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December 16, 2013

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2013-25

RE: Adoption of Optional Standard Mileage Rates for 2014

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 2014 were published in Notice 2013-80, 2013-52 I.R.B. (December 6, 2013). The standard mileage rates which follow the IRS rates are as follows:

Business	**56 cents per mile**
Medical or Moving	**23.5 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: tax.hawaii.gov. 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.

FREDERICK D. PABLO
Director of Taxation

HRS Section Explained: HRS Section 235-2.3(a)