES 97-36 & 92-79

### W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000

LIGHT-DUTY
TRUCKS
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DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000	
MDL	BODY STYLE	MDL	BODY STYLE	MDL	BODY STYLE
MAKE	CODE	MAKE	CODE	MAKE	CODE
ACURA		ACURA		ACURA	
MDX				MDX	
4-DR 4WD W/DVD AUTO	YD187			4-DR 4WD AUTO	YD182
4-DR 4WD W/DVD/NAV AUTO	YD189			4-DR 4WD TOURING AUTO	YD186
BMW		BMW		BMW	
X5		X5		X5	
4-DR SAV 4.6	66			4-DR SPORT ACTIVITY VEHICLE 3.0	64
BUICK		BUICK			
RENDEZVOUS					
4-DR AWD SPORT UTILITY CX	4BT26				
4-DR FWD SPORT UTILITY CX	4BK26				
CADILLAC		CADILLAC		CADILLAC	
ESCALADE		ESCALADE			
4-DR SPORT UTILITY ESV	6K15906	4-DR SPORT UTILITY EXT AWD	6K15936		
CHEVROLET/GEO		CHEVROLET/GEO		CHEVROLET/GEO	
EXPRESS CARGO VAN		AVALANCHE		3500 CHASSIS-CABS	
CARGO VAN	CG13405	4-DR 1500 2WD SPORT UTILITY	CC15936	EXT CAB 161.5 WB	CK38053
CARGO VAN	CG23406	4-DR 1500 4WD SPORT UTILITY	CK15936	EXT CAB 161.5 WB L/D	CC38053
CARGO VAN	CG33405	4-DR 2500 2WD SPORT UTILITY	CC25936	EXT CAB 185.6 WB	CK38453
CARGO VAN	CH13405	4-DR 2500 4WD SPORT UTILITY	CK25936	EXT CAB 185.5 WB L/D	CC38453
CARGO VAN	CH23405	SILVERADO 1500		EXT CAB LS 161.5 WB	CK38053 LS
CARGO VAN YF7 UPFITTER	CG13405 YF7	2WD CREW CAB LS HD	CC15743 LS	EXT CAB LS 161.5 WB L/D	CC38053 LS
CARGO VAN YF7 UPFITTER	CG23405 YF7	2WD CREW CAB LT HD	CC15743 LT	EXT CAB LS 185.6 WB	CK38453 LS
CARGO VAN YF7 UPFITTER	CG33405 YF7	4WD CREW CAB LS HD	CK15743 LS	EXT CAB LS 185.6 WB L/D	CC38453 LS
CARGO VAN YF7 UPFITTER	CH13405 YF7	4WD CREW CAB LT HD	CK15743 LT	REG CAB 137 WB	CK38003
EXT CARGO VAN	CG23705	TRAILBLAZER		REG CAB 137 WB L/D	CC38003
EXT CARGO VAN	CG33705	4-DR 2WD SPORT UTILITY EXT LT	CS15806 LT	REG CAB 161.5 WB	CK36403
EXT CARGO VAN YF7 UPFITTER	CG23705 YF7	4-DR 2WD SPORT UTILITY LS	CS15806	REG CAB 161.5 WB L/D	CC36403
EXT CARGO VAN YF7 UPFITTER	CG33705 YF7	4-DR 2WD SPORT UTILITY LT	CS15506 LT	REG CAB LS 137 WB	CK38003 LS
EXPRESS CUTAWAY VAN		4-DR 2WD SPORT UTILITY LTZ	CS15806 LTZ	REG CAB LS 137 WB L/D	CC38003 LS
CUTAWAY VAN C8Y	CG33503	4-DR 4WD SPORT UTILITY EXT LT	CT15806 LT	REG CAB LS 161.5 WB	CK38403 LS
CUTAWAY VAN C7A	CG33503 C7A	4-DR 4WD SPORT UTILITY LS	CT15806	REG CAB LS 161.5 WB L/D	CC38403 LS
CUTAWAY VAN C7A	CG33803	4-DR 4WD SPORT UTILITY LT	CT15506 LT	REG CAB LS 161.5 WB	CK38403 LS
CUTAWAY VAN C7L	CG33503 C7L	4-DR 4WD SPORT UTILITY LTZ	CT15506 LTZ	REG CAB LS 161.5 WB	CC38403 LS



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**LIGHT-DUTY**

**TRUCKS**

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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

<b>DECEMBER 31, 2002</b>						<b>DECEMBER 31, 2001</b>						<b>DECEMBER 31, 2000</b>								
<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>			
	<b>CHEVROLET/GEO</b>							<b>CHEVROLET/GEO</b>							<b>CHEVROLET/GEO</b>					
<b>EXPRESS CUTAWAY VAN cont'd</b>				<b>VENTURE</b>											<b>BLAZER</b>					
CUTAWAY VAN C7UC7N	CG33803 C7L		4-DR PASS WARNER BROS LWB AWD	1UT16 WB											2-DR 2WD XTREME			CS10516 XT		
CUTAWAY VAN C7UC7N	CG33903 C7L		4-DR PASS LS LWB AWD	1UT16 LS											<b>S10 PICKUP</b>					
<b>EXPRESS PASSENGER VAN</b>			4-DR PASS LT LWB AWD	1UT16											4WD CREW CAB LS			CT10843		
EXT PASSENGER VAN	CG23706		4-DR PASS VAN BASE 1SA	1UN16											<b>SILVERADO 1500</b>					
EXT PASSENGER VAN	CG33706														2WD EXT CAB LWB 4-DR LT W/ONSTAR			CC15653 LT/OS		
PASSENGER VAN	CG13406														2WD EXT CAB SWB 4-DR LT W/ONSTAR H/D			CC15753 LT/OS		
PASSENGER VAN	CG23406														4WD EXT CAB LWB 4-DR LT W/ONSTAR			CK15653 LT/OS		
PASSENGER VAN	CG33406														4WD EXT CAB SWB 4-DR LT W/ONSTAR			CK15753 LT/OS		
PASSENGER VAN	CH13406														<b>SILVERADO 2500</b>					
<b>SILVERADO 1500</b>															2WD CREW CAB LWB H/D			CC25943		
4WD EXT CAB F/S SS	CK15753 SS														2WD CREW CAB LWB LS H/D			CC25943 LS		
<b>VENTURE</b>															2WD CREW CAB LWB LT H/D			CC25943 LT		
4-DR EXT PASS BASE 1SA	1UM16 1SA														2WD CREW CAB LWB LT W/ONSTAR H/D			CC25943 LT/OS		
4-DR EXT PASS LT ENTERTAINER 1SG	1UM16 LTE														2WD CREW CAB SWB H/D			CC25743		
4-DR EXT PASS Z10 CARGO 1SF	1UM16 Z10														2WD CREW CAB SWB LT H/D			CC25743 LT		
															2WD CREW CAB SWB LT W/ONSTAR H/D			CC25743 LT/OS		
															2WD EXT CAB LWB 4-DR H/D			CC25953		
															2WD EXT CAB LWB 4-DR LS H/D			CC25953 LS		
															2WD EXT CAB LWB 4-DR LT H/D			CC25953 LT		
															2WD EXT CAB SWB 4-DR LT W/ONSTAR H/D			CC25953 LT/OS		
															2WD EXT CAB SWB 4-DR H/D			CC25753		
															2WD EXT CAB SWB 4-DR DR H/D			CC25753 LS		
															2WD EXT CAB SWB 4-DR LT H/D			CC25753 LT		
															2WD EXT CAB SWB 4-DR LT W/ONSTAR H/D			CC25753 LT/OS		
															2WD EXT CAB SWB 4-DR LT W/ONSTAR H/D			CC25753 LT/SHD		
															4WD REG CAB LWB H/D			CK15903		
															4WD REG CAB LWB LS H/D			CK15903 LS		
															<b>SILVERADO 3500</b>					
															2WD CREW CAB			CC35943		
															2WD CREW CAB LS			CC35943 LS		
															2WD CREW CAB LT			CC35943 LT		
															2WD CREW CAB LT W/ONSTAR			CC35943 LT/OS		
															2WD EXT CAB			CC35953		
															2WD EXT CAB LS			CC35953 LS		
															2WD EXT CAB LT			CC35953 LT		
															2WD EXT CAB LT W/ONSTAR			CC35953 LT/OS		
															2WD REG CAB			CC35903		
															2WD REG CAB LS			CC35903 LS		
															4WD CREW CAB			CK35943		
															4WD CREW CAB LS			CK35943 LS		
															4WD CREW CAB LT			CK35943 LT		
															4WD CREW CAB LT W/ONSTAR			CK35943 LT/OS		
															4WD EXT CAB			CK35953		
															4WD EXT CAB LS			CK35953 LS		
															4WD EXT CAB LT			CK35953 LT		
															4WD REG CAB			CK35903		



**NEW ITEM CATEGORIES FOR NEW LIGHT-DUTY TRUCKS  
UNDER THE ALTERNATIVE LIFO (LAST-IN, FIRST-OUT) METHOD FOR AUTOMOBILE DEALERS  
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W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000

**LIGHT-DUTY  
TRUCKS**  
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DECEMBER 31, 2002			DECEMBER 31, 2001			DECEMBER 31, 2000		
MAKE		CODE	MAKE		CODE	MAKE		CODE
CHEVROLET/GEO			CHEVROLET/GEO			CHEVROLET/GEO		
CHRYSLER			CHRYSLER			CHRYSLER		
PT CRUISER 4-DR UTILITY GT	PTCX44		PT CRUISER 4-DR SPORT WAGON LTD ED 4-DR SPORT WAGON TOURING ED	PTCS44 PTCP44		PT CRUISER 4-DR WAGON	PTCH44	
TOWN & COUNTRY 5-DR WAGON EL			TOWN & COUNTRY 5-DR WAGON EX	RSYM53		TOWN & COUNTRY 5-DR WAGON LTD AWD	RSCS53	
VOYAGER 4-DR WAGON EC			VOYAGER 4-DR WAGON FWD	RSYE52		VOYAGER 5-DR WAGON LX AWD	RSCH53	
DODGE			DODGE			VOYAGER 5-DR WAGON LXI AWD	RSCP53	
DAKOTA 4X2 CLUB CAB R/T 131WB 4-2 REG CAB R/T 112WB	AN1X31 AN1X61		CARAVAN CARAVAN EC	RSKE52		VOYAGER 5-DR WAGON LXI FWD	RSYP53	
RAM PICKUP 2WD 1500 QUAD CAB SLT 140 2WD 1500 QUAD CAB SLT 160 2WD 1500 REG CAB SLT 120 2WD 1500 REG CAB SLT 140 2WD 2500 QUAD CAB SLT 139 HD	DR1H41 DR1H42 DR1H61 DR1H62 DR2H41		GRAND CARAVAN EL	RSKM53		DODGE	RSYL52	
2WD 2500 QUAD CAB SLT 155 2WD 2500 QUAD CAB ST 139HD 2WD 2500 QUAD CAB ST 155HD 2WD 2500 QUAD CAB ST 155SRW HD	DR2H42 DR2L41 DR2L42 DR3H42		DAKOTA 4X2 CLUB CAB SLT 131WB 4X2 CLUB CAB SPORT 131WB 4X2 QUAD CAB SLT 4X2 QUAD CAB SPORT 112WB 4X2 REG CAB SLT 112WB 4X2 REG CAB SPORT	AN1H31 AN1M31 AN1H84 AN1M84 AN1H81 AN1M61		CARAVAN CARAVAN SE	RSKL52	
2WD 3500 QUAD CAB SLT 155 SRW HD	DR3H41		4X4 CLUB CAB SLT 131WB 4X4 CLUB CAB SPORT 131WB 4X4 QUAD CAB SLT 4X4 REG CAB SLT 112WB 4X4 REG CAB SPORT 112WB	AN5H31 AN5M31 AN5H84 AN5H81 AN5M61		CARAVAN CARAVAN SPORT	RSKH52	
2WD 3500 QUAD CAB ST 155 DRW HD	DR3L42		DURANGO 4-DR 2WD SLT	DN1H74		GRAND CARAVAN ES	RSKP53	
2WD 3500 QUAD CAB ST 155 SRW HD	DR3L41		4-DR 2WD SLT PLUS	DN1P74		GRAND CARAVAN ES AWD	RSOP53	
2WD 3500 REG CAB SLT 135 DRW	DR3H62		4-DR 4WD R/T	DN5X74		GRAND CARAVAN EX	RSKX53	
2WD 3500 REG CAB ST 135 DRW	DR3L62		4-DR 4WD SLT	DN5H74		GRAND CARAVAN SE	RSKL53	
4WD 1500 QUAD CAB SLT 140	DR6H41		4-DR 4WD SLT PLUS	DN5P74		GRAND CARAVAN SPORT	RSKH53	
4WD 1500 QUAD CAB SLT 160	DR6H42		RAM PICKUP 2WD 1500 QUAD CAB LWB	DR1L42		GRAND CARAVAN SPORT AWD	RSDH53	
4WD 1500 REG CAB SLT 120	DR6H61		2WD 1500 QUAD CAB SWB	DR1L41		DODGE	RSYL52	
4WD 1500 REG CAB SLT 150	DR6H62		2WD 1500 REG CAB LWB	DR1L62		DODGE	RSYL52	
4WD 2500 REG CAB SLT 139 HD	DR7H41		2WD 1500 REG CAB SWB	DR1L81		DODGE	RSYL52	
4WD 2500 QUAD CAB SLT 155 HD	DR7H42		4WD 1500 QUAD CAB LWB	DR6L42		DODGE	RSYL52	
4WD 2500 QUAD CAB ST 139 HD	DR7L41		4WD 1500 QUAD CAB SWB	DR6L41		DODGE	RSYL52	
4WD 2500 QUAD CAB ST 155 HD	DR7L42		4WD 1500 REG CAB LWB 135	DR6L62		DODGE	RSYL52	
4WD 2500 REG CAB SLT 135 HD	DR7H62		4WD 1500 REG CAB SWB 119	DR6L61		DODGE	RSYL52	



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**LIGHT-DUTY**

**TRUCKS**

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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

<b>DECEMBER 31, 2002</b>				<b>DECEMBER 31, 2001</b>				<b>DECEMBER 31, 2000</b>			
<b>MAKE</b>		<b>MAKE</b>		<b>MAKE</b>		<b>MAKE</b>		<b>MAKE</b>		<b>MAKE</b>	
<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>CODE</b>
<b>DODGE</b>				<b>DODGE</b>				<b>DODGE</b>			
RAM PICKUP cont'd											
4WD 2500 REG CAB ST 135 HD		DR7L82									
4WD 3500 QUAD CAB SLT 155 DRW HD		DR8H42									
4WD 3500 QUAD CAB SLT 155 SRW HD		DR8H41									
4WD 3500 QUAD CAB ST 155 DRW HD		DR8L42									
4WD 3500 QUAD CAB ST 155 SRW HD		DR8L41									
4WD 3500 REG CAB 140 HD		DR8H62									
4WD 3500 REG CAB SLT 135 DRW		DR8L82 SLT									
4WD 3500 REG CAB ST 135 DRW		DR8L82									
<b>FORD</b>				<b>FORD</b>				<b>FORD</b>			
ESCAPE				ESCAPE					ESCAPE		
4-DR 2WD XLS SPORT 111A		U01 SP111		4-DR 4WD XLS CHOICE 220A		U02 CH		4-DR 4WD WAGON XLS		U02	
4-DR 2WD XLS SPORT 211A		U02 SP211		4-DR 4WD XLS SPORT 210A		U02 SP		4-DR 4WD WAGON XLT		U04	
4-DR 2WD XLT MIDNIGHT 330A		U03 MDN		4-DR 4WD XLT CHOICE 400A		U04 CH		4-DR FWD WAGON XLS		U01	
4-DR 2WD XLT SPORT 330		U03 330		4-DR 4WD XLT PREMIUM 420A		U04 PREM		4-DR FWD WAGON XLT		U03	
4-DR 4WD LTD 600A		U04 600A		4-DR 4WD XLT SPORT 410A		U04 SP		EXPLORER			
4-DR 4WD XLT MIDNIGHT 430A		U04 MDN430		4-DR FWD V8 XLS CHOICE 120A		U01 CH		4DR WAGON 2WD EDDIE BAUER		U64 EB	
4-DR FWD LTD 600A		U04 500A		4-DR FWD XLS SPORT 110A		U01 SP		4DR WAGON 2WD LTD		U65 LTD	
EXCURSION				4-DR FWD XLT CHOICE 300A		U03 CH		4DR WAGON 2WD XLS		U62 XLS	
4X2 6.8 XLT LIMO 800		U40 800		4-DR FWD XLT CHOICE 310A		U03 CH2		4DR WAGON 2WD XLT		U63 XLT	
4X2 WAGON 6.0 EDDIE BAUER 326		U44 326		4-DR FWD XLT PREMIUM 320A		U03 PREM		4DR WAGON 4WD EDDIE BAUER		U74EB	
4X2 WAGON 6.0 LTD 361		U42 351		EXCURSION				4DR WAGON 4WD LTD		U76 LTD	
4X2 WAGON 6.0 XLT PREM 161		U40 161		4X2 WAGON LTD 5.4 UTL 330A		U42 330		4DR WAGON 4WD XLS		U72 XLS	
4X2 WAGON 6.0 XLT SSV 921		U40 921		4X2 WAGON LTD 6.8 310A		U42 310		4DR WAGON 4WD XLT		U73 XLT	
4X2 WAGON 6.0 XLT VAL 121		U40 121		4X2 WAGON LTD 6.8 ULT 340A		U42 340		F150 PICKUP			
4X2 WAGON EDDIE BAUER 305A		U44 305A		4X2 WAGON LTD 7.3 320A		U42 320		2WD SUPERCREW CAB KING RANCH		W07 KR	
4X2 WAGON EDDIE BAUER 316A		U44 315A		4X2 WAGON LTD 7.3 ULT 350A		U42 350		4WD SUPERCREW CAB KING RANCH		W08 KR	
4X2 WAGON EDDIE BAUER 325A		U44 325A		4X2 WAGON XLT 6.4 PREM 130A		U40 130		4X2 SUPERCAB HARLEY-DAV ED		X07 HD	
4X4 WAGON 6.0 LTD 431		U43 431		4X2 WAGON XLT 6.4 SSV 900A		U40 900		RANGER			
4X4 WAGON 6.0 XLT PREM 231		U41 231		4X2 WAGON XLT 6.8 110A		U40 110		2WD REG CAB EDGE 112WB 322A		R10 E322	
4X4 WAGON 6.0 SSV 941		U41 941		4X2 WAGON XLT 6.8 910A		U40 910		2WD REG CAB EDGE PLUS 112WB 324A		R10 EP324	
4X4 WAGON 6.0 XLT VAL 211		U41 211		4X2 WAGON XLT 6.8 PREM 140A		U40 140		2WD REG CAB XL 112WB 302A		R10 XL302	
4X4 WAGON EDDIE BAUER 405A		U45 405A		4X2 WAGON XLT 7.3 120A		U40 120		2WD REG CAB XL 112WB 314A		R10 XL314	
4X4 WAGON EDDIE BAUER 415A		U45 415A		4X2 WAGON XLT 7.3 PREM 160A		U40 150		2WD REG CAB XL 118WB 304A		R10 XL304	
4X4 WAGON EDDIE BAUER 6.0 416		U45 416		4X2 WAGON XLT SSV 7.3 920A		U40 920		2WD REG CAB XL 118WB 306A		R10 XL306	
EXPEDITION				4X4 WAGON LTD 6.8 ULT 420A		U43 420		2WD REG CAB XL 118WB 316A		R10 XL316	
4-DR 2WD EDDIE BAUER 300A		U17 300A		4X4 WAGON LTD 7.3 410A		U43 410		2WD REG CAB XLT 112WB 332A		R10 XLT322	
4-DR 2WD EDDIE BAUER 310A		U17 310A		4X4 WAGON LTD 7.3 ULT 430A		U43 430		2WD REG CAB XLT 112WB 333A		R10 XLT333	
4-DR 2WD XLT POPULAR 110A		U15 110A		4X4 WAGON XLT 5.4 PREM 240A		U41 240		2WD REG CAB XLT 112WB 336A		R10 XLT336	
4-DR 2WD XLT POPULAR 130A		U15 130A		4X4 WAGON XLT 5.4 SSV 950A		U41 950		2WD REG CAB XLT 112WB 341A		R10 XLT341	
4-DR 2WD XLT PREMIUM 120A		U15 120A		4X4 WAGON XLT 6.8 200A		U41 200		2WD REG CAB XLT 112WB 343A		R10 XLT343	
4-DR 2WD XLT PREMIUM 140A		U15 140A		4X4 WAGON XLT 6.8 PREM 220A		U41 220		2WD REG CAB XLT 112WB 344A		R10 XLT344	
4-DR 2WD XLT SSV 910		U15 910		4X4 WAGON XLT 6.8 SSV 930A		U41 930		2WD REG CAB XLT 112WB 347A		R10 XLT347	
4-DR 2WD XLT SSV 920		U15 920		4X4 WAGON XLT 7.3 210A		U41 210		2WD SUPERCAB EDGE 126WB 371A		R14 E371	
4-DR 2WD XLT VALUE 100A		U15 100A		4X4 WAGON XLT 7.3 PREM 230A		U41 230		2WD SUPERCAB EDGE PLUS 126WB 372A		R14 EP372	
4-DR 4WD EDDIE BAUER 400A		U18 400A		4X4 WAGON XLT 7.3 SSV 940A		U41 940		2WD SUPERCAB EDGE PLUS 126WB 374A		R14 EP374	
4-DR 4WD XLT FX4 240A		U16 240A		EXPLORER SPORT				2WD SUPERCAB XL 126WB 381A		R14 XL361	
4-DR 4WD XLT POPULAR 210A		U16 210A		4X2 WGN SPORT CHOICE 120A		U60 CH		2WD SUPERCAB XL 126WB 382A		R14 XLT382	
4-DR 4WD XLT POPULAR 230A		U16 230A		4X2 WGN SPORT PREM 130A		U60 PREM		2WD SUPERCAB XL 126WB 385A		R14 XLT385	
4-DR 4WD XLT PREMIUM 220A		U16 220A		4X2 WGN SPORT TRAC CHOICE 120A		U67 CH		4-DR 2WD SUPERCAB XL 126WB 387A		R14 XLT387	
4-DR 4WD XLT PREMIUM 250A		U16 250A		4X2 WGN SPORT TRAC PREM 130A		U67 PREM		4-DR 2WD SUPERCAB XL 126WB 388A		R14 XLT388	
4-DR 4WD XLT SSV 930		U16 030		4X4 WGN SPORT CHOICE 220A		U70 CH		4-DR 4WD SUPERCAB EDGE 126WB 376A		R15 E376	
4-DR 4WD XLT VALUE 200A		U16 200A		4X4 WGN SPORT PREM 230A		U70 PREM		4-DR 4WD SUPERCAB EDGE PLUS 126WB 377A		R15 EP377	
EXPLORER				4X4 WGN SPORT TRAC CHOICE 220A		U77 CH		4-DR 4WD SUPERCAB EDGE PLUS 126WB 378A		R15 EP378	
4-DR WAGON 2WD XLS SPORT 110A		U62 110		4X4 WGN SPORT TRAC PREM 230A		U77 PREM		4-DR 4WD SUPERCAB XLT 126WB 391A		R15 XLT391	
4-DR WAGON 4WD XLS SPORT 210A		U72 210		4X2 SUPERCAB S/S KING RANCH SWB		X17 KR		4-DR 4WD SUPERCAB XLT 126WB 392A		R15 XLT392	
4WD WAGON 2WD EDDIE BAUER 155A		U64 155		4X4 SUPERCAB S/S KING RANCH SWB		X16 KR		4-DR 4WD SUPERCAB XLT 126WB 393A		R15 XLT393	
4-DR WAGON 2WD LTD 165A		U66 165		RANGER				4-DR 4WD SUPERCAB XLT 126WB 394A		R15 XLT394	
4-DR WAGON 2WD NBX 140A		U63 140		2WD REG CAB XL 118WB 305A		R10 XL305		4-DR 4WD SUPERCAB XLT 126WB 395A		R15 XLT395	
4-DR WAGON 4X2 NBX 145A		U63 145		2WD REG CAB XL 112WB 311A		R10 XL311		4-DR 4WD SUPERCAB XLT 126WB 397A		R15 XLT397	
4-DR WAGON 2WD XLT 125A		U63 125		2WD REG CAB XLT 112WB 335A		R10 XL335		4-DR 4WD SUPERCAB XLT 126WB 398A		R15 XLT398	
4-DR WAGON 2WD XLT SPORT 130A		U63 130		2WD REG CAB XLT 112WB 337A		R10 XL337		4WD REG CAB EDGE PLUS 126WB 326A		R11 EP326	
4-DR WAGON 2WD SPORT 135A		U63 135									

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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

DECEMBER 31, 2002			DECEMBER 31, 2001			DECEMBER 31, 2000		
MDL	BODY STYLE	CODE	MDL	BODY STYLE	CODE	MDL	BODY STYLE	CODE
<b>FORD</b>			<b>FORD</b>			<b>FORD</b>		
<b>EXPLORER cont'd</b>			<b>RANGER cont'd</b>			<b>RANGER cont'd</b>		
4-DR WAGON 4WD EDDIE BAUER 285A	U74 255		2WD REG CAB XLT 112WB 338A	R10 XLT338		4WD REG CAB EDGE PLUS 112WB 328A	R11 EP328	
4-DR WAGON 4WD LTD 285A	U75 265		2WD SUPERCAB XL 126WB 356A	R14 XL355		4WD REG CAB XL 118WB 308A	R10 XL308	
4-DR WAGON 4WD NBX 240A	U73 240		2WD SUPERCAB XL 126WB 362A	R44 XL382		4WD SUPERCAB XL 126WB 351A	R15 XL351	
4-DR WAGON 4WD NBX 246A	U73 246		2WD SUPERCAB XLT 126WB 380A	R14 XLT380		<b>WINDSTAR</b>		
4-DR WAGON 4WD XLT 225A	U73 225		4-DR 2WD SUPERCAB EDGE 126WB 373A	R44 E373		4-DR WAGON LIMITED	A58	
4-DR WAGON 4WD XLT 235A	U73 235		4-DR 2WD SUPERCAB XLT 126WB 383A	R44 XLT383		4-DR WAGON SE SPORT	A57	
4-DR WAGON 4WD SPORT 230A	U73 230		4-DR 4WD SUPERCAB XLT 126WB 390A	R45 XLT390				
4-DR WAGON AWD EDDIE BAUER 350A	U84 350		4WD SUPERCAB XL 126WB 308A	R15 XL308				
4-DR WAGON AWD EDDIE BAUER 358A	U84 355		4WD SUPERCAB XLT 126WB 396A	R15 XLT396				
4-DR WAGON AWD LTD 380A	U85 380							
4-DR WAGON AWD LTD 385A	U85 385							
4-DR WAGON AWD XLS 300A	U82 300							
4-DR WAGON AWD XLS SPORT 310A	U82 310							
4-DR WAGON AWD XLT 320A	U83 320							
4-DR WAGON AWD XLT 325A	U83 325							
4-DR WAGON AWD XLT SPORT 330A	U83 330							
4-DR WAGON AWD XLT SPORT 335A	U83 335							
<b>EXPLORER SPORT</b>			<b>WINDSTAR</b>					
4X2 WAGON SPORT TRAC XLS 110A	U67 110A		4-DR WAGON LX DELUXE	A51 LXDLX				
4X2 WAGON SPORT TRAC XLS 110A	U80 110A							
4X4 WAGON SPORT TRAC XLS 210A	U77 VAL							
4X4 WAGON SPORT XLS 210A	U70 210A							
<b>F150 PICKUP</b>								
4X2 SUPERCAB F/S KING RANCH SWB	X07 KR							
4X4 SUPERCAB F/S KING RANCH SWB	X08 KR							
<b>RANGER</b>								
2WD SUPERCAB EDGE 126WB 472	R14 472							
2WD SUPERCAB EDGE 126WB 372	R14 372A							
4-DR 4WD SUPERCAB EDGE 126WB 354A	R44 E354A							
4WD REG CAB XL 118WB 309A	R11 XL309A							
4WD SUPERCAB XL 126WB 307A	R15 XL307A							
4WD SUPERCAB XLT 126WB 395	R15 XLT395							
4WD SUPERCAB XLT 126WB 493 (REG)	R45 XLT493							
4WD SUPERCAB XLT VALUE 498	R15 498							
<b>GMC TRUCKS</b>			<b>GMC TRUCKS</b>			<b>GMC TRUCKS</b>		
<b>ENVoy XL</b>			<b>ENVoy</b>			<b>SAVANA</b>		
2WD 4-DR SLE	TS15806 SLE		2-DR 4WD SLT	TS15506 SLT		G3500 SPECIAL	TG31903	
2WD 4-DR SLT	TS15806 SLT		2WD 4-DR SLE	TS15506 SLE		<b>SIERRA 3500 CHASSIS-CABS</b>		
4WD 4-DR SLE	TS15806 SLE		4WD 4-DR SLE	TT15506		2WD 3500 REG CAB CHASSIS SL	TC36003 SL	
4WD 4-DR SLT	TT15806 SLT		4WD 4-DR SLT	TT15506 SLT		2WD 3500 REG CAB CHASSIS SLE/SWB	TC36003 SLE	
<b>SAVANA CARGO VAN</b>			<b>SIERRA 3500 CHASSIS-CABS</b>			2WD 4-DR EXT CAB CHASSIS SL LWB	TC36463 SL	
CARGO VAN	TG13405		2WD 3500 EXT CAB CHASSIS LWB	TC36453		2WD 4-DR EXT CAB CHASSIS SLE/LWB	TC36063 SL	
CARGO VAN	TG23405		2WD 3500 EXT CAB CHASSIS SWB	TC36053		2WD 4-DR EXT CAB CHASSIS SLE/SLT LWB	TC36463 SLT	
CARGO VAN	TG33405		2WD 3500 REG CAB CHASSIS LWB	TC36403		2WD 4-DR EXT CAB CHASSIS SLE/SLT SWB	TC36063 SLE	
CARGO VAN	TH13405		2WD 3500 REG CAB CHASSIS SWB	TC36003		2WD REG CAB CHASSIS SL LWB	TC36403 SL	
CARGO VAN	TH23405		4WD 3500 EXT CAB CHASSIS LWB	TK36453		2WD REG CAB CHASSIS SLE LWB	TC36403 SLE	
CARGO VAN YF7 UPPFITTER	TG13405 YF7		4WD 3500 EXT CAB CHASSIS SWB	TK36053		4WD 4-DR EXT CAB CHASSIS SL LWB	TK36463 SL	
CARGO VAN YF7 UPPFITTER	TG23405 YF7		4WD 3500 REG CAB CHASSIS LWB	TK36403		4WD 4-DR EXT CAB CHASSIS SL SWB	TK36063 SL	
CARGO VAN YF7 UPPFITTER	TG33405 YF7		4WD 3500 REG CAB CHASSIS SWB	TK36003		4WD 4-DR EXT CAB CHASSIS SLE/SWB	TK36063 SLE	
EXT CARGO VAN	TG23705		<b>SIERRA HEAVY-DUTY PICKUP</b>			4WD 4-DR EXT CAB CHASSIS SLE/SLT SWB	TK36463 SLE	
EXT CARGO VAN	TG33705		2WD 2500 CREW CAB LWB H/D	TC25943 HD		4WD 4-DR REG CAB CHASSIS SL SWB	TC36003 SL	
EXT CARGO VAN YF7	TG23705 YF7		2WD 2500 CREW CAB SWB H/D	TC25743 HD		4WD 4-DR REG CAB CHASSIS SLE SWB	TC36003 SLE	
EXT CARGO VAN YF7 UPPFITTER	TG33705 YF7		2WD 2500 EXT CAB LWB H/D	TC25963 HD		4WD REG CAB CHASSIS SL LWB	TC36403 SL	
EXT CARGO VAN YF7 UPPFITTER	TG33705 YF7		2WD 2500 EXT CAB SWB H/D	TC25903 HD		4WD REG CAB CHASSIS SLE LWB	TC36403 SLE	
<b>SAVANA CUTAWAY VAN</b>			<b>SIERRA H/D PICKUP</b>			<b>SIERRA H/D PICKUP</b>		
CUTAWAY VAN C6Y	TG33503		4WD 2500 CREW CAB LWB H/D	TK25943 HD		2WD 2500 CREW CAB SL SWB H/D	TC25743 SLHD	
CUTAWAY VAN C7A	TG33503 C7A		4WD 2500 CREW CAB SWB H/D	TK25743 HD		2WD 2500 CREW CAB SL LWB H/D	TC25943 SLHD	
CUTAWAY VAN C7A	TG33803		4WD 2500 EXT CAB LWB H/D	TK25963 HD		2WD 2500 CREW CAB SLE/SLT SWB H/D	TC25743 SLEHD	
CUTAWAY VAN C7L	TG33503 C7L		4WD 2500 EXT CAB SWB H/D	TK25753 HD		2WD 2500 REG CAB SL H/D	TC25903 SLHD	
CUTAWAY VAN C7L	TG33803 C7L		4WD 2500 REG CAB LWB H/D	TK25903 HD		2WD 2500 REG CAB SLE H/D	TC25903 SLEHD	
CUTAWAY VAN C7L	TG33903		<b>SIERRA PICKUP</b>			2WD 4-DR 2500 EXT CAB SL SWB H/D	TC25753 SLHD	
<b>SAVANA PASSENGER VAN</b>			2WD 1500 EXT CAB LWB	TC15953		2WD 4-DR 2500 EXT CAB SL LWB H/D	TC25693 SLHD	
EXT PASSENGER VAN	TG23706		2WD 1500 EXT CAB SWB	TC15753		2WD 4-DR 2500 EXT CAB SLE/SLT SWB H/D	TC25753 SLEHD	
EXT PASSENGER VAN	TG33706		2WD 1500 REG CAB HT SWB	TC15703 HT		2WD 4-DR 2500 EXT CAB SLE/SLT SWB H/D	TC25753 SLEHD	



**NEW ITEM CATEGORIES FOR NEW LIGHT-DUTY TRUCKS  
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**LIGHT-DUTY**

**TRUCKS**

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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

<b>DECEMBER 31, 2002</b>		<b>DECEMBER 31, 2001</b>		<b>DECEMBER 31, 2000</b>	
<b>MDL</b>	<b>BODY STYLE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>MDL</b>	<b>BODY STYLE</b>
<b>CODE</b>		<b>CODE</b>		<b>CODE</b>	
<b>GMC TRUCKS</b>					
SAVANA PASSENGER VAN cont'd		2WD 1500 REG CAB LWB	TC15903	2WD 4-DR 2500 EXT CAB SLE/SLT LWB H/D	TC25953 SLEHD
PASSENGER VAN	TG13406	2WD 1500 REG CAB SWB	TC15703	4WD 2500 CREW CAB SL SWB H/D	TK25743 SLHD
PASSENGER VAN	TG23406	2WD 2500 REG CAB LWB	TC25903	4WD 2500 CREW CAB SL LWB H/D	TK25943 SLHD
PASSENGER VAN	TG33406	2WD 4-DR 3500 EXT CAB	TC35953	4WD 2500 CREW CAB SLE/SLT SWB H/D	TK25743 SLEHD
PASSENGER VAN	TH13406	4WD 1500 EXT CAB LWB	TK15953	4WD 2500 CREW CAB SLE/SLT LWB H/D	TK25943 SLEHD
SIERRA HEAVY-DUTY PICKUP		4WD 1500 EXT CAB SWB	TK15753	4WD 2500 EXT CAB SL H/D	TK25763 SLHD
2WD 1500 REG CAB HD WORK TRK PKG	TC25903 WTHD	4WD 1500 REG CAB HT SWB	TK15703 HT	4WD 2500 REG CAB SL H/D	TK25903 SLHD
4WD REG CAB HD WORK TRK	TK25903 WTHD	4WD 1500 REG CAB LWB	TK15903	4WD 2500 REG CAB SLE H/D	TK25953 SLHD
SIERRA PICKUP		4WD 1500 REG CAB SWB	TK15703	4WD 4-DR 2500 EXT CAB SL H/D	TK25953 SLHD
2WD 1500 EXT CAB WORK TRK PKG	TC15763 WT	4WD 2500 EXT CAB SWB	TK25763	4WD 4-DR EXT CAB SLE/SLT H/D	TK25763 SLEHD
2WD 1500 REG CAB WORK TRK PKG	TC15903 WT	4WD 3500 REG CAB	TK35903	4WD 4-DR EXT CAB SLE/SLT H/D	TK25953 SLEHD
2WD 1500 REG CAB WORK TRK PKG SLE	TC15703 WTSLE	4WD 4-DR 3500 CREW CAB	TK35943	SIERRA PICKUP	
2WD 2500 REG CAB WORK TRK PKG	TC25903 WT	4WD 4-DR 3600 EXT CAB	TK35963	2WD 3500 CREW CAB SL	TC35943 SL
2WD 3500 CREW CAB STANDARD	TC35943	AWD 2-DR 3500 CREW CAB	TC35943	2WD 3500 CREW CAB SLE/SLT	TC35943 SLE
4WD 1500 REG CAB WORK TRK PKG	TK15903 WT	AWD 4-DR EXT CAB DENALI SWB	TK15753 DEN	2WD 3500 EXT CAB SL	TC35963 SL
<b>HONDA</b>					
ELEMENT		CR-V		SONOMA	
2WD 5-DR DX 5-SP	YH172	2WD 5-DR LX AUTO	RD684	4WD W/S CREW CAB YC3	TT10643
2WD 5-DR DX AUTO	YH182	2WD 5-DR LX AUTO W/SRS	RD685	YUKON	
2WD 5-DR EX 5-SP	YH176	4WD 5-DR EX 5-SP	RD778	4WD 4-DR WAGON XL DENALI	TK15906 DEN
2WD 5-DR EX AUTO	YH186	4WD 5-DR EX AUTO	RD788	AWD 4-DR YUKON DENALI	TK15706 DEN
4WD 5-DR DX AUTO	YH282	4WD 5-DR LX 5-SP	RD774	<b>HONDA</b>	
4WD 5-DR EX AUTO	YH285	4WD 5-DR LX 5-SP W/SRS	RD776	CR-V	
PILOT		4WD 5-DR LX AUTO	RD784	4WD 5-DR SE AUTO	RD187
4WD 4-DR EX AUTO	YF184	4WD 5-DR LX AUTO W/SRS	RD785	<b>HONDA</b>	
4WD 4-DR EX-L AUTO W/LTHR	YF185	ODYSSEY		<b>HONDA</b>	
4WD 4-DR EX-L AUTO W/LTHR/DVD	YF186	4-DR EX-L AUTO W/ LEATHER	RL189	SANTA FE	
4WD 4-DR EX-L AUTO W/LTHR/NAV	YF187	5-DR EX-L AUTO W/LEATHER/DVD	RL180	4-DR 2WD SUV 5-SP	60423
4WD 4-DR LX AUTO	YF181			4-DR 2WD SUV AUTO	60422
<b>HUMMER</b>				4-DR 2WD SUV GLS V6 AUTO	60452
H-2	H-2 4-DR 4WD	N25708		4-DR 2WD SUV LX V6 AUTO	60462
<b>HYUNDAI</b>				4-DR 2WD SUV V6 AUTO	60442
				4-DR 4WD SUV GLS V6 AUTO	60552
				4-DR 4WD SUV LX V6 AUTO	60562
				4-DR 4WD SUV V6 AUTO	60542
<b>INFINITI</b>				<b>HYUNDAI</b>	
				SANTA FE	
				4-DR 2WD SUV 2WD	7121
				4-DR SUV 4WD	7141
<b>INFINITI</b>				<b>INFINITI</b>	
				QX4	
				4-DR SUV 2WD	
				4-DR SUV 4WD	

**NEW ITEM CATEGORIES FOR NEW LIGHT-DUTY TRUCKS  
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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000	
MDL	MAKE BODY STYLE	MDL	MAKE BODY STYLE	MDL	MAKE BODY STYLE
CODE		CODE		CODE	
	ISUZU		ISUZU		ISUZU
ASCENDER		AXIOM		RODEO	
2WD 4-DR AUTO	H46	4-DR 2WD	Y54	2WD 4-DR (4 CYL) S AUTO	P44
4WD 4-DR AUTO	N46	4-DR 4WD	Z54	RODEO SPORT	
		4-DR XS 4WD	Z64	2WD S AUTO	B14
		4-DR XS 4WD	Z64	2WD S HARDTOP AUTO	E14
	JEEP		JEEP		JEEP
LIBERTY		GRAND CHEROKEE		CHEROKEE	
4-DR 2WD RENEGADE	KJTM74	4-DR 2WD WAGON SPORT	WJTM74 SP	4-DR 2WD WAGON RHD	XJBL74
4-DR 4WD RENEGADE	KJJM74	4-DR 4WD WAGON OVERLAND	WJJS74	4-DR 4WD WAGON RHD	XJUL74
WRANGLER		4-DR 4WD WAGON SPORT	WJJM74 SP		
WRANGLER RUBICON	TJJS77				
	KIA		KIA		KIA
SORENTO		SEDONA		SPORTAGE	
2WD 4-DR EX AUTO	72242	4-DR MINIVAN EX AUTO	62242	4X2 4-DR LIMITED 6-SP	42261
2WD 4-DR LX AUTO	72222	4-DR MINIVAN EX AUTO	62222	4X2 4-DR LIMITED AUTO	42262
4WD 4-DR EX AUTO	72442			4X4 4-DR LIMITED 5-SP	42461 LTD
4WD 4-DR LX AUTO	72422			4X4 4-DR LIMITED AUTO	42462 LTD
	LAND ROVER/RANGE ROVER		LAND ROVER/RANGE ROVER		LAND ROVER/RANGE ROVER
LAND ROVER DISCOVERY		LAND ROVER FREELANDER		RANGE ROVER	
4-DR UTILITY HSE	SDSH	5-DR UTILITY AWD S	S	4-DR 4WD 4.6 SE	SXLL
4-DR UTILITY S	SDSD	5-DR UTILITY AWD SE	SE		
4-DR UTILITY SE	SDSE	5-DR UTILITY HSE	HSE		
LAND ROVER FREELANDER					
2-DR UTILITY SE	SE 2DR				
RANGE ROVER					
4-DR UTILITY	L322				
	LEXUS		LEXUS		LEXUS
GX 470					
4-DR 4WD SPORT UTILITY	9700				
	LINCOLN		LINCOLN		LINCOLN
AVIATOR		BLACKWOOD			
4-DR 2WD LUXURY 100A	U68	4-DR 2WD NEIMAN MARCUS	W05 NM		
4-DR 2WD PREMIUM 110A	U68 PREM				
4-DR AWD LUXURY 300A	U88				
4-DR AWD PREMIUM 210A	U78				
NAVIGATOR					
4-DR 2WD LUX SUV 100A	U27 LUX				
4-DR 2WD PREM SUV 110A	U27 PREM				
4-DR 2WD ULT SUV 120A	U27 ULT				
4-DR 4WD LUX SUV 200A	U28 LUX				
4-DR 4WD PREM SUV 210A	U28 PREM				
4-DR 4WD ULT SUV 220A	U28 ULT				



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DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000	
MDL	MAKE BODY STYLE	MDL	MAKE BODY STYLE	MDL	MAKE BODY STYLE
<b>MAZDA</b>		<b>MAZDA</b>		<b>MAZDA</b>	
<b>TRUCK</b>		<b>TRUCK</b>		<b>B SERIES PICKUP</b>	
4X2 2-DR B2300 CAB PLUS 6-SP	B23C 2P	4X2 2-DR B2300 REG CAB BASE	B23	4X2 B3000 CAB PLUS DS 5-SP	B30CDSP
4X2 4-DR B3000 CAB PLUS SE 5-SP	B304 2P	4X4 2-DR B3000 CAB PLUS	B30	4X2 B3000 CAB PLUS DS AUTO	B30CDSA
4X2 4-DR B3000 CAB PLUS SE AUTO	B304 2A			4X2 B3000 REG CAB DS 5-SP	B30SDSP
4X4 2-DR B4000 CAB PLUS SE 5-SP	B400 XP			4X2 B3000 REG CAB DS AUTO	B30SDSA
4X4 2-DR B4000 CAB PLUS SE AUTO	B400 XA			4X2 B4000 CAB PLUS DS 5-SP	B404DSP
4X4 B4000 CAB PLUS 5-SP	B40C XP			4X2 B4000 CAB PLUS DS AUTO	B404DSA
4X4 B4000 CAB PLUS AUTO	B40C XA			4X4 B3000 CAB PLUS SE 5-SP	B3XCSEP
				4X4 B3000 CAB PLUS SE AUTO	B3XCSEA
				4X4 B4000 CAB PLUS SE 5-SP	B4X4SEP
				4X4 B4000 CAB PLUS SE AUTO	B4X4SEA
<b>MERCEDES</b>		<b>MERCEDES</b>		<b>MERCEDES</b>	
<b>G CLASS</b>		<b>M CLASS</b>		<b>MERCURY</b>	
G500 4-DR SPORT UTILITY AWD	G500	ML500 4-DR SPORT UTILITY	ML500		
G55 AMG 4-DR UTILITY	G55 AMG				
<b>MERCURY</b>		<b>MERCURY</b>		<b>MERCURY</b>	
<b>MOUNTAINEER</b>		<b>VILLAGER</b>		<b>MOUNTAINEER</b>	
4-DR WAGON 2WD CONV 4.6L 105A	U66 105A	5-DR WAGON ESTATE PREMIUM	V14 ESTPR	4DR WAGON 2WD	U66
4-DR WAGON 2WD LUX 4.0L 110A	U66 110A	5-DR WAGON POPULAR	V11 POP	4DR WAGON AWD	U66
4-DR WAGON 2WD LUX 4.6L 115A	U66 115A	5-DR WAGON SPORT PLUS	V12 SP+		
4-DR WAGON 2WD PREM 4.0L 120A	U66 120A				
4-DR WAGON 2WD PREM 4.6L 125A	U66 125A				
4-DR WAGON AWD CONV 4.6L 305A	U66 305A				
4-DR WAGON AWD LUX 4.0L 310A	U66 310A				
4-DR WAGON AWD LUX 4.6L 315A	U66 315A				
4-DR WAGON AWD PREM 4.0L 320A	U66 320A				
4-DR WAGON AWD PREM 4.6L 325A	U66 325A				
<b>MITSUBISHI</b>		<b>MITSUBISHI</b>		<b>MITSUBISHI</b>	
<b>OUTLANDER</b>				<b>MONTERO</b>	
4-DR 2WD LS	OT45-B			4-DR LTD AUTO	MP45-D
4-DR 2WD XLS	OT45-K			4-DR XLS AUTO	MP45-B
4-DR AWD LS	OT45-G			<b>MONTERO SPORT</b>	
4-DR AWD XLS	OT45-P			4-DR 2WD SPORT XS V6 AUTO	MT45-L AUTO
				4-DR 4WD SPORT ES V6 AUTO	MT45-C AUTO
				4-DR 4WD SPORT XS V6 AUTO	MT45-M AUTO
<b>NISSAN</b>		<b>NISSAN</b>		<b>NISSAN</b>	
<b>FRONTIER PICKUP</b>		<b>FRONTIER PICKUP</b>		<b>FRONTIER PICKUP</b>	
4WD CC SC VALUE ED AUTO LWB	8391	2WD CC SC V6 LONG BED AUTO	7381	2WD CREW CAB V6 SC 5-SP	6385
4WD CC SC VALUE ED AUTO SWB	6391	2WD CC SE LONG BED AUTO	7331	2WD CREW CAB V6 SC AUTO	6381
4WD KC SC VALUE ED 5-SP	4395	2WD CC SE LONG BED W/LTH AUTO	7341	2WD CREW CAB V6 SE W/LTH 5-SP	6326
4WD KC SC VALUE ED AUTO	4391	2WD CC XE V6 LONG BED 5-SP	7325	2WD CREW CAB V6 SE W/LTH AUTO	6321
<b>MURANO</b>		2WD CC XE V6 LONG BED AUTO	7321	2WD KING CAB V6 SC 5-SP	3385
4-DR 2WD SE	1731	2WD KC 14 5-SP	1305	2WD KING CAB V6 SC AUTO	3381
4-DR 2WD SL	1741	2WD KC 14 AUTO	1301	4WD CREW CAB V6 SC 5-SP	6385
4-DR AWD SE	1771	2WD KC SE V6 W/LTH AUTO	3341	4WD CREW CAB V6 SE W/LTH 5-SP	6326
4-DR AWD SL	1781	4WD CC SC V6 LONG BED AUTO	8381	4WD CREW CAB V6 SE W/LTH AUTO	6321
		4WD CC SE V6 LONG BED AUTO	8331	4WD KING CAB V6 SC 5-SP	4385
		4WD CC SE V6 LONG BED W/LTH AUTO	8341	4WD KING CAB V6 SC AUTO	4381
		4WD CC XE V6 LONG BED 5-SP	8325		

**NEW ITEM CATEGORIES FOR NEW LIGHT-DUTY TRUCKS  
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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

DECEMBER 31, 2002		DECEMBER 31, 2001		DECEMBER 31, 2000	
MDL	BODY STYLE	MDL	BODY STYLE	MDL	BODY STYLE
CODE	CODE	CODE	CODE	CODE	CODE
<b>NISSAN</b>		<b>NISSAN</b>		<b>NISSAN</b>	
	FRONTIER PICKUP cont'd			PATHFINDER	
	4WD CC XE V6 LONG BED AUTO	8321		4-DR 4X2 LE AUTO	0941
	4WD KC SE V6 W/LTH AUTO	4341		4-DR 4X2 SE 5-SP	0935
	Xterra			4-DR 4X2 SE AUTO	0931
	2WD SE V6 S/C 5-SP	1435		4-DR 4X4 LE AUTO	1981
	2WD SE V6 S/C AUTO	1431			
	2WD XE V6 S/C 5-SP	1455			
	2WD XE V6 S/C AUTO	1451			
	4WD SE V6 S/C 5-SP	1445			
	4WD SE V6 S/C AUTO	1441			
	4WD XE V6 S/C 5-SP	1465			
	4WD XE V6 S/C AUTO	1461			
<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>		<b>OLDSMOBILE</b>	
	BRAVADA				
	4-DR 2WD UTILITY	HS16506			
	4-DR AWD UTILITY	HT16506			
	SILHOUETTE				
	4-DR MINIVAN GLS AWD EXT 1SC	3UT16 GLS			
	4-DR MINIVAN PREMIERE AWD EXT	3UT16			
<b>PLYMOUTH</b>		<b>PLYMOUTH</b>		<b>PLYMOUTH</b>	
<b>PONTIAC</b>		<b>PONTIAC</b>		<b>PONTIAC</b>	
<b>MONTANA</b>		<b>MONTANA</b>		<b>AZTEK</b>	
4-DR MINIVAN EXT WB W/1SV	2UM16 1SV	4-DR MINIVAN EXT WB 1SA	2UM16 1SA	4-DR AWD	2BT48
		4-DR MINIVAN EXT WB AWD 1SX	2UT16 1SX	4-DR FWD	2BK48
		4-DR MINIVAN EXT WB AWD 1SY W/PDY	2UT16 1SY	4-DR GT	2BK48 GT
				4-DR GT AWD	2BT48 GT
				<b>MONTANA</b>	
				4-DR MINIVAN EXT WB W/1SC	2UM16 1SC
				4-DR MINIVAN EXT WB W/1SD	2UM16 1SD
				4-DR MINIVAN EXT WB W/1SE	2UM16 1SE
				4-DR MINIVAN EXT WB W/1SF	2UM16 1SF
				4-DR MINIVAN EXT WB W/1SG	2UM16 1SG
				4-DR MINIVAN EXT WB W/1SH	2UM16 1SH
				4-DR MINIVAN EXT WB W/1SJ	2UM16 1SJ
				4-DR MINIVAN REG WB W/1SB	2UN16 1SB
<b>PORSCHE</b>					
<b>CAYENNE</b>					
CAYENNE S		CAY S			
CAYENNE TURBO		CAY T			
<b>SATURN</b>		<b>SATURN</b>		<b>SATURN</b>	
<b>VUE</b>		<b>VUE</b>			
4-DR 2WD SPORT UTILITY V6 AUTO	ZLR26	4-DR 2WD SPORT UTILITY 6-SP	ZLK26		
		4-DR 2WD SPORT UTILITY AUTO	ZLM26		
		4-DR AWD SPORT UTILITY AUTO	ZLL26		
		4-DR AWD SPORT UTILITY V6 AUTO	ZLN26		
<b>SUBARU</b>		<b>SUBARU</b>		<b>SUBARU</b>	
<b>BAJA</b>		<b>FORESTER</b>		<b>FORESTER</b>	
4-DR SPORT UTILITY AWD 5-SP	PA	4-DR S 2.5 W/PREM PKG/LTH AWD AUTO	CG	4-DR S AWD W/PREM PKG 5-SP	CE
4-DR SPORT UTILITY AWD AUTOPB	PB			4-DR S AWD W/PREM PKG AUTO	CF
<b>FORESTER</b>					
4-DR X AWD 5-SP	CA				



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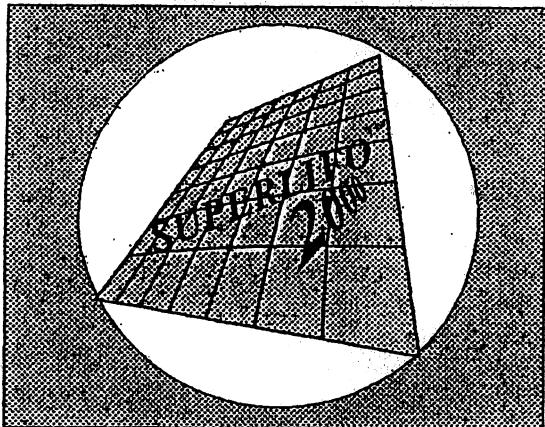
**LIGHT-DUTY  
TRUCKS  
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**W/R/T NEW VEHICLE INVENTORIES FOR TAXABLE YEARS ENDING ON DECEMBER 31, 2002 - 2001 - 2000**

<b>DECEMBER 31, 2002</b>		<b>DECEMBER 31, 2001</b>		<b>DECEMBER 31, 2000</b>	
<b>MDL</b>	<b>BODY STYLE</b>	<b>MAKE</b>	<b>MDL</b>	<b>BODY STYLE</b>	<b>MAKE</b>
<b>CODE</b>			<b>CODE</b>		
<b>SUBARU</b>		<b>SUBARU</b>		<b>SUBARU</b>	
<b>FORESTER cont'd</b>					
4-DR X AWD AUTO	C8				
4-DR XS AWD 5-SP	CC				
4-DR XS AWD AUTO	CD				
4-DR XS W/PREM PKG 5-SP	CE				
4-DR XS W/PREM PKG AUTO	CF				
4-DR XS W/PREM PKG/LTH AUTO	CG				
<b>SUZUKI</b>		<b>SUZUKI</b>		<b>SUZUKI</b>	
<b>XL-7</b>		<b>XL-7</b>		<b>GRAND VITARA</b>	
2WD TOURING AUTO W/3RD ROW	LVR82F	2WD LIMITED AUTO	LVS82W	4-DR 2WD JLS PLUS SE AUTO	LFN89S
2WD TOURING W/3RD ROW	LVR81F	2WD STANDARD AUTO	LVN82F	XL-7	
4WD TOURING 5-SP W/3RD ROW	LWR81T	4WD LIMITED AUTO	LWS82W	2WD 5-SP	LVR81F
4WD TOURING AUTO W/3RD ROW	LWR82T	4WD STANDARD AUTO	LWN82F	2WD PLUS 5-SP	LVR81U
<b>TOYOTA</b>		<b>TOYOTA</b>		2WD TOURING AUTO	LVR82U
<b>4RUNNER</b>		<b>HIGHLANDER</b>		4WD 5-SP	LVS82T
2WD 4-DR LTD V6	8648	4-DR 2WD AUTO	6910	4WD PLUS 5-SP	LWR81F
2WD 4-DR SPORT V6	8646	4-DR 2WD LTD V6 AUTO	6934	4WD PLUS AUTO	LWR81U
2WD 4-DR SPORT V8	8676	4-DR 2WD V6 AUTO	6914	4WD TOURING AUTO	LVS82T
2WD 4-DR SR5 V6	8642	4-DR 4WD AUTO	6920	4WD 6-SP	LWR81F
2WD 4-DR SR5 V8	8672	4-DR 4WD V6 AUTO	6924	4WD PLUS 5-SP	LWR81U
2WD 4-DR V8 LTD	8678	4-DR 4WD LTD V6 AUTO	6936	4WD PLUS AUTO	LWR82U
4WD 4-DR LTD V6	8668			4WD TOURING 5-SP	LWS81T
4WD 4-DR SPORT V6	8666			4WD TOURING AUTO	LWS82T
4WD 4-DR SPORT V8	8666				
4WD 4-DR SR5 V6	8664				
4WD 4-DR SR5 V8	8682				
4WD 4-DR V8 LTD	8688				
<b>TUNDRA</b>				<b>RAV4</b>	
2WD ACCESS CAB LTD SS V8 AUTO	7738			2WD 4-DR 5-SP	4417
2WD ACCESS CAB SS SR5 V8 AUTO	7728			2WD 4-DR AUTO	4416
4WD ACCESS CAB LTD SS V8 AUTO	7838			4WD 4-DR 5-SP	4427
4WD ACCESS CAB SS SR5 V8 AUTO	7828			4WD 4-DR AUTO	4426
<b>VOLKSWAGEN</b>		<b>VOLKSWAGEN</b>		<b>SEQUOIA</b>	
<b>VOLVO</b>				2WD 4-DR LTD AUTO	7914
<b>90 SERIES</b>				2WD 4-DR SR5 AUTO	7910
X90 T6 AUTO W/SR/AWD	XC90 T8ASRAWD			4WD 4-DR LTD AUTO	7924
X90 2.5T AUTO	XC90 2.5TA			4WD 4-DR SR5 AUTO	7920
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				2WD PRERUNNER DCAB AUTO	7186
				2WD PRERUNNER DCAB V6 AUTO	7188
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				4WD DCAB V6 AUTO	7594
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