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## Standard Mileage Rates

The following table summarizes the *optional* standard mileage rates for employees, self-employed individuals, or other taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes.

| Period                 | Rates in cents per mile |         |                | Source  |
|------------------------|-------------------------|---------|----------------|---|
|                        | Business                | Charity | Medical Moving |   |
| 2017                   | 53.5                    | 14      | 17             | <a href="#">IR-2016-169</a>   |
| 2016                   | 54                      | 14      | 19             | <a href="#">IR-2015-137</a>   |
| 2015                   | 57.5                    | 14      | 23             | <a href="#">IR-2014-114</a>   |
| 2014                   | 56                      | 14      | 23.5           | <a href="#">IR-2013-95</a>  |
| 2013                   | 56.5                    | 14      | 24             | <a href="#">IR-2012-95</a>  |
| 2012                   | 55.5                    | 14      | 23             | <a href="#">IRB-2012-02</a>   |
| July 1 - Dec. 31, 2011 | 55.5                    | 14      | 23.5           | <a href="#">IR-2011-69</a>  |
| Jan. 1 - June 30, 2011 | 51                      | 14      | 19             | <a href="#">IR-2010-119</a>   |
| 2010                   | 50                      | 14      | 16.5           | <a href="#">IR-2009-111</a>   |
| 2009                   | 55                      | 14      | 24             | <a href="#">IR-2008-131</a>   |
| July 1 - Dec. 31, 2008 | 58.5                    | 14      | 27             | <a href="#">IR-2008-82</a>  |
| Jan. 1 - June 30, 2008 | 50.5                    | 14      | 19             | <a href="#">IR-2007-192</a>   |
| 2007                   | 48.5                    | 14      | 20             | <a href="#">IR-2006-168</a>   |
| 2006                   | 44.5                    | 14      | 18             | <a href="#">IR-2005-138</a>   |
| 2005                   | 40.5                    | 14      | 15             | <a href="#">IR-2004-139</a><br><a href="#">Pub. L. 109-73</a><br><a href="#">IR-2005-99</a>                 |
| 2004                   | 37.5                    | 14      | 14             | <a href="#">IR-2003-121</a>   |
| 2003                   | 36                      | 14      | 12             | <a href="#">Rev. Proc. 2002-61</a>  |
| 2002                   | 36.5                    | 14      | 13             | <a href="#">Rev. Proc. 2001-54</a>  |
| 2001                   | 34.5                    | 14      | 12             | <a href="#">Rev. Proc. 2000-48</a><br>2000-2 C.B. 570   |
| 2000                   | 32.5                    | 14      | 10             | <a href="#">Rev. Proc. 99-38</a><br>1999-2 C.B. 525   |
| 1999                   | 31                      | 14      | 10             | <a href="#">Announcement 99-7</a><br>1999-1 C.B. 306<br><a href="#">Rev. Proc. 98-63</a><br>1998-2 C.B. 818 |
| 1998                   | 32.5                    | 14      | 10             | <a href="#">Rev. Proc. 97-58</a><br>1997-2 C.B. 587   |
| 1997                   | 31.5                    | 12      | 10             | <a href="#">Rev. Proc. 96-63</a><br>1996-2 C.B. 420   |

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