

Chris Taggart

From: Shantil Siaperas <shantil@mtcounties.org>
Sent: Tuesday, December 31, 2019 4:09 PM
To: Shantil Siaperas
Subject: FW: IR-2019-215: IRS issues standard mileage rates for 2020

Good afternoon,

The IRS has announced that the 2020 standard mileage rate is 57.5 cents per mile (down from 58 cents in 2019). For more information, please see the notice below.

Happy New Year!!!

Shantil Siaperas
Communications Director
Montana Association of Counties

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DEC 31 2019

Ravalli County Commissioners

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From: IRS Newswire <irs@service.govdelivery.com>
Sent: Tuesday, December 31, 2019 1:05 PM
To: Shantil Siaperas <shantil@mtcounties.org>
Subject: IR-2019-215: IRS issues standard mileage rates for 2020

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IRS Newswire December 31, 2019

News Essentials What's Hot News Releases IRS - The Basics IRS Guidance Media Contacts Facts & Figures	Issue Number: IR-2019-215
	<h2>IRS issues standard mileage rates for 2020</h2> <p>WASHINGTON — The Internal Revenue Service today issued the 2020 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.</p> <p>Beginning on Jan. 1, 2020, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:</p>

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- 57.5 cents per mile driven for business use, down one half of a cent from the rate for 2019,
- 17 cents per mile driven for medical or moving purposes, down three cents from the rate for 2019, and
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate decreased one half of a cent for business travel driven and three cents for medical and certain moving expense from the rates for 2019. 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. For more details, see Rev. Proc. 2019-46.

The standard mileage rate for business use 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 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. In addition, the business standard mileage rate cannot be used for more than five vehicles used simultaneously. These and other limitations are described in section 4.05 of [Rev. Proc. 2019-46](#).

[Notice 2020-05](#), posted today on [IRS.gov](#), contains the standard mileage rates, the amount a 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 rate plan. In addition, for employer-provided vehicles, the Notice provides the maximum fair market value of automobiles first made available to employees for personal use in calendar year 2020 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e).

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