

Standard Mileage Rates

The standard mileage rates for 2018 & 2017 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

2018	54.5 cents per mile
2017	53.5 cents per mile

Medical Miles

2018	18.0 cents per mile
2017	17.0 cents per mile

Moving Miles

2018	18.0 cents per mile
2017	17.0 cents per mile

Charitable Miles

2018 & 2017	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.

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