

The standard mileage rates for 2009 & 2008 for taxpayers to use in computing the deductible costs of operating an automobile for business, medical, moving, or charitable purposes are as follows:

Business Miles

2009	55.0 cents per mile
2008 1/1-6/30	50.5 cents per mile
2008 7/1-12/31	58.5 cents per mile

Medical Miles

2009	24 cents per mile
2008 1/1-6/30	19 cents per mile
2008 7/1-12/31	27 cents per mile

Moving Miles

2009	24 cents per mile
2008 1/1-6/30	19 cents per mile
2008 7/1-12/31	27 cents per mile

Charitable Miles

2009 & 2008	14 cents per mile
2008 Midwest Floods	41 cents per mile

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), after claiming a Section 179 deduction or bonus depreciation for that vehicle, for any vehicle used for hire, or for more than four vehicles used simultaneously.