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## Standard Mileage Rates for 2013

**The Internal Revenue Service recently issued new rates for 2013 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical, or moving purposes.**

**Mileage rates for cars, vans, pickups and panel trucks begin on January 1, 2013, and are as follows:**

- **56.5 cents per mile for business miles driven**
- **24 cents per mile driven for medical or moving purposes**
- **14 cents per mile driven in service of charitable organizations**

**The rate for business miles driven during 2013 increases 1 cent from the 2012 rate. The medical and moving rate also rose 1 cent per mile from the 2012 rate. These rates are based on an annual study of the fixed and also variable costs of operating a motor vehicle. Moving and medical rates are based on the variable costs.**

**Taxpayers have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates. Taxpayers may not, however, use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MARCS) or after claiming a Section 179 deduction for that vehicle. It can also not be used for more than four vehicles simultaneously.**

**These requirements can all be found in Rev. Proc. 2010-51. Notice 2012-72 contains standard mileage rates, the amount the 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 plan.**

**For questions related to your situation, contact the KKAJ tax and accounting professionals at (818) 848-5585 or (661) 705-4222.**



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