

IRS Optional Standard Mileage Rates

Japanese -

お客様各位：

平素より大変お世話になっております。

昨今の石油価格の高騰により、米国歳入庁（IRS）が2011年7月1日以降適用の標準マイレージレートを改定しましたので連絡させていただきます。

この標準マイレージレートは、乗用車やバン、トラックなどをビジネスに供用した場合に、実際に使用したガソリン代や保険料、メンテナンス費用その他を個別に計算する代わりに、走行マイルあたり一律の金額で税金計算において控除が認められるものです。

- ビジネスに使用した場合 51セント -> **改定後 55.5セント/マイル**
- 医療、引越に使用した場合 19セント -> **改定後 23.5セント/マイル**
- 慈善事業団体の活動に使用した場合 **14セント/マイル (変更なし)**

ご参考の為、IRSからのお知らせを添付させていただきます。

ご質問等ございましたら、いつでもお気軽にお問合せ頂ければ幸いです。

宜しくお願い致します。

KWC Partners, LLP

- English -

Dear Valued Client,

Due to the recent increase in fuel, the IRS has revised the standard mileage rates effective on or after July 1, 2011. Kindly forward this information to all responsible in your organization for filing expense reports.

The 2011 standard mileage rates are as follows:

- 55.5 cents** per mile for business use (Changed from 51 cents);
- 23.5 cents** per mile for medical use (Changed from 19 cents);
- 14 cents** per mile for charitable use. (No changes)

The updated rates are effective for deductible transportation expenses paid or incurred on or after July 1, 2011, and for mileage allowances or reimbursements paid to, or transportation expenses paid or incurred by, an employee or a charitable volunteer on or after July 1, 2011.

For more information, please refer to the attached IRS Guide Wire notice.

Thank you for your cooperation to this matter.

Very truly yours,



IRS GuideWire

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Inside This Issue

[Announcement 2011-40](#) advises the public that the Internal Revenue Service is revising the optional standard mileage rates for computing the deductible costs of operating an automobile for business, medical, or moving expense purposes and for determining the reimbursed amount of these expenses that is deemed substantiated. This modification results from recent increases in the price of fuel. The revised standard mileage rates are 55.5 cents per mile for business use of an automobile and 23.5 cents for use of an automobile as a medical or moving expense. The mileage rate for use of an automobile as a charitable contribution is fixed by statute and remains 14 cents. The revised standard mileage rates apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes on or after July 1, 2011, and to mileage allowances that are paid both (1) to an employee on or after July 1, 2011, and (2) for transportation expenses an employee pays or incurs on or after July 1, 2011.

Announcement 2011-40 will be published in Internal Revenue Bulletin 2011-29 on July 18, 2011.

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