



## Standard Mileage Rate

### 2009

For 2009, the standard mileage rate for the cost of operating your car for business use is 55 cents per mile.

Car expenses and use of the standard mileage rate are explained in chapter 4 of [Publication 463, Travel, Entertainment, Gift, and Car Expenses](#).

**Medical- and move-related mileage.** For 2009, the standard mileage rate for the cost of operating your car for medical reasons or as part of a deductible move is 24 cents per mile.

See *Transportation* under *What Medical Expenses Are Includable* in Publication 502 or *Travel by car* under *Deductible Moving Expenses* in [Publication 521, Moving Expenses](#).

**Charitable-related mileage.** For 2009, the standard mileage rate for the cost of operating your car for charitable purposes remains 14 cents per mile.

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### 2008

For 2008, the standard mileage rate for the cost of operating your car for business use is:

- 50.5 cents per mile for the period January 1 through June 30, 2008, and
- 58.5 per mile for the period July 1 through December 31, 2008.

Car expenses and use of the standard mileage rate are explained in chapter 4 of [Publication 463, Travel, Entertainment, Gift, and Car Expenses](#).

**Medical- and move-related mileage.** For 2008, the standard mileage rate for the cost of operating your car for medical reasons or as part of a deductible move is:

- 19 cents per mile for the period January 1 through June 30, 2008, and
- 27 cents per mile for the period July 1 through December 31, 2008.

See *Transportation* under *What Medical Expenses Are Includable* in Publication 502 or *Travel by car* under *Deductible Moving Expenses* in [Publication 521, Moving Expenses](#).

**Charitable-related mileage.** For 2008, the standard mileage rate for the cost of operating your car for charitable purposes remains 14 cents per mile.

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