

Rule 2018-1  
Standard Mileage Rates for Income Tax Purposes  
Summary Statement

Explanation of rule:

The rule sets the optional standard mileage rates effective January 1, 2018 through December 31, 2018 as follows:

- 1.) For employees or self-employed individuals, the rate will increase by 1 cent from 53.5 cents per mile to 54.5 cents per mile.
- 2.) For transportation expenses deductible as medical or moving expense, the rate will increase by 1 cent per mile from 17 cents per mile to 18 cents per mile.
- 3.) For charitable organizations, the rate will remain at 14 cents per mile.

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**RULE 2018-1**

**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 regulation:


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 and one-half cents (54.5¢) per mile for expenses paid or incurred during the 2018 calendar year.

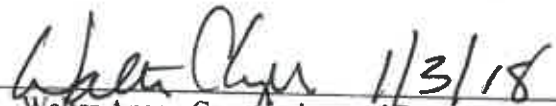
The optional mileage rate for use by individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for a charitable organization is fourteen cents (14¢) per mile.

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 eighteen cents (18¢) per mile for expenses paid or incurred during the 2018 calendar year.

The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2018.

Issued this 4<sup>th</sup> day of January 2018 in the City of Little Rock, Pulaski County, Arkansas.

  
Larry Walther, Director  
Department of Finance and  
Administration

 1/3/18  
Walter Anger, Commissioner of Revenue Arkansas  
Arkansas Department of Finance and  
Administration

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