

Standard Mileage Rates for 2018 Up from Rates for 2017

English

What's Hot

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News Releases

WASHINGTON — The Internal Revenue Service today issued the 2018 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

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Beginning on Jan. 1, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

Tax Relief in Disaster Situations

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

Radio PSAs

The business mileage rate and the medical and moving expense rates each increased 1 cent per mile from the rates for 2017. The charitable rate is set by statute and remains unchanged.

Tax Scams/Consumer Alerts

The Tax Gap

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Fact Sheets

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

IRS Tax Tips

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) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously. These and other requirements are described in [Rev. Proc. 2010-51](#).

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IRS Guidance

[Notice 2018-03](#), posted today on [IRS.gov](#), contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

Media Contacts