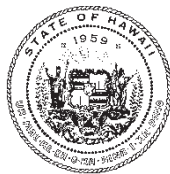


NEIL ABERCROMBIE
GOVERNOR



Dean H. Seki
Comptroller

Maria E. Zielinski
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 9, 2013

COMPTROLLER'S MEMORANDUM NO. 2013-01

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Dean H. Seki, Comptroller

A handwritten signature in dark ink, appearing to be "DHS", written over a horizontal line.

SUBJECT: 2013 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2012-72 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2013 is 56.5 cents per mile.

As a reminder, for those employees not covered by collective bargaining agreements which adhere to the IRS issued rates, any amounts paid in excess of the 56.5 cents per mile must be reported as a taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.