

WEST PENNSBORO TOWNSHIP

RESOLUTION NO. 2018-02

A Resolution of West Pennsboro Township (the "Municipality"), adopting the Internal Revenue Service Mileage Reimbursement Rate for 2018.

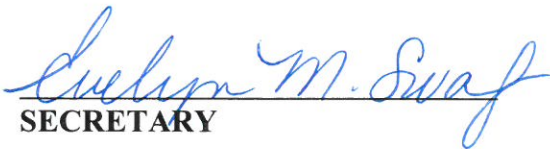
WHEREAS, the Municipality desires to adopt the IRS Mileage Rates, effective January 02, 2018, as follows:

54.5 cents per mile for business miles driven

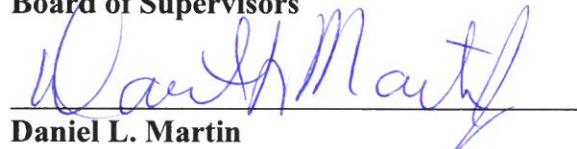
Now therefore, be It Resolved that the Board of Supervisors of West Pennsboro Township does hereby adopt the IRS Mileage Rates listed above and shall be in effect from January 01, 2018 through the period ending December 31, 2018, unless otherwise revised by the Internal Revenue Service.

RESOLVED this 2nd day of January, 2018.

ATTEST:


SECRETARY

**WEST PENNSBORO TOWNSHIP
Board of Supervisors**


Daniel L. Martin


Charles R. Finkenbinder


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 2, 2018, 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 2nd day of January 2018.

Secretary





IRS Statements and Announcements

IR-2017-204, Dec. 14, 2017

WASHINGTON — The Internal Revenue Service today issued the 2018 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, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate and the medical and moving expense rates each increased 1 cent per mile from the rates for 2017. The charitable rate is set by statute and remains unchanged.

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 are described in [Rev. Proc. 2010-51](#).

[Notice 2018-03](#), posted today on IRS.gov, 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.

Page Last Reviewed or Updated: 14-Dec-2017

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