

WEST PENNSBORO TOWNSHIP

RESOLUTION NO. 2012-02

A Resolution of West Pennsboro Township (the "Municipality"), adopting the Internal Revenue Service Mileage Reimbursement Rate for 2012.

WHEREAS, the Municipality desires to adopt the IRS Mileage Rates, effective January 03, 2012, as follows:

55.5 cents per mile for business miles driven

.23 cents per mile driven for medical or moving purposes

.14 cents per mile driven in service of charitable organizations

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, 2012 through the period ending December 31, 2012, unless otherwise revised by the Internal Revenue Service.

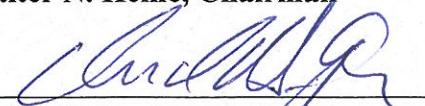
RESOLVED this 3rd day of January, 2012.

ATTEST:

**WEST PENNSBORO TOWNSHIP
Board of Supervisors**


SECRETARY


Walter N. Heine, Chairman


Donald S. Agar, Vice Chairman


Richard E. Adler, Supervisor

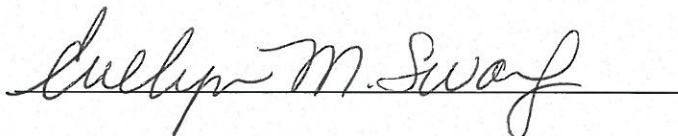
CERTIFICATE

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 03, 2012, 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 3rd day of January 2012.

Secretary

A handwritten signature in cursive script, reading "Dullip M. Swaf", written over a horizontal line.





IRS Announces 2012 Standard Mileage Rates, Most Rates Are the Same as in July

IR-2011-116, Dec. 9, 2011

WASHINGTON — The Internal Revenue Service today issued the 2012 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, 2012, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 55.5 cents per mile for business miles driven
- 23 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The rate for business miles driven is unchanged from the mid-year adjustment that became effective on July 1, 2011. The medical and moving rate has been reduced by 0.5 cents per mile.

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 as determined by the same study. Independent contractor Runzheimer International conducted the study.

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 2012-01](#) 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.

Related Item: [IR-2011-104](#), In 2012, Many Tax Benefits Increase Due to Inflation Adjustments

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