

2010 IRS Standard Mileage Rates

The Internal Revenue Service has published the 2010 standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes. These mileage rates are mentioned in Exhibit 5-3 of HUD Handbook 4350.3, REV-1 *Occupancy Requirements of Subsidized Multifamily Housing Programs* to be used when calculating a medical expense due to transportation to/from treatment and lodging.

Beginning on January 1, 2010, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 50 cents per mile for business driven
- 16.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than last year's. The mileage rates for 2010 reflect generally lower transportation costs compared to a year ago.

For more information, please go to the IRS website at www.irs.gov.