

## Standard Mileage Rates for 2013

by [www.irs.gov](http://www.irs.gov)

**WASHINGTON** - The Internal Revenue Service has issued the 2013 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, 2013, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 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 from one cent from the 2012 rate. The medical and moving rate is also up one cent per mile the 2012 rate.

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.

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

A taxpayer may not use the business standard mileage rate for 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.