

**Schedule C's with over \$35,000 in expenses are out of scope.**

*Refer to the chart below if the taxpayer listed a high number of miles on the self-employment worksheet.*

**Here's a quick calculation for 2022 returns (using for this example the mileage rate from Jan-June):**

10,000 miles x .585 = \$5,850 deduction

20,000 miles x .585 = \$11,700 deduction

30,000 miles x .585 = \$17,550 deduction

40,000 miles x .585 = \$23,400 deduction

50,000 miles x .585 = \$29,250 deduction

**Reimbursement rate by tax year:**

58.5 cents for Jan 1 – Jun 30, 2022 **and** 62.5 cents for July 1 – Dec 31, 2022

56 cents for 2021

57.5 cents for 2020

58 cents for 2019

54.5 cents for 2018

53.5 for 2017

54 cents for 2016

**If the taxpayer's total expenses for self-employment exceed \$35,000, refer to Special Tax Services!**