

Standard Mileage Rates

The standard mileage rates for 2017 & 2016 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

2017	53.5 cents per mile
2016	54.0 cents per mile

Medical Miles

2017	17.0 cents per mile
2016	19.0 cents per mile

Moving Miles

2017	17.0 cents per mile
2016	19.0 cents per mile

Charitable Miles

2017 & 2016	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.