

Standard Mileage Rates for 2020

Notice 2020-5 provides that the 2020 standard mileage rate for transportation or travel expenses is 57.5¢ (down from 58¢ per mile in 2019) for all miles of business use (business standard mileage rate).

The 2020 standard mileage rate is 17¢ per mile (down 3¢ from 2019) for use of an auto

1. For medical care described in Code Sec. 213; or
2. As part of a move for which expenses are deductible under Code Sec. 217(g) (see Background—TCJA).

The standard mileage rate is 14¢ per mile for use of an auto in rendering gratuitous services to a charitable organization under Code Sec. 170. (Notice 2020-5, Sec. 3)

As Notice 2020-5 notes, taxpayers using the standard mileage rates must comply with Rev Proc 2019-46.