

Industry Update

Three-Cent Decrease in 2009 Mileage Rate for Transportation to Obtain Medical Care or as Part of Deductible Moving Expenses

[Rev. Proc. 2008-72 (Nov. 24, 2008)]

For a copy: <http://www.irs.gov/pub/irs-drop/rp-08-72.pdf>

The IRS has announced that the standard mileage rate for use of an automobile to obtain medical care (which may be deductible under Code Section 213 if it is primarily for, and essential to, medical care) will be **24 cents per mile** for 2009. This is a three-cent decrease from the increase to 27 cents that was implemented July 1, 2008 to address escalating gasoline prices. Parking fees and tolls related to the use of an automobile for medical or moving expense purposes may be deductible as separate items.

If you have any questions, please contact your service team member.

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