Department of Transportation

DIRECTOR'S OFFICE
JUL 1 10 10 AM '85
DEPT. OF TRANSPORTATION

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

June 28, 1985

MEMORANDUM 1985-22

TO: Heads of Departments and Agencies

FROM: Hideo Murakami, Comptroller

SUBJECT: Taxability of Personal Use of State Automobiles

This is to supplement our MEMORANDUM 1985-16 on the above subject, dated June 10, 1985, with two additional procedural requirements that have developed since issuance of that memorandum:

(1) Code the amount entered in the Wages-in-Kind column with an "A", which will designate the amount as "auto non-cash fringe benefit". (All other wages in kind should continue to be coded "W".)

(2) With reference to the schedule of "State Automobiles Taken Home By State Employee" to be attached to your Payroll Change Schedule for the pay period ending 7-31-85, transmit one extra copy of the schedule, with the Payroll Change Schedule; this extra copy should be enclosed in an envelope which is marked "extra copy for DAGS Accounting Division", with the envelope paperclipped to the Payroll change Schedule.

We regret the lateness of these supplemental instructions but will appreciate your usual cooperation as these new requirements of taxing jurisdictions are implemented.

HIDEO MURAKAMI
Comptroller