

Mileage Recordkeeping: Maintain a detailed trip log of actual mileage for campaign related travel that provides dates, miles driven, destination and purpose. (Rule 351 IAC 4.25(1).)

Mileage rate: Rate “not to exceed the current rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code.” (Iowa Code section 68A.302(2)“e”.) Visit the [IRS website](#) to determine the current mileage rate for business expenses. Note also that when travel is done in one year and reimbursed in another year when the IRS has a different reimbursement rate, the rate to be used is for the year that the campaign travel was actually done. (IECDB Advisory Opinion 2001-15.)

Mileage Reimbursed within reporting period: If the mileage reimbursement is made during the reporting period the mileage expenses were incurred, the reimbursement is disclosed on Schedule B (Monetary Expenditures) as, for example, “mileage reimbursement – 150 miles @ 53.5 cents per mile.” The schedule would also show the date the reimbursement was paid and the total amount of the reimbursement.

Mileage Reimbursement to be in later reporting period: If the mileage is going to be reimbursed during a different reporting period than when the mileage expenses were incurred, the transaction is disclosed on Schedule D (Incurred Indebtedness) as, for example, “anticipated mileage reimbursement of 150 miles at 53.5 cents per mile.” The schedule would also show the name and address of the individual to be reimbursed and the last day that the mileage was incurred during that reporting period. Debts must be listed on each report until such time as they are paid or otherwise disposed of.

Mileage will not be reimbursed: If there is not going to be a mileage reimbursement, the total amount of mileage is

disclosed on Schedule E (In-Kind Contributions) as, for example, "150 miles at 53.5 cents per mile." The schedule would also show the name and address of the individual and the last day of the reporting period that mileage expenses were incurred. (Exception: When the value of transportation provided to a candidate does not exceed one hundred dollars in value in any one reporting period, reporting is not required. (Iowa Code 68A.102 Definitions.))