



TaxNewsFlash

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Notice 2026-10: Standard mileage rates for 2026

The IRS today released [Notice 2026-10](#) providing the standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving purposes in 2026.

Beginning January 1, 2026, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 72.5 cents per mile driven for business use (up 2.5 cents from 2025)
- 20.5 cents per mile driven for medical purposes (down half a cent from 2025)
- 20.5 cents per mile driven for moving purposes for qualified active-duty members of the Armed Forces (and now certain members of the intelligence community) (down half a cent from 2025)
- 14 cents per mile driven in service of charitable organizations (unchanged from 2025)

In addition to providing the standard mileage rates, Notice 2026-10 provides the amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that may be used in computing the allowance under a fixed and variable rate (FAVR) plan.

For automobiles a taxpayer uses for business purposes, 35 cents of the 72.5 cents per mile rate in 2026 is attributable to depreciation expense (up from 33 cents per mile for 2025).

Read a related IRS release—[IR-2025-128](#) (December 29, 2025)

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