

The standard mileage rates for 2010 & 2009 for taxpayers to use in computing the deductible costs of operating an automobile for business, medical, moving, or charitable purposes are as follows:

**Business Miles**

2010	50.0 cents per mile
2009	55.0 cents per mile

**Medical Miles**

2010	16.5 cents per mile
2009	24.0 cents per mile

**Moving Miles**

2010	16.5 cents per mile
2009	24.0 cents per mile

**Charitable Miles**

2010 & 2009	14 cents per mile
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A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS), after claiming a Section 179 deduction or bonus depreciation for that vehicle, for any vehicle used for hire, or for more than four vehicles used simultaneously.

