Interim Policy & Procedure

ISD-IPP 13-03

TO: ISD Employees

FROM: Ted Roth, Director, Income Support Division

RE: Self-Employment Mileage Reimbursement deduction

DATE: March 22, 2013

This IPP serves to clarify allowable transportation costs of producing self-employment income. Transportation costs are necessary to produce self-employment income, such as farmers carrying grain to elevators, or trips to obtain needed supplies, are allowable costs of doing business; costs are allowed at $ 5.65 per mile.

This mileage rate shall be implemented upon the issuance of this memo for new applications. No changes shall be updated with the new rate until the next recertification and/or interim review.

Self-Employment Income Worksheet form ISD098 Revised 3/01/13 has been updated to include this mileage increase. Federal Schedule C documents will also follow the IRS federal standard mileage rate increase. This form has been posted to the forms drive:\\disfasv025\ISDFORMS

Regulation at 8.13.550.A. (4) NMAC currently shows $.25 cents per mile. This IPP serves to update that amount with current federal IRS standard mileage rate to $.565 cents.

If you have questions regarding this IPP, please contact Richard McIntyre at (505) 827-3142 or by e-mail at Richard.McIntyre@state.nm.us.