DIRECTOR'S OFFICE
DEPT. OF
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STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

DEC -8 2000

COMPTROLLER'S MEMORANDUM NO. 2000-25

TO: Heads of Departments

SUBJECT: Revised Personal Automobile Mileage Voucher, SAFORM C-33

In conjunction with the implementation of the Flex Park program on January 1, 2001, the State Accounting Form (SAFORM) C-33 has been revised to include a section that allows qualified employees to claim reimbursement of excess pre-tax parking fees paid through payroll deduction. The reimbursement is limited to employees who qualify for reduced parking rates as provided under Collective Bargaining Agreement or Executive Order and are participating in Flex Park. The revised form will be available from Correctional Industries beginning January 1, 2001. Remaining quantities of the old form may be used until depleted only by employees claiming reimbursement of mileage. Employees claiming reimbursement of excess pre-tax parking fees must use the revised form. Due to the short implementation, please plan your acquisition of forms accordingly. Your department may use photocopies of the attached form until you are able to obtain the revised form from Correctional Industries.

The significant changes of the revised form are listed below:

1. The name of the form has been revised to "PERSONAL AUTOMOBILE MILEAGE AND PRE-TAX PARKING VOUCHER".

2. The bottom left section of the form has been revised as follows:

   a. Combined the two (2) certification sentences as follows:

      "I CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT RECORD OF MILEAGE ON MY PERSONAL AUTOMOBILE USED AND PARKING FEES INCURRED IN PERFORMING MY OFFICIAL DUTIES ACCORDING TO THE COMPTROLLER'S RULES AND REGULATIONS GOVERNING OFFICIAL TRAVEL AND TRANSPORTATION EXPENSES. I FURTHER CERTIFY THAT I CARRY THE MINIMUM LIABILITY INSURANCE AS REQUIRED BY THE "HAWAII NO-FAULT LAW" WITH:"

b. Added the following statement:

"THIS IS TO ALSO CLAIM REIMBURSEMENT OF EXCESS PRE-TAX PARKING PAID UNDER THE FLEX PARK PLAN FOR THE MONTH(S) OF:_____. (THIS ONLY APPLIES TO EMPLOYEES WHO QUALIFY FOR REDUCED PARKING RATES AS PROVIDED UNDER COLLECTIVE BARGAINING AGREEMENT OR EXECUTIVE ORDER.)"

3. At the bottom right section of the form, added:

"TAXABLE PRE-TAX PARKING REIMBURSEMENT**

G. PRE-TAX PARKING REIMBURSEMENT [ ] (T)

4. The statement on the bottom of the form was revised as follows:

"** The taxable mileage amount calculated above and pre-tax parking reimbursement amount will be reported as income to the IRS and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages. Retain a copy of the form to prepare your personal tax return."

5. The revision date was changed to "JANUARY 1, 2001 (REVISED)".

The new instructions for completing the revised SAFORM C-33 are as follows (refer to bottom two (2) sections of the form):

1. In the left section, in the second paragraph enter on the blank line the month(s) for which you are claiming reimbursement of excess pre-tax parking fees.

2. In the right section, under the heading "TAXABLE PRE-TAX PARKING REIMBURSEMENT**", enter in the rectangular box the dollar amount of your pre-tax parking reimbursement.

Should there be any questions regarding this memorandum, please call Dona Kang of our Systems Accounting Branch at 586-0610.

RAYMOND H. SATO
State Comptroller

Attachment

STATE OF HAWAII

PERSONAL AUTOMOBILE MILEAGE AND PRE-TAX PARKING VOUCHER

DOCUMENT CONTROL NO. _____ MONTH OF _____ YEAR _____

DEPARTMENT/DIV. _____

BRANCH/SECTION _____

YEAR & MAKE _____ MODEL & TYPE _____

SUBMITTED BY (PRINT NAME) _____

SOCIAL SECURITY NO. _____

POSITION TITLE _____

BU ____ PAYROLL NO. _____

SFX	TC	F	YR	APP	D	OBJECT	CC	PROJECT	PH	ACT	AMOUNT		OPTIONAL DEPARTMENTAL DATA
XX	XXX	X	XX	XXX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXXXXXXXXX	XX	X(22)

MONTH/ DAY	TRIP NUMBER	FROM	TO	REMARKS	MILES TRAVELED	PARKING FEES

I CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT RECORD OF MILEAGE ON MY PERSONAL AUTOMOBILE USED AND PARKING FEES INCURRED IN PERFORMING MY OFFICIAL DUTIES ACCORDING TO THE COMPTROLLER'S RULES AND REGULATIONS GOVERNING OFFICIAL TRAVEL AND TRANSPORTATION EXPENSES. I FURTHER CERTIFY THAT I CARRY THE MINIMUM LIABILITY INSURANCE AS REQUIRED BY THE "HAWAII NO-FAULT LAW" WITH:

_____
(INSURANCE COMPANY)

POLICY NO. _____ EXP. DATE _____

THIS IS TO ALSO CLAIM REIMBURSEMENT OF EXCESS PRE-TAX PARKING PAID UNDER THE FLEX PARK PLAN FOR THE MONTH(S) OF: _____.

(THIS ONLY APPLIES TO EMPLOYEES WHO QUALIFY FOR REDUCED PARKING RATES AS PROVIDED UNDER COLLECTIVE BARGAINING AGREEMENT OR EXECUTIVE ORDER.)

_____ _____
(EMPLOYEE'S SIGNATURE) (DATE)

A. TOTAL MILEAGE [ ]

B. TOTAL MILEAGE CLAIM [ ]
(A X Rate: _____ cents)

C. TOTAL PARKING FEES [ ]

D. TOTAL CLAIM FOR REIMBURSEMENT [ ]
(B + C)

CALCULATION OF REPORTABLE & TAXABLE MILEAGE **

E. FEDERALLY ALLOWED AMOUNT [ ] (L)
(A X Rate: _____ cents)

F. TAXABLE AMOUNT (B-E) [ ] (T)

TAXABLE PRE-TAX PARKING REIMBURSEMENT **

G. PRE-TAX PARKING REIMBURSEMENT [ ] (T)

APPROVED:

_____ _____ _____
(SIGNATURE) (DATE) (TITLE)

** The taxable mileage amount calculated above and pre-tax parking reimbursement amount will be reported as income to the IRS and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages. Retain a copy of the form to prepare your personal tax return.