

AUTOMOBILES, TRUCKS, AND VANS This section includes standard mileage rates, the depreciation amount included in the business standard mileage rate, the I.R.C. § 280 passenger automobile depreciation limits, and the inclusion amounts for leased vehicles.

Standard Mileage Rates

Allowance per Mile	2012	2013	2014
Business	55.5¢	56.5¢	_____¢
Charity work	14.0¢	14.0¢	14.0¢
Medical/moving	23.0¢	24.0¢	_____¢

Depreciation Included in Standard Mileage Rate

Years	Rate per Mile	Years	Rate per Mile
1983–1985	8.0¢	2003–2004	16.0¢
1986	9.0¢	2005–2006	17.0¢
1987	10.0¢	2007	19.0¢
1988	10.5¢	2008–2009	21.0¢
1989–1991	11.0¢	2010	23.0¢
1992–1993	11.5¢	2011	22.0¢
1994–1999	12.0¢	2012	23.0¢
2000	14.0¢	2013	23.0¢
2001–2002	15.0¢	2014	_____¢

Depreciation Limits under I.R.C. § 280F

Year Placed in Service	First Year	Second Year	Third Year	Later Year
2000	\$3,060	\$4,900	\$2,950	\$1,775
2001–2002 (basic)	3,060	4,900	2,950	1,775
2001–2002 (with 30% bonus beginning 9/11/2001)	7,660	4,900	2,950	1,775
2003 basic for cars	3,060	4,900	2,950	1,775
2003 basic for pickups and vans	3,360	5,400	3,250	1,975
2003 additional for 30% bonus	4,600	–	–	–
2003 additional for 50% bonus, beginning 5/6/2003	7,650	–	–	–
2004 basic for cars	2,960	4,800	2,850	1,675
2004 basic for pickups and vans	3,260	5,300	3,150	1,875
2004 additional for 50% bonus	7,650	–	–	–
2005 basic for cars	2,960	4,700	2,850	1,675
2005 basic for pickups and vans	3,260	5,200	3,150	1,875
2006 basic for cars	2,960	4,800	2,850	1,775
2006 basic for pickups and vans	3,260	5,200	3,150	1,875
2007 basic for cars	3,060	4,900	2,850	1,775
2007 basic for pickups and vans	3,260	5,200	3,050	1,875
2008 basic for cars	2,960	4,800	2,850	1,775
2008 basic for pickups and vans	3,160	5,100	3,050	1,875
2008 50% additional first year	8,000	–	–	–
2009 basic for cars	2,960	4,800	2,850	1,775
2009 basic for pickups and vans	3,060	4,900	2,950	1,775
2009 50% additional first year	8,000			
2010 basic for cars	3,060	4,900	2,950	1,775
2010 basic for pickups and vans	3,160	5,100	3,050	1,875
2010 50% additional first year	8,000			
2011 basic for cars	3,060	4,900	2,950	1,775
2011 basic for pickups and vans	3,260	5,200	3,150	1,875
2011 additional first year	8,000			
2012 basic for cars	3,160	5,100	3,050	1,875
2012 basic for pickups and vans	3,360	5,300	3,150	1,875
2012 additional first year	8,000			
2013 basic for cars	3,160	5,100	3,050	1,875
2013 basic for pickups and vans	3,360	5,400	3,250	1,975
2013 additional first year	8,000			

[Rev. Proc. 2013-21, 2013-12 I.R.B. 660]

**Lease Inclusion Amounts for Passenger Automobiles (That Are Not Trucks or Vans)
with a Lease Term Beginning in Calendar Year 2013**

Fair Market Value of Passenger Automobile
(That Are Not Trucks or Vans)

Tax Year During Lease

Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$19,000	\$19,500	\$2	\$4	\$6	\$7	\$8
19,500	20,000	2	5	6	9	9
20,000	20,500	2	5	8	9	11
20,500	21,000	3	6	8	10	12
21,000	21,500	3	6	10	11	13
21,500	22,000	3	7	10	13	14
22,000	23,000	4	8	11	14	16
23,000	24,000	4	9	14	16	18
24,000	25,000	5	10	15	18	21
25,000	26,000	5	12	16	21	23
26,000	27,000	6	12	19	23	25
27,000	28,000	6	14	20	25	28
28,000	29,000	7	15	22	27	30
29,000	30,000	7	16	24	29	33
30,000	31,000	8	17	26	31	35
31,000	32,000	8	19	27	33	38
32,000	33,000	9	20	29	35	40
33,000	34,000	10	21	31	37	43
34,000	35,000	10	22	33	39	45
35,000	36,000	11	23	35	41	48
36,000	37,000	11	25	36	43	50
37,000	38,000	12	26	38	45	53
38,000	39,000	12	27	40	47	55
39,000	40,000	13	28	42	49	58
40,000	41,000	13	29	44	52	59
41,000	42,000	14	30	45	54	63
42,000	43,000	14	32	47	56	64
43,000	44,000	15	33	48	59	67
44,000	45,000	15	34	51	60	69
45,000	46,000	16	35	52	63	72
46,000	47,000	17	36	54	65	74
47,000	48,000	17	38	55	67	77
48,000	49,000	18	39	57	69	79
49,000	50,000	18	40	59	71	82
50,000		(see Rev. Proc. 2013-21, 2013-12 I.R.B. 660, Table 5, for FMV in excess of \$50,000)				

[Rev. Proc. 2013-21, 2013-12 I.R.B. 660, Table 5]

Lease Inclusion Amounts for Trucks and Vans with a Lease Term Beginning in Calendar Year 2013

Fair Market Value of Truck or Van		Tax Year During Lease				
Over	Not Over	1st	2nd	3rd	4th	5th & Later
\$19,000	\$19,500	\$1	\$3	\$4	\$5	\$6
19,500	20,000	2	3	5	6	7
20,000	20,500	2	4	6	7	8
20,500	21,000	2	5	7	8	9
21,000	21,500	2	5	8	9	11
21,500	22,000	3	6	8	10	12
22,000	23,000	3	7	10	11	14
23,000	24,000	4	8	11	14	16
24,000	25,000	4	9	14	16	18
25,000	26,000	5	10	15	18	21
26,000	27,000	5	12	17	20	23
27,000	28,000	6	13	18	23	25
28,000	29,000	6	14	20	25	28
29,000	30,000	7	15	22	27	30
30,000	31,000	7	16	24	29	33
31,000	32,000	8	17	26	31	35
32,000	33,000	8	19	27	33	38
33,000	34,000	9	20	29	35	41
34,000	35,000	10	21	31	37	43
35,000	36,000	10	22	33	39	46
36,000	37,000	11	23	35	41	48
37,000	38,000	11	25	36	43	51
38,000	39,000	12	26	38	45	53
39,000	40,000	12	27	40	48	55
40,000	41,000	13	28	42	49	58
41,000	42,000	13	29	44	52	60
42,000	43,000	14	30	46	54	62
43,000	44,000	14	32	47	56	65
44,000	45,000	15	33	48	59	67
45,000	46,000	15	34	51	60	70
46,000	47,000	16	35	52	63	72
47,000	48,000	17	36	54	65	74
48,000	49,000	17	38	55	67	77
49,000	50,000	18	39	57	69	79
50,000						

(see Rev. Proc. 2013-21, 2013-12 I.R.B. 660, Table 6, for FMV in excess of \$50,000)

[Rev. Proc. 2013-21, 2013-12 I.R.B. 660, Table 6]