



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P. O. BOX 119
HONOLULU, HAWAII 96810-0119

November 26, 1991

COMPTROLLER'S MEMORANDUM NO. 1991-30

TO: Heads of Departments
FROM: Russel S. Nagata, Comptroller
SUBJECT: Mailing of Form W-2 for 1991

At a later date, we will be issuing our usual reminder memorandum on the procedures for distributing 1991 Wage and Tax Statements (Form W-2) and for handling subsequent employee inquiries. This present memorandum is directed only to the mailing of Form W-2 and is applicable only in those cases in which Form W-2 is sent to an employee through the U.S. mails. This memorandum is being sent now because of any current mailing preparation that departments may need to do.

It is important that any mailed Form W-2 be sent promptly upon issuance. A Form W-2 should not be held for future mailing, but should be immediately sent to the current or last address of record.

It is also important that the return address on the mailing envelope be the specific address of the office in your department that is responsible for distributing the form. Any returned form must be retained in that office so that all employee inquiries on non-receipt can be efficiently screened against those returned forms. The return address must not be some other program address in the department, and the return address must not be our Central Payroll address.

On the envelope used for mailing a 1991 Form W-2, the employing department must include the following endorsement directly under the employing department's return address:

DO NOT FORWARD

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An undeliverable Form W-2 mailed in an envelope with the above endorsement will be returned to the employing department with either an address correction or the reason for nondelivery.

Please ensure that this information is forwarded to the office in your department that is responsible for the mailing of Form W-2.



RUSSELL S. NAGATA
Comptroller