



Frequently Asked Tax Questions And Answers

Keyword: Standard Mileage Rate



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What are the standard mileage rates for 1999, 2000, and 2001?

For 1/1/99 - 3/31/99 and for 2000, the standard mileage rate is 32.5 cents a mile for all business miles. For 4/1/99 - 12/31/99 the rate is 31 cents per mile. The rate for moving or medical reasons is 10 cents a mile. The rate for travel for charitable volunteer work is 14 cents a mile.

For 2001, the standard mileage rate for all business miles is increased to 34.5 cents per mile per Revenue Procedure 2000-48. The standard mileage rate for moving or medical reasons is increased to 12 cents a mile. The rate for travel for charitable volunteer work remains at 14 cents a mile.

For more information, refer to [Tax Topic 510](#), Business Use of Car, and [Publication 463](#), Travel, Entertainment, and Gift Expenses.

References:

- [Publication 463](#), Travel, Entertainment, and Gift Expenses
- [Tax Topic 510](#), Business Use of Car

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If you lease a vehicle, can you deduct the cost of the lease payments plus the standard mileage rate?

No, if you lease a car you use in business, you may use either the standard mileage rate or claim actual expenses, which would include lease payments. You cannot use both the standard mileage rate and the lease payments.

References:

- [Publication 463](#), Travel, Entertainment, Gift, and Car Expenses
- [Tax Topic 510](#), Business use of car