UNIVERSITY OF HAWAI‘I
Honolulu  Hawai‘i

Office of the Vice President for Administration and Chief Financial Officer

Business Affairs Circular 1151

October 20, 2003

MEMORANDUM TO: Chancellors and Systemwide Administrators

ATTENTION: Administrative Fiscal Officers

FROM: James R.W. Sloane
Vice President for Administration and Chief Financial Officer

SUBJECT: 2004 Federal Allowable Mileage Rates

We have been notified by the Federal Department of Treasury, Internal Revenue Service (IRS) that effective January 1, 2004 the Federal allowable standard mileage rates for business and moving rates have been increased. For transportation expenses paid or incurred on or after January 1, 2004, the standard mileage rates are:

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Business</td>
<td>37.5 cents per mile</td>
</tr>
<tr>
<td>Moving</td>
<td>14.0 cents per mile</td>
</tr>
</tbody>
</table>

Mileage claims of 37.5 cents per mile are processed on the Personal Automobile Mileage Voucher, FMIS-33. The Relocation-Moving mileage rate of 14.0 cents per mile will be processed on the Relocation Allowance Request FMIS-17, supported by the Employee Relocation Allowance Worksheet, UH Form 17A.

Should there be any questions, please call the Disbursing Office at 956-6621.