

**RULE 2016-1**

**STANDARD MILEAGE RATES FOR INCOME TAX PURPOSES**

The Commissioner of Revenue, pursuant to his authority under *Ark. Code Ann.* §§ 26-18-301 and 26-51-423(a)(3), does hereby issue the following Rule:

The optional standard mileage rate, for use by employees or self-employed individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for business purposes, is fifty-four cents (54¢) per mile for expenses paid or incurred during the 2016 calendar year.

The optional mileage rate for use by individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for a charitable organization is fourteen cents (14¢) per mile for expenses paid or incurred during the 2016 calendar year.

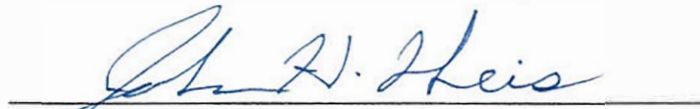
The optional standard mileage rate allowed in computing the cost of operating a passenger automobile where transportation expenses are deductible as a medical or moving expense is nineteen (19¢) per mile for expenses paid or incurred during the 2016 calendar year.

The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2016 but not later than December 31, 2016.

Issued this 28 day of March, 2016 in the City of Little Rock, Pulaski County, Arkansas.



Larry W. Walthers, Director  
Arkansas Department of Finance and  
Administration



John Theis as Acting Commissioner of Revenue  
Arkansas Department of Finance and  
Administration