DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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Dear :

I am responding to your inquiry dated December 14, 2014, addressed to Commissioner John Koskinen. You asked the reason the standard mileage rate for charitable services has not changed for many years and that the Internal Revenue Service consider raising the rate to better reflect actual costs.

In the Taxpayer Relief Act of 1997, Congress set the charitable standard mileage rate at 14 cents per mile. Unlike the other standard mileage rates, we cannot change the deduction for charitable mileage to reflect the current price of variable costs, such as gasoline and oil. Only Congress can change the charitable standard mileage rate.

I hope this information is helpful. If I can assist you further, please contact me or at .

Sincerely,

Kathleen Reed
Chief, Branch 7
Office of the Associate Chief Counsel
(Income Tax and Accounting)

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