DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

TED S. SHIRAISHI
ACTING DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

December 31, 2014

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2014-08

RE: 2015 Standard Mileage Rates

Taxpayers may claim a deduction if they use their vehicles for business, medical, moving, or charitable purposes. The deduction is either the actual cost of using the vehicle or calculated using the federal standard mileage rates. We adopt the federal rates for Hawaii income tax purposes. The 2015 standard mileage rates were published in Notice 2014-79 and IR-2014-114 (December 10, 2014). Beginning January 1, 2015, the standard mileage rates for using a car, van, pickup or panel truck are:

Business	**57.5 cents per mile**
Medical or Moving	**23 cents per mile**
Charitable	**14 cents per mile**

To claim the deduction for business purposes, use federal Form 2106 – "Employee Business Expenses" or federal Form 2106-EZ – "Unreimbursed Employee Business Expenses." If you do not have to file either Form 2106 or 2106-EZ, see the federal instructions for Form 1040 (Schedule A – "Itemized Deductions") to properly claim the unreimbursed mileage.

To claim the deduction for moving expenses, use Hawaii Form N-139 – "Moving Expense."

To claim the deduction for charitable or medical purposes, see the federal instructions for Form 1040 (Schedule A).

For more information visit our website at tax.hawaii.gov.

MARIA E. ZIELINSKI
Director of Taxation

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