

# **From the desk of Peter S. Muffoletto, C.P.A.**

## **Standard Mileage Rates for 2019**

The Internal Revenue Service has issued the 2019 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2019 the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 58 cents per mile driven for business use, up 3.5 cents from the rate for 2018,
- 20 cents per mile driven for medical or moving purposes, up 2 cents from the rate for 2018, and
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate increased 3.5 cents for business travel driven and 2 cents for medical and certain moving expense from the rates for 2018.

The charitable rate is set by statute and remains unchanged.

It is important to note that under the Tax Cuts and Jobs Act taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses.

Taxpayers also cannot claim a deduction for moving expenses except members of the Armed Forces on active duty moving under orders to a permanent change of station.

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

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.

Additionally the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

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