

**WEST PENNSBORO TOWNSHIP**

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**RESOLUTION NO. 2016-02**

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A Resolution of West Pennsboro Township (the "Municipality"), adopting the Internal Revenue Service Mileage Reimbursement Rate for 2015.

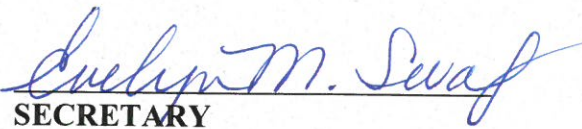
WHEREAS, the Municipality desires to adopt the IRS Mileage Rates, effective January 04, 2016, as follows:

**.54 cents per mile for business miles driven**

Now therefore, be It Resolved that the Board of Supervisors of West Pennsboro Township does hereby adopt the IRS Mileage Rates listed above and shall be in effect from January 04, 2016 through the period ending December 31, 2016, unless otherwise revised by the Internal Revenue Service.

**RESOLVED this 4<sup>th</sup> day of January, 2016.**

**ATTEST:**

  
**SECRETARY**

**WEST PENNSBORO TOWNSHIP  
Board of Supervisors**

  
**Daniel L. Martin**

  
**Richard E. Adler**

  
**Gerald A. Barrick**

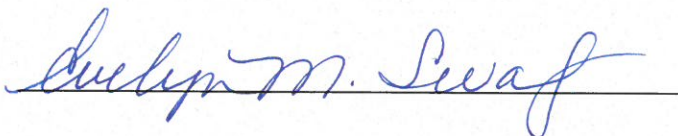
**CERTIFICATE**

I, the undersigned, Secretary of the West Pennsboro Township (the "Municipality"), certify that the foregoing is a true and correct copy of a Resolution which duly was adopted by affirmative vote of a majority of the members of the Board of Authority at a meeting duly held on January 04, 2016, at which meeting a quorum was present, after due notice to the members of the Board of the Authority and to the public and which was at all times open to the public; that said Resolution duly has been recorded in the minute book of the Municipality; and that said Resolution is in full force and effect, without amendment, alteration or repeal, as of the date of this Certificate.

I further certify that this Municipality met the public notice requirements of Act No. 84 of the General Assembly of the Commonwealth of Pennsylvania, approved July 3, 1986, by advertising the place, date and time of said meeting in a newspaper of general circulation, and by posting a notice of the place, date and time of said meeting at the meeting place of the Board of Supervisors, and by giving notice to parties upon request as required under Section 9 of said Act.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township, this 4<sup>th</sup> day of January 2016.

Secretary







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## 2016 Standard Mileage Rates for Business, Medical and Moving Announced

IR-2015-137, Dec. 17, 2015

WASHINGTON — The Internal Revenue Service today issued the 2016 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2016, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54 cents per mile for business miles driven, down from 57.5 cents for 2015
- 19 cents per mile driven for medical or moving purposes, down from 23 cents for 2015
- 14 cents per mile driven in service of charitable organizations

The business mileage rate decreased 3.5 cents per mile and the medical, and moving expense rates decrease 4 cents per mile from the 2015 rates. The charitable rate is based on statute.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements for a taxpayer to use a standard mileage rate to calculate the amount of a deductible business, moving, medical or charitable expense are in [Rev. Proc. 2010-51](#). [Notice 2016-01](#) contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

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