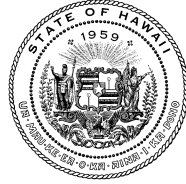


NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



FREDERICK D. PABLO
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
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December 5, 2012

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2012-15

RE: Adoption of Optional Standard Mileage Rates for 2013

The Department of Taxation (Department) conforms to the federal optional standard mileage rates for computing deductions for operating an automobile for business, charitable, medical, or moving expense purposes. The standard mileage rates for 2013 were published in Notice 2012-72, 2012-50 I.R.B. (November 21, 2012). The standard mileage rates which follow the IRS rates are as follows:

Business	56.5 cents per mile
Medical or Moving	24 cents per mile
Charitable	14 cents per mile

To claim the allowable standard mileage rate for business purposes, taxpayers may use federal Form 2106 – "Employee Business Expenses" or federal Form 2106-EZ, "Unreimbursed Employee Business Expenses". See the federal instructions for Form 1040 (Schedule A – "Itemized Deductions") to properly claim the unreimbursed mileage if you do not have to file either Form 2106 or 2106-EZ.

Hawaii Form N-139 – "Moving Expenses" must be used to claim the allowable standard mileage rate for moving expenses.

Refer to the federal instructions for Form 1040 (Schedule A) to claim the allowable standard mileage rate for charitable or medical purposes.

Current forms and other tax information may be downloaded from the Department's website at: www.hawaii.gov/tax. If you know which tax form or publication you need, please call the Department's customer service representatives at 808-587-4242, or toll-free from the neighbor islands and continental U.S. at 1-800-222-3229.

A handwritten signature in cursive script that reads "Frederick D. Pablo".

FREDERICK D. PABLO
Director of Taxation