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STATE OF HAWAII
DEPARTMENT OF TAXATION

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December 23, 2024

The Honorable Senator Donovan M. Dela Cruz, Chair
Members of the Senate Committee on Ways and Means

The Honorable Representative Kyle T. Yamashita, Chair
Members of the House Committee on Finance

Re: DOTAX FB 2025-2027 Legislative Budget Briefing Testimony

Dear Chair Dela Cruz, Chair Yamashita, and Members of the Committees:

Thank you for the opportunity to present our budget request for FB 2025-2027.

A. MISSION STATEMENT, STRATEGIC OBJECTIVE, GOALS, AND PERFORMANCE METRICS

The mission of the Department of Taxation (DOTAX) "is to administer the tax laws of the State of Hawai'i in a consistent, fair and uniform manner."

DOTAX continues to move forward with planned initiatives to improve its operations to better serve the people of Hawai'i. This includes system upgrades and maintenance to improve operational capabilities and efficiencies, as well as efforts to hire and retain Department staff.

DOTAX's strategic objectives are to improve voluntary compliance and to fill vacancies. Voluntary compliance will be enhanced by increasing taxpayer education through community outreach, strengthening customer services through staff training and expanded self-service options for taxpayers, effectuating information sharing with county and state agencies, optimizing audits and assessments through our processes and working collaboratively with the Department of the Attorney General, and pursuing non-filers, tax evaders, and those that commit tax fraud and holding them accountable for tax law violations.

We will also continue our efforts to fill vacancies by participating in job fairs, developing

internship programs, redesigning positions to better meet operational needs, and utilizing social media and other platforms for recruiting.

Our performance metrics for evaluating our objective to improve voluntary compliance are based on the quantity and quality of services that we provide to the public, the number of taxpayers that we evaluate and audit, and the amount of tax revenues collected through our enforcement and collection efforts. Our objective to fill vacancies will be measured by evaluating our recruitment efforts and vacancy rate.

B. HOW CURRENT STATEWIDE ECONOMIC AND FISCAL CONDITIONS HAVE AFFECTED OPERATIONS AND THE ABILITY TO MEET GOALS

DOTAX continues to face workforce challenges with filling specialized positions such as auditors, income tax specialists, tax returns examiners, delinquent tax collection assistants, and tax clerks. Most DOTAX programs have made progress by filling more vacancies in 2024, although the vacancy rate is still far from the desired level. Despite these challenges, our employees continue to consistently provide quality services to the people of Hawai'i. We continue to explore alternative methods to recruit new employees and retain existing employees.

C. FEDERAL FUNDS

DOTAX does not receive or administer any federal funds at this time.

D. NON-GENERAL FUNDS

<https://files.hawaii.gov/tax/stats/stats/non-gf-rpts/2024-Non-General-Fund-rpts.pdf>

E. PROCESS TO DEVELOP AND PRIORITIZE BUDGET REQUESTS

Deputy Director Sakamoto and I met with each division to discuss their potential budget requests and priorities. The division administrators were then asked to submit budget requests to the Administrative Services Office (ASO) for review and initial prioritization. Form As were prepared by the ASO to determine the cost factors with the Department's budget. All Form As were sent to Deputy Director and me for final review and prioritization before the submission to the Department of Budget and Finance.

F. SIGNIFICANT BUDGET REQUESTS

To fulfill our mission and reach our goals, DOTAX presents the following significant budget requests for FB 2025-2027:

1. Increase Spending in the Tax System Modernization (TSM) Project – Monitor and Maintenance (OCE)

This request is to cover annual vendor price increases and adds \$338,150 to the budget for FY26 and \$1,343,400 to the budget for FY27. This request will help the Department monitor and maintain the TSM Project, which includes: continuing to operate, upgrade, and support document scanning software and hardware; maintaining membership in the Federation of Tax Administrators; protecting against the increasing threat of fraud; remaining current with vendor application security updates; continuing to operate the hardware, servers, database and network equipment, and providing 24/7 experienced technical support, for the GenTax application; developing the Department's AI strategy; and replacing existing scanners with new Information Capture Solutions scanners.

2. Establish and Fund Seven (7) Positions in the Information Technology Services Office (ITSO)

This request is to establish seven (7) positions in the ITSO and adds \$294,796 to the budget for FY26 and \$664,592 to the budget for FY27. The Departmental Program Officer will lead the TSM program and support the Governor's initiative for the Department to create a new online tax filing platform that integrates with the IRS Direct File program; the two (2) Program Specialists, Project Manager, and Tax Business Analyst are required to support the implementation and ongoing maintenance for the new Direct File program; and Senior Software Developer and Software Developer Supervisor will support the additional development for the Direct File program and reduce reliance on vendor professional services to support the tax system.

3. Establish and Fund a Position in the Director's Office

This request is to establish an exempt position, the Data Privacy Officer, which will report directly to the Director of Taxation, and adds \$52,500 to the budget for FY26 and \$105,000 to the budget for FY27. The Data Privacy Officer position is needed to fulfill the IRS requirement for the Department to appoint a senior agency official who will be responsible for coordinating, developing, and implementing privacy requirements and managing privacy risks. This position will ensure compliance with all federal, state, and other applicable privacy laws and oversee data sharing and exchanges.

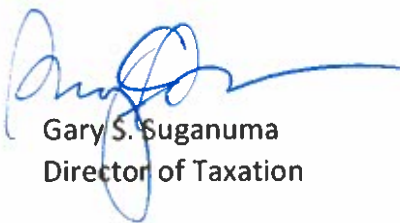
4. Establish and Fund Two (2) Positions in the Compliance Division Kauai District Office

This request is to establish two (2) positions in the Kauai District Office, an Auditor IV and an Administrative Assistant II, and adds \$55,050 to the budget for FY26 and \$110,100 to the budget for FY27. The Auditor IV performs complex and difficult field audits of governmental books of accounts, records of business entities, regulated public utilities, transportation firms, etc. to determine the correct tax liability. At present, there is only one auditor position in the Kaua'i District Office and so they currently receive audit support from the other districts. The requested Auditor IV position will expand Kaua'i's Field Audit section and allow for increased audit capacity in the district office. A seasoned auditor can assess \$2 million or more per year. The Administrative Assistant II performs administrative support work for the district office. Kaua'i urgently needs an Administrative Assistant II to handle the district office's administrative duties that are currently being handled by the Kaua'i District Manager, Collections Supervisor, and at times secretaries from other districts.

DOTAX appreciates the ongoing support from the Legislature to maintain and improve its operations, and this budget request is aimed at achieving our mission and goals over the next fiscal biennium.

Thank you for this opportunity to testify on the DOTAX FB 2025-2027 budget request.

Very truly yours,



Gary S. Sukanuma
Director of Taxation

Attachments

FB 2025-27 Legislative Budget Briefing Testimony
Department of Taxation (DOTAX)
Program ID & Sub-Organization
Legend

Program ID	Sub-Org Code	Program Name
TAX100	CH	Compliance Division - Hawaii District Office
TAX100	CK	Compliance Division - Kauai District Office
TAX100	CM	Compliance Division - Maui District Office
TAX100	CO	Compliance Division - Oahu Office Audit Branch
TAX100	CP	Compliance Division - Oahu Field Audit Branch
TAX103	EO	Tax Collection Services Office
TAX105	BA	Tax Services & Processing Division - Document Processing Branch
TAX105	BB	Tax Services & Processing Division - Revenue Accounting Branch
TAX105	BC	Tax Services & Processing Division - Taxpayer Services Branch
TAX107	AA	Office of the Director, Rules Office, & Administrative Services Office (ASO)
TAX107	AC	Information Technology Services Office (ITSO)
TAX107	AD	Tax Research & Planning (TRP) Office

Department of Taxation
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Compliance	To promote and maintain a tax system based on self-assessment and voluntary compliance by taxpayers through civil and criminal enforcement of tax laws in a fair, consistent, and efficient manner; and to collect outstanding taxes owed to the State.		TAX 100	2	
		Field Audit: Primarily responsible for conducting field examinations of all types of tax returns and supporting records of larger taxpayers involving complex records and transactions.			Title 14, Chapter 231, 231-3, HRS (generally)
		Office Audit: Primarily responsible for conducting office examinations of tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes.			Title 14, Chapter 231, 231-3, HRS (generally)
		District Offices: Oversees departmental operations on all islands.			Title 14, Chapter 231, 231-3, HRS (generally); 231-10, HRS
		Criminal Investigation: Conducts audits and investigations of taxpayers to enforce the tax provisions relating to criminal tax penalties.			Title 14, Chapter 231, 231-3, HRS (generally); 231-4.3, 231-34 through 231-36, HRS (specifically)
		Special Enforcement: Examines all sectors of Hawaii's economy, initiates civil investigations to ensure all taxpayers pay their fair share of taxes, and acts to prevent, through enforcement, education, and deterrence, noncompliance with Hawai'i tax laws.			Title 14, Chapter 231, 231-3, HRS (generally); 231-81 through 235-20.5 (specifically)
Tax Collection Services Office	To collect delinquent taxes due to the State by enforcing all State tax laws fairly and consistently.	Conducts and enforces the collection of delinquent taxes, secures non-filed returns from taxpayers, and conducts investigations to determine compliance with state tax laws. This office also coordinates and assists in collection enforcement activities, participates in resolving complex enforcement cases, recommends goals and objectives, and reviews objectives and accomplishments with operating personnel.	TAX 103	3	Title 14, Chapter 231, 231-3, HRS (generally); 231-25 through 231-70, HRS (specifically)
Tax Services and Processing	To process all tax documents received in the most efficient and expeditious manner possible; to maintain accurate accounting records for all tax programs; to promote voluntary taxpayer compliance through timely delivery of information, forms, and responses to questions and inquiries; and to provide assistance to taxpayers' inquiries in person, through call center and web messaging.		TAX 105	1	

Department of Taxation
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
		Document Processing: This branch plans, directs, and coordinates a comprehensive and centralized system of receiving and processing of tax information and payments for the Department, establishes initial control over monies and documents and provides a system for the rapid update of taxpayer accounts, and provides for a centralized statewide filing system for paper tax returns.			Title 14, Chapter 231, 231-3, HRS (generally); 231-3, 231-8.5, 231-9.9, HRS (specifically)
		Revenue Accounting: The branch is responsible for the maintenance of the revenue control and subsidiary ledgers and requires control and responsibility for all adjustments, error resolutions, bookkeeping, and balancing functions of all tax revenues. This branch is also responsible for control and accounting of all refunds, the maintenance of the accounting system for protesting payments and tax appeals, the preparation of the statement of tax operations and related reports, and processing and accounting activities statewide of all miscellaneous taxes (except estate and transfer tax).			Title 14, Chapter 231, 231-3, HRS (generally)
		Taxpayer Services: This branch provides centralized services on all taxes, licenses, and permits administered by the Department to all taxpayers who walk-in, call-in, correspond, or web-message. This branch also provides computer-based error correction activities to post returns to the Department's computerized system.			Title 14, Chapter 231, 231-3, HRS (generally)
Supporting Services-Revenue Collection					
	To provide administrative direction in implementing the Department's tax programs so as to enhance effectiveness and efficiency for formulating policies, allocating resources and providing direction to operations; and to improve the State's policy and decision-making process by providing timely and accurate tax data and interpretive information. This program also provides all of the administrative and technology support for the Department.		TAX 107	4	
		Administrative Services Office: Provides general internal fiscal and personnel management assistance to the Director in exercising responsibilities as executive of the Department, as well services in program budgeting and planning, management of available resources, and facilities management.			Title 14, Chapter 231, 231-3, HRS (generally)
		Rules Office: Assists the Department with complex tax and policy recommendations, provides technical taxpayer support to the public, and develops tax administration rules, doctrines, policies, strategies, and guidelines to assist the Director in administering Hawaii's taxes in a fair, consistent, and uniform manner.			Title 14, Chapter 231, 231-3, HRS (generally); 231-4.5, HRS (specifically)

Department of Taxation
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
		Information Technology Services Office: Advises and coordinates with the Director on all matters pertaining to information technology that is operated, managed, or used by the Department, and ensures the Department has the appropriate technology services to effectively and securely service Department users, taxpayers, and external partners.			Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Tax Research and Planning: Plans, organizes, directs, and coordinates a tax research and tax planning program for the Department and provides the Department with statistical information and projections as to tax yields, tax impacts, and economic conditions affecting taxes.			Title 14, Chapter 231, 231-3, HRS (generally); 231-3.4, HRS (specifically)
		Council on Revenues: Prepares general fund revenue estimates for the State on a quarterly basis that are reported to the Governor and the Legislature for their review and consideration in preparing the State budget, appropriating funds, and examining proposed tax and revenue measures.			Haw. Const. Art. VII, Sec. 7; Chapter 37 Part VI, HRS (generally)
		Tax Review Commission: Convenes every five years to conduct a systematic review of the State's tax structure to ensure that it meets standards of equity and efficiency.			Haw. Const. Art. VII, Sec. 3; Chapter 232E, HRS (generally)
		Board of Review: Adjudicates disputes between taxpayers and the Department via a less formal administrative hearings process that serves as a quicker and less costly alternative to litigating disputes in the Tax Appeal Court.			Title 14, Chapter 232, HRS (generally)
		Administrative Appeals Officer: Serves as an impartial and independent appeals officer for the department who is authorized to expeditiously resolve tax disputes between taxpayers and the Department.			Title 14, Chapter 231, 231-7.5, HRS

Department of Taxation
Department-Wide Totals

Table 2

Fiscal Year 2026					
Budget Acts Appropriation	Reductions	Additions		Total FY26	MOF
\$ 38,963,519	\$ (81,324)	\$ 740,496	\$ -	\$ 39,622,691.00	A
\$ 3,629,626	\$ -	\$ -	\$ -	\$ 3,629,626.00	B
				\$ -	
				\$ -	
				\$ -	
				\$ -	
\$ 42,593,145.00	\$ (81,324.00)	\$ 740,496.00	\$ -	\$ 43,252,317.00	Total
Fiscal Year 2027					
Budget Acts Appropriation	Reductions	Additions		Total FY27	MOF
\$ 38,963,519	\$ (81,324)	\$ 2,223,092	\$ -	\$ 41,105,287.00	A
\$ 3,629,626	\$ -	\$ -	\$ -	\$ 3,629,626.00	B
				\$ -	
				\$ -	
				\$ -	
				\$ -	
\$ 42,593,145.00	\$ (81,324.00)	\$ 2,223,092.00	\$ -	\$ 44,734,913.00	Total

Department of Taxation
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY26)			As budgeted (FY27)			Governor's Submittal (FY26)				Governor's Submittal (FY27)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
TAX100	Compliance	A	148.00	1.00	\$ 10,558,673	148.00	1.00	\$ 10,558,673	149.00	-	\$ 10,613,723	0.52%	149.00	-	\$ 10,668,773	1.04%
TAX103	Tax Collection Service Office	A	47.00	1.00	\$ 3,427,288	47.00	1.00	\$ 3,427,288	43.00	1.00	\$ 3,427,288	0.00%	43.00	1.00	\$ 3,427,288	0.00%
TAX105	Tax Services & Processing	A	133.00	76.00	\$ 7,197,509	133.00	76.00	\$ 7,197,509	129.00	-	\$ 7,116,185	-1.13%	129.00	-	\$ 7,116,185	-1.13%
TAX107	Supporting Services-Rev Collection	A	87.00	8.00	\$ 17,780,049	87.00	8.00	\$ 17,780,049	91.00	8.00	\$ 18,465,495	3.86%	92.00	8.00	\$ 19,893,041	11.88%
TAX107	Supporting Services-Rev Collection	B	-	13.00	\$ 3,629,626	-	13.00	\$ 3,629,626	-	15.00	\$ 3,629,626	0.00%	-	15.00	\$ 3,629,626	0.00%

Department of Taxation
Budget Decisions

Table 4

Prog ID	Sub-Org	Type of Request	Description of Request	MOE	Priority #	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision						
						FY26			FY27			FY26			FY27			FY26			FY27			
						Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)
TAX			Long-term Vacancy Put Back	A																				
TAX100	CK		Trade-off PS funds from Kauai Office to re-describe 1.00 position for Oahu Office.	A								\$ 380,784			\$ 380,784							\$ (12,660)		
TAX100	CO		Trade-off PS funds from Kauai Office to re-describe 1.00 position for Oahu Office.	A								\$ 12,660			\$ 12,660							\$ 12,660		
TAX100	CK	AP	Establish two (2) positions in the Kauai District Office.	A	4	2.00	\$ 55,050	2.00	\$ 110,100							2.00	\$ 55,050	2.00	\$ 110,100			\$ 110,100		
TAX100	CO	AP	Redescribe one (1) position in Compliance Division.	A	5		\$ 12,660		\$ 12,660															
TAX100	CP	VP	Deletion of long-term vacant position.	A	9	(1.00)		(1.00)		(1.00)				(1.00)		(1.00)					(1.00)			
TAX100	CM	VP	Deletion of long-term vacant positions & funds.	A	13	(2.00)	\$ (134,112)	(2.00)	\$ (134,112)	(2.00)		\$ (134,112)	(2.00)		\$ (134,112)	(2.00)					(1.00)			
TAX100	CM		Delete unfunded temp counts.	A								(1.00)			(1.00)						(1.00)			
TAX103	EO	VP	Deletion of long-term vacant positions.	A	10	(4.00)		(4.00)		(4.00)				(4.00)		(4.00)					(4.00)			
TAX105	BA	VP	Deletion of long-term vacant positions & funds.	A	11	(6.00)	\$ (175,656)	(6.00)	\$ (175,656)	(6.00)	(1.00)	\$ (175,656)	(6.00)	(1.00)	\$ (175,656)	(6.00)	(1.00)	\$ (175,656)	(4.00)	(1.00)	\$ (81,324)	(4.00)	(1.00)	\$ (81,324)
TAX105	BA		Delete unfunded temp counts.	A								(75.00)			(75.00)						(75.00)			
TAX107	AA	TO	Establish two (2) positions in the Special Enforcement Section. Funding transfer from OCE to PS.	B	7		\$ (108,240)		\$ (216,480)															
TAX107	AA	TO	Establish two (2) positions in the Special Enforcement Section. Funding transfer from OCE to PS.	B	7		\$ 108,240		\$ 216,480															
TAX107	AA	TO	Transfer OCE funds to PS funds for Special Enforcement Section fringe.	B	8		\$ (100,000)		\$ (100,000)			\$ (100,000)			\$ (100,000)						\$ (100,000)			
TAX107	AA	TO	Transfer OCE funds to PS funds for Special Enforcement Section fringe.	B	8		\$ 100,000		\$ 100,000			\$ 100,000			\$ 100,000						\$ 100,000			
TAX107	AC	AP	Additional funding to monitor & maintain TSM.	A	1		\$ 338,150		\$ 1,343,400			\$ 338,150			\$ 1,343,400						\$ 338,150			
TAX107	AC	AP	Establish seven (7) positions in the Information Technology Service Office.	A	2	6.00	\$ 294,796	7.00	\$ 664,592	5.00		\$ 244,796	6.00		\$ 564,592	6.00		\$ 294,796	7.00		\$ 664,592			
TAX107	AA	AP	Establish one (1) position in the Director's Office.	A	3	1.00	\$ 52,500	1.00	\$ 105,000									1.00	\$ 52,500	1.00	\$ 105,000			
TAX107	AC	AP	Abolish and establish a new position in the Information Technology Service Office. Additional funding requested.	A	6				\$ 9,990															
TAX107	AA	AP	Establish two (2) positions in the Special Enforcement Section. Funding transfer from OCE to PS.	B	7			2.00		2.00			2.00			2.00				2.00		2.00		
TAX107	AA		Funding transfer from OCE to PS.	B								\$ (108,240)			\$ (216,480)						\$ (108,240)			
TAX107	AA		Funding transfer from OCE to PS.	B								\$ 108,240			\$ 216,480						\$ 108,240			
TAX107	AC	VP	Deletion of long-term vacant positions & funds.	A	12	(4.00)	\$ (71,016)	(4.00)	\$ (71,016)	(4.00)		\$ (71,016)	(4.00)		\$ (71,016)	(3.00)					\$ (71,016)	(3.00)		
TAX107	AA	VP	Deletion of long-term vacant position.	A	14		(1.00)			(1.00)			(1.00)			(1.00)								

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY26			FY27			FY25 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$\$	Pos (P)	Pos (T)	\$\$\$\$	
TAX100	CP	Deletion of long-term vacant position.	No impact at this time.	A	(1.00)			(1.00)			N
TAX103	EO	Deletion of long-term vacant positions.	No impact at this time.	A	(4.00)			(4.00)			N
TAX105	BA	Deletion of long-term vacant positions & funds.	No impact at this time.	A	(4.00)	(1.00)	\$ (81,324)	(4.00)	(1.00)	\$ (81,324)	N
TAX107	AC	Deletion of long-term vacant positions & funds.	No impact at this time.	A	(3.00)			(3.00)			N
TAX100	CM	Delete unfunded temp counts.	No impact at this time.	A		(1.00)			(1.00)		N
TAX105	BA	Delete unfunded temp counts.	No impact at this time.	A		(75.00)			(75.00)		N

Department of Taxation
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept- Wide Priority	Description of Addition	Justification	MOF	FY26			FY27			
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX107	AC	AP	1	1	Additional funding to monitor & maintain TSM.	<p>1. ICS Maintenance is required to continue to operate the document scanning software and hardware required to process paper forms and payments. The budget request covers annual vendor price increases.</p> <p>2. ICS Professional Services ensure the Department can upgrade and support the document scanning software and hardware required to process paper forms and payments. The budget request covers annual vendor price increases.</p> <p>3. FAST Professional Services provides high level development support to enable the Department to implement new tax law changes and application enhancements to increase tax collection or provide new services to taxpayers or Department users. The budget request covers annual vendor price increases.</p> <p>4. FAST Central Tech is required for 24/7 experienced technical support of the GenTax application. Vendor support is required since the vendor is hosting the hardware. The budget request covers annual vendor price increases.</p> <p>5. FTA annual maintenance fee is required to participate in the Federation of Tax Administrators and receive support and information from other agencies in the federation. The budget request covers annual vendor price increases.</p>	A			338,150				1,343,400

Department of Taxation
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
TAX107	AC	AP	2	2	Establish seven (7) positions in the Information Technology Service Office.	<p><u>Departmental Program Officer</u>: The Department Program Officer position will lead the Department's Tax System Modernization (TSM) program office. This position is required to support the Governor's initiative for the Department to create a new online tax filing platform that integrates with the IRS Direct File program. The Department does not currently have any operational units that have the capacity to support the implementation or ongoing maintenance of a new, large, and complex system like Direct File.</p> <p><u>Program Specialist VI</u>: This position is required to supervise and support the implementation and ongoing maintenance for the new Direct File program. This position will be responsible for coordinating the IRS integration, requirements, and testing for the new program.</p> <p><u>Program Specialist V</u>: This position is required to support the implementation and ongoing maintenance for the new Direct File program. This position will be performing the requirements documentation and testing for the new program.</p> <p><u>Project Manager II</u>: This position is required to support the implementation and ongoing maintenance for the new Direct File program, as well as other large program updates, such as applicable year-end legislative changes to the TSM</p>	A	6.00		294,796	7.00		664,592
TAX107	AA	AP	3	3	Establish one (1) position in the Director's Office.	<p><u>Data Privacy Officer</u>: Request to establish exempt position that will report directly to the Director of Taxation and fulfill the IRS requirement that the Department appoint a senior agency official who will be responsible for coordinating, developing, and implementing privacy requirements and managing privacy risks. The position will ensure compliance with all federal, state, and other applicable privacy laws and oversee data sharing and exchanges.</p>	A	1.00		52,500	1.00		105,000

Department of Taxation
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
TAX100	CK	AP	4	4	Establish two (2) positions in the Kauai District Office.	<p><u>Auditor IV</u>: Performs complex and difficult field audits of governmental books of accounts, records of business entities, regulated public utilities, transportation firms, etc. to determine the correct tax liability. At present, there is only one auditor position in the Kaua'i district tax office. The requested Auditor IV position will expand Kaua'i's Field Audit section and allow for increased audit capacity in that district office. The population on Kaua'i has grown steadily over the years. Business structures have also changed to become more complex with advance in technology, innovation, growth, interconnections, etc. As such, audits have also become more complex and difficult requiring additional personnel. A seasoned auditor can assess \$2 million or more per year.</p> <p><u>Administrative Assistant II</u>: Performs administrative support work for the district office. Kaua'i urgently needs an Administrative Assistant II to handle the district office's administrative duties that are currently being handled by the Kaua'i District Manager, Collections Supervisor, and at times secretaries from other districts. This includes maintaining personnel files, reviewing, maintaining and conducting inventories, ordering of supplies and/or equipment, working with vendors, and other administrative tasks.</p>	A	2.00		55,050	2.00		110,100

Department of Taxation
FY 2023 - FY 2025 Restrictions

Table 7

Fiscal Year	Prog ID	Sub-Org	MOF	Budgeted by Dept	Restriction	Difference Between Budgeted & Restricted	Percent Difference	Impact
2025	TAX100	CH	A	\$ 1,797,072	\$ 228,037	\$ 1,569,035	12.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CK	A	\$ 1,007,129	\$ 124,771	\$ 882,358	12.39%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CM	A	\$ 1,783,856	\$ 226,304	\$ 1,557,552	12.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CO	A	\$ 2,898,932	\$ 283,520	\$ 2,615,412	9.78%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CP	A	\$ 3,057,990	\$ 394,516	\$ 2,663,474	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX103	EO	A	\$ 3,418,469	\$ 329,028	\$ 3,089,441	9.63%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BA	A	\$ 3,538,673	\$ 413,724	\$ 3,124,949	11.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BB	A	\$ 416,375	\$ 53,717	\$ 362,658	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BC	A	\$ 3,218,802	\$ 415,263	\$ 2,803,539	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AA	A	\$ 6,691,660	\$ 276,252	\$ 6,415,408	4.13%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AC	A	\$ 10,488,189	\$ 211,464	\$ 10,276,725	2.02%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AD	A	\$ 627,712	\$ 37,894	\$ 589,818	6.04%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX100	CH	A	\$ 1,733,390	\$ 242,363	\$ 1,491,027	13.98%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX100	CK	A	\$ 792,511	\$ 114,611	\$ 677,900	14.46%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX100	CM	A	\$ 1,642,603	\$ 230,070	\$ 1,412,533	14.01%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX100	CO	A	\$ 2,689,508	\$ 305,168	\$ 2,384,340	11.35%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX100	CP	A	\$ 2,889,290	\$ 417,842	\$ 2,471,448	14.46%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX103	EO	A	\$ 2,835,971	\$ 357,382	\$ 2,478,589	12.60%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX105	BA	A	\$ 3,267,386	\$ 448,801	\$ 2,818,585	13.74%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX105	BB	A	\$ 397,715	\$ 57,848	\$ 339,867	14.55%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX105	BC	A	\$ 3,097,515	\$ 450,535	\$ 2,646,980	14.55%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX107	AA	A	\$ 6,869,894	\$ 584,782	\$ 6,285,112	8.51%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX107	AC	A	\$ 14,680,658	\$ 450,275	\$ 14,230,383	3.07%	Due to current vacancies, no significant impact on personnel budget.
2024	TAX107	AD	A	\$ 545,152	\$ 79,293	\$ 465,859	14.55%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	CH	A	\$ 1,488,751	\$ 133,415	\$ 1,355,337	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	CK	A	\$ 716,179	\$ 64,180	\$ 651,999	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	CM	A	\$ 1,399,652	\$ 125,430	\$ 1,274,222	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	CO	A	\$ 2,777,874	\$ 248,939	\$ 2,528,935	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	CP	A	\$ 2,500,425	\$ 224,076	\$ 2,276,349	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX100	EO	A	\$ 2,395,536	\$ 214,676	\$ 2,180,860	8.96%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX105	BA	A	\$ 3,216,809	\$ 296,589	\$ 2,920,220	9.22%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX105	BB	A	\$ 366,636	\$ 33,804	\$ 332,832	9.22%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX105	BC	A	\$ 2,894,222	\$ 266,847	\$ 2,627,375	9.22%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX107	AA	A	\$ 6,176,647	\$ 461,920	\$ 5,714,727	7.48%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX107	AC	A	\$ 2,539,585	\$ 189,923	\$ 2,349,663	7.48%	Due to current vacancies, no significant impact on personnel budget.
2023	TAX107	AD	A	\$ 498,518	\$ 37,282	\$ 461,236	7.48%	Due to current vacancies, no significant impact on personnel budget.

Department of Taxation
Emergency Appropriation Requests

Table 8

<u>Prog ID</u>	<u>Description of Request</u>	<u>Explanation of Request</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
NONE						

Department of Taxation
Expenditures Exceeding Appropriation Ceilings in FY24 and FY25

Table 9

<u>Prog ID</u>	<u>MOF</u>	<u>Date</u>	<u>Appropriation</u>	<u>Amount Exceeding Appropriation</u>	<u>Percent Exceeded</u>	<u>Reason for Exceeding Ceiling</u>	<u>Legal Authority</u>	<u>Recurring (Y/N)</u>	<u>GF Impact (Y/N)</u>
NONE									

Department of Taxation
 Intradepartmental Transfers in FY24 and FY25

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
NONE										

Department of Taxation
Vacancy Report as of November 30, 2024

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm. Temp. (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX103	EO	12/1/2023	3/31/2025	00001554	Tax Collector	N	EM05	35	P	1.00	A	\$ 109,704	\$ 140,808	Y	N	N/A	N/A	1
TAX100	CM	8/1/2024	3/31/2025	00001582	District Tax Manager	N	EM05	35	P	1.00	A	\$ 141,798	\$ 141,804	Y	N	N/A	N/A	2
TAX107	AA	7/1/2023	3/31/2025	00124431	Taxation Board of Review Chair	Y	SRNA	00	P	1.00	A	\$ 152,521		Y	N	N/A	N/A	3
TAX107	AA	7/1/2023	3/31/2025	00124433	Taxation Board of Review Memt	Y	SRNA	00	P	1.00	A	\$ 137,269		Y	N	N/A	N/A	4
TAX107	AA	7/1/2023	3/31/2025	00124432	Taxation Board of Review Memt	Y	SRNA	00	P	1.00	A	\$ 137,269		Y	N	N/A	N/A	5
TAX107	AA	9/17/2024	3/31/2025	00001466	Departmental HR Officer II	N	EM03	35	P	1.00	A	\$ 115,147	\$ 115,152	Y	N	N/A	N/A	6
TAX107	AA	5/11/2024	3/31/2025	00120984	Admin Rules Spclt -App Case Sp	Y	SRNA	73	T	1.00	A	\$ 102,355	\$ 98,808	Y	N	N/A	N/A	7
TAX107	AC	10/1/2024	3/31/2025	00023170	Information Technology Band C	N	SR26	23	P	1.00	A	\$ 86,376	\$ 89,820	Y	N	N/A	N/A	8
TAX107	AA	10/23/2024	3/31/2025	00117785	Administrative Rules Spclt	Y	SRNA	73	T	1.00	A	\$ 86,195	\$ 86,196	Y	N	N/A	N/A	9
TAX107	AA	5/1/2024	3/31/2025	00001609	General Professional IV	N	SR22	13	P	1.00	A	\$ 83,064	\$ 80,184	Y	N	N/A	N/A	10
TAX100	CH	10/1/2024	3/31/2025	00007051	Auditor IV	N	SR22	13	P	1.00	A	\$ 76,788	\$ 76,788	Y	N	N/A	N/A	11
TAX107	AA	10/3/2022	3/31/2025	00038766	Supervising Income Tax Spclt	N	SR26	23	P	1.00	A	\$ 76,788	\$ 101,460	Y	N	N/A	N/A	12
TAX100	CO	11/18/2024	3/31/2025	00120783	Program Specialist IV	N	SR22	13	P	1.00	A	\$ 73,836	\$ 73,836	Y	N	N/A	N/A	13
TAX107	AC	2/15/2024	3/31/2025	00001502	Information Technology Band B	N	SR24	13	P	1.00	A	\$ 71,016	\$ 56,285	Y	N	N/A	N/A	14
TAX100	CP	12/1/2023	3/31/2025	00001544	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 83,388	Y	N	N/A	N/A	15
TAX107	AC	2/10/2024	3/31/2025	00001576	Information Technology Band B	N	SR24	13	P	1.00	A	\$ 71,016	\$ 65,916	Y	N	N/A	N/A	16
TAX100	CP	2/16/2024	3/31/2025	00007046	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 63,384	Y	N	N/A	N/A	17
TAX100	CP	5/1/2024	3/31/2025	00007047	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 63,384	Y	N	N/A	N/A	18
TAX100	CM	12/31/2019	3/31/2025	00011428	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 90,144	Y	N	N/A	N/A	19
TAX100	CP	5/16/2024	3/31/2025	00011875	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 68,556	Y	N	N/A	N/A	20
TAX107	AA	10/1/2021	3/31/2025	00015143	Income Tax Specialist V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 71,011	Y	Y	1	N/A	21
TAX100	CP	3/1/2024	3/31/2025	00016050	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 83,388	Y	N	N/A	N/A	22
TAX107	AA	10/3/2022	3/31/2025	00018027	Income Tax Specialist V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 77,100	Y	N	N/A	N/A	23
TAX100	CP	1/16/2024	3/31/2025	00021193	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 86,712	Y	N	N/A	N/A	24
TAX100	CP	12/1/2022	3/31/2025	00026338	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 93,804	Y	N	N/A	N/A	25
TAX107	AA	2/21/2024	3/31/2025	00103171	Program Budget Analyst V	N	SR24	73	P	1.00	A	\$ 71,016	\$ 85,008	Y	N	N/A	N/A	26
TAX107	AD	12/31/2023	3/31/2025	00120792	Economist V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 65,916	Y	N	N/A	N/A	27
TAX100	CP	9/16/2024	3/31/2025	00004412	Auditor IV	N	SR22	13	P	1.00	A	\$ 68,280	\$ 68,280	Y	N	N/A	N/A	28
TAX107	AA	11/19/2024	3/31/2025	00119352	Spcl Enfc Section Investigator	Y	SRNA	73	T	1.00	B	\$ 67,226	\$ 67,224	Y	N	N/A	N/A	29
TAX100	CM	9/1/2024	3/31/2025	00001579	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 64,404	\$ 64,404	Y	N	N/A	N/A	30
TAX100	EO	7/1/2024	3/31/2025	00001516	Delinquent Tax Coll Asst III	N	SR20	04	P	1.00	A	\$ 64,248	\$ 64,248	Y	N	N/A	N/A	31
TAX100	CM	9/16/2019	3/31/2025	00004417	Auditor IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 56,280	Y	N	N/A	N/A	32
TAX107	AA	10/1/2024	3/31/2025	00016055	Accountant IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 63,096	Y	N	N/A	N/A	33
TAX100	CM	9/1/2023	3/31/2025	00117455	Auditor IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 68,556	Y	N	N/A	N/A	34
TAX105	BC	12/2/2024	3/31/2025	00010423	Tax Clerk	N	SR12	03	P	1.00	A	\$ 61,884	\$ 61,884	Y	N	N/A	N/A	35
TAX100	CO	10/1/2024	3/31/2025	00122317	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 61,884	\$ 61,884	Y	N	N/A	N/A	36
TAX100	CK	4/30/2024	3/31/2025	00004421	Tax Returns Examiner IV	N	SR20	04	P	1.00	A	\$ 61,800	\$ 43,077	Y	N	N/A	N/A	37
TAX100	CH	11/1/2024	3/31/2025	00122320	Tax Returns Examiner IV	N	SR20	04	P	1.00	A	\$ 61,800	\$ 61,800	Y	N	N/A	N/A	38
TAX100	CM	7/1/2023	3/31/2025	00124994	Tax Returns Examiner IV	N	SR20	04	P	1.00	A	\$ 61,800		Y	N	N/A	N/A	39
TAX107	AA	6/1/2023	3/31/2025	00034204	Management Analyst III	N	SR20	13	P	1.00	A	\$ 58,296	\$ 60,948	Y	N	N/A	N/A	40
TAX107	AA	7/23/2024	3/31/2025	00122701	Spcl Enfc Section Investigator	Y	SRNA	73	T	1.00	B	\$ 57,766	\$ 55,764	Y	N	N/A	N/A	41
TAX103	EO	8/1/2024	3/31/2025	00011942	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ 57,192	\$ 57,192	Y	N	N/A	N/A	42
TAX103	EO	8/1/2024	3/31/2025	00039121	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ 57,192	\$ 57,192	Y	N	N/A	N/A	43
TAX107	AA	7/1/2023	3/31/2025	00124435	Legal Secretary	N	SR18	63	P	1.00	A	\$ 54,984		Y	N	N/A	N/A	44
TAX100	CO	11/14/2023	3/31/2025	00011565	Supervising Tax Clerk II	N	SR17	04	P	1.00	A	\$ 54,936	\$ 52,320	Y	N	N/A	N/A	45
TAX105	BC	12/31/2020	3/31/2025	00016051	Supervising Tax Clerk II	N	SR17	04	P	1.00	A	\$ 54,936	\$ 65,904	Y	N	N/A	N/A	46
TAX100	CH	7/1/2022	3/31/2025	00011515	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908	\$ 46,272	Y	N	N/A	N/A	47
TAX100	CO	8/1/2024	3/31/2025	00117458	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908	\$ 45,216	Y	N	N/A	N/A	48
TAX100	CO	8/1/2024	3/31/2025	00124293	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 52,908	\$ 52,908	Y	N	N/A	N/A	49
TAX100	CK	7/1/2023	3/31/2025	000124987	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908		Y	N	N/A	N/A	50

Department of Taxation
Vacancy Report as of November 30, 2024

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm. Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX100	CK	7/1/2023	3/31/2025	00124988	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ 52,908		Y	N	N/A	N/A	51
TAX100	CH	7/1/2023	3/31/2025	00124991	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908		Y	N	N/A	N/A	52
TAX100	CM	7/1/2023	3/31/2025	00124992	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ 52,908		Y	N	N/A	N/A	53
TAX105	BA	12/31/2018	3/31/2025	00005765	Administrative Assistant III	N	SR16	63	P	1.00	A	\$ 50,880	\$ 49,680	Y	N	N/A	N/A	54
TAX103	EO	5/3/2024	3/31/2025	00121109	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 50,880	\$ 48,456	Y	N	N/A	N/A	55
TAX107	AA	11/1/2024	3/31/2025	00122698	Spcl Enfc Asst Investigator	Y	SRNA	73	T	1.00	B	\$ 50,419	\$ 50,424	Y	N	N/A	N/A	56
TAX107	AA	2/16/2024	3/31/2025	00001467	Human Resources Technician V	N	SR15	63	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	57
TAX105	BA	11/1/2024	3/31/2025	00001558	Tax Information Tech II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 45,216	Y	N	N/A	N/A	58
TAX100	CM	10/16/2023	3/31/2025	00001577	Tax Information Tech II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 43,068	Y	N	N/A	N/A	59
TAX100	CH	8/6/2024	3/31/2025	00001600	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	60
TAX100	CO	5/31/2024	3/31/2025	00003689	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 43,068	Y	N	N/A	N/A	61
TAX105	BC	12/2/2024	3/31/2025	00003691	Tax Clerk	N	SR12	03	P	1.00	A	\$ 48,936	\$ 47,004	Y	N	N/A	N/A	62
TAX103	EO	11/1/2023	3/31/2025	00004407	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,456	Y	N	N/A	N/A	63
TAX107	AA	11/1/2022	3/31/2025	00004409	Tax Information Tech II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 49,872	Y	N	N/A	N/A	64
TAX103	EO	9/18/2023	3/31/2025	00011943	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 52,368	Y	N	N/A	N/A	65
TAX103	EO	7/16/2024	3/31/2025	00033459	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	66
TAX105	BC	1/17/2023	3/31/2025	00039130	Tax Information Tech II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,152	Y	N	N/A	N/A	67
TAX100	CM	10/16/2023	3/31/2025	00047602	Tax Information Tech II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	68
TAX103	EO	2/1/2024	3/31/2025	00047873	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	69
TAX103	EO	10/1/2024	3/31/2025	00047877	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	70
TAX100	CK	8/24/2024	3/31/2025	00047882	Delinquent Tax Coll Asst I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	71
TAX100	CO	1/17/2023	3/31/2025	00117463	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 44,388	Y	N	N/A	N/A	72
TAX100	CO	6/15/2024	3/31/2025	00120782	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 43,068	Y	N	N/A	N/A	73
TAX100	CO	2/1/2024	3/31/2025	00121107	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	74
TAX100	CO	3/11/2023	3/31/2025	00121108	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 41,016	Y	N	N/A	N/A	75
TAX100	CM	7/1/2023	3/31/2025	00124993	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936		Y	N	N/A	N/A	76
TAX103	EO	8/1/2023	3/31/2025	00001567	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 47,004	\$ 48,456	Y	N	N/A	N/A	77
TAX100	CM	5/11/2024	3/31/2025	00038733	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 47,004	\$ 44,760	Y	N	N/A	N/A	78
TAX105	BB	5/16/2022	3/31/2025	00001468	Account Clerk IV	N	SR13	03	P	1.00	A	\$ 45,216	\$ 36,564	Y	N	N/A	N/A	79
TAX105	BB	7/17/2023	3/31/2025	00001529	Account Clerk IV	N	SR13	03	P	1.00	A	\$ 45,216	\$ 43,068	Y	N	N/A	N/A	80
TAX103	EO	7/1/2024	3/31/2025	00001450	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	81
TAX105	BC	12/2/2024	3/31/2025	00001514	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	82
TAX105	BA	10/16/2024	3/31/2025	00004177	Cashier II	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	83
TAX105	BA	5/16/2019	3/31/2025	00027115	Cashier II	N	SR12	03	P	1.00	A	\$ 43,452	\$ 35,340	Y	N	N/A	N/A	84
TAX100	CH	9/16/2024	3/31/2025	00027688	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	85
TAX103	EO	12/4/2023	3/31/2025	00039131	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 41,392	Y	N	N/A	N/A	86
TAX100	CO	8/19/2024	3/31/2025	00047879	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	87
TAX105	BC	4/3/2023	3/31/2025	00118023	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 39,420	Y	N	N/A	N/A	88
TAX105	BA	11/5/2024	3/31/2025	00118234	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	89
TAX105	BC	6/29/2020	3/31/2025	00121084	Tax Clerk	N	SR12	03	T	1.00	A	\$ 43,452	\$ 35,340	Y	N	N/A	N/A	90
TAX100	CO	10/12/2024	3/31/2025	00001505	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 40,248	Y	N	N/A	N/A	91
TAX105	BA	12/2/2024	3/31/2025	00011589	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 40,248	Y	N	N/A	N/A	92
TAX105	BA	5/16/2024	3/31/2025	00026278	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 38,328	Y	N	N/A	N/A	93
TAX105	BA	10/2/2023	3/31/2025	00041718	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 38,328	Y	N	N/A	N/A	94
TAX105	BA	7/23/2024	3/31/2025	00001513	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 36,072	Y	N	N/A	N/A	95
TAX105	BA	5/29/2024	3/31/2025	00038687	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 36,067	Y	N	N/A	N/A	96
TAX105	BA	8/27/2024	3/31/2025	00038688	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 36,067	Y	N	N/A	N/A	97
TAX105	BA	8/23/2024	3/31/2025	00038692	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 37,872	Y	N	N/A	N/A	98
TAX105	BA	7/1/2020	3/31/2025	00046128	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 34,020	Y	N	N/A	N/A	99
TAX105	BA	6/16/2022	3/31/2025	00046134	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 37,877	Y	Y	2	N/A	100

Department of Taxation
Vacancy Report as of November 30, 2024

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm. Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX105	BA	5/29/2024	3/31/2025	00118443	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 36,067	Y	N	N/A	N/A	101
TAX105	BA	6/17/2024	3/31/2025	00118444	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 36,067	Y	N	N/A	N/A	102
TAX100	EK	7/1/2023	3/31/2025	00124989	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872		Y	N	N/A	N/A	103
TAX105	BA	3/16/2020	3/31/2025	00001492	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 30,240	N	N	N/A	N/A	104
TAX100	CP	7/1/2019	3/31/2025	00001538	Criminal Investigator	Y	SRNA	13	P	1.00	A	\$ -	\$ 90,144	N	N	N/A	N/A	105
TAX105	BA	1/31/2020	3/31/2025	00001566	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 30,240	N	N	N/A	N/A	106
TAX107	AD	10/1/2020	3/31/2025	00003697	Office Assistant IV	N	SR10	03	P	1.00	A	\$ -	\$ 50,304	N	N	N/A	N/A	107
TAX103	EO	4/9/2020	3/31/2025	00016056	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 30,243	N	N	N/A	N/A	108
TAX107	AC	8/1/2019	3/31/2025	00028863	Information Technology Band B	N	SR24	13	P	1.00	A	\$ -	\$ 56,280	N	N	N/A	N/A	109
TAX103	EO	12/31/2019	3/31/2025	00117470	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ -	\$ 63,612	N	N	N/A	N/A	110
TAX103	EO	12/31/2019	3/31/2025	00117475	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ -	\$ 63,612	N	N	N/A	N/A	111
TAX105	BA	3/1/2023	3/31/2025	00118442	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 34,356	N	N	N/A	N/A	112
TAX105	BA	5/27/2020	3/31/2025	00118445	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 30,243	N	N	N/A	N/A	113
TAX103	EO	11/29/2019	3/31/2025	00120117	Delinquent Tax Coll Asst II	N	SR17	03	P	1.00	A	\$ -	\$ 43,014	N	N	N/A	N/A	114
TAX107	AC	10/1/2019	3/31/2025	00120348	Information Technology Band B	N	SR24	13	P	1.00	A	\$ -	\$ 58,560	N	N	N/A	N/A	115
TAX107	AC	2/8/2019	3/31/2025	00120350	Information Technology Band B	N	SR22	13	P	1.00	A	\$ -	\$ 67,044	N	N	N/A	N/A	116

Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2024

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Date Established</u>	<u>Legal Authority</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>FTE</u>	<u>Annual Salary</u>	<u>Filled (Y/N)</u>	<u>Occupied by 89 Day Hire (Y/N)</u>
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NONE

Department of Taxation
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY24 (actual)			FY25 (estimated)			FY26 (budgeted)		
				Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent
TAX100	CH	COMPLIANCE DIVISION - HAWAII	A	\$ 1,371,004	\$ 1,484	0.1%	\$ 1,774,190	\$ 1,921	0.1%	\$ 1,774,190	\$ 1,920.86	0.1%
TAX100	CK	COMPLIANCE DIVISION - KAUAI	A	\$ 475,460	\$ 1,609	0.3%	\$ 910,443	\$ 3,081	0.3%	\$ 965,493	\$ 3,267.03	0.3%
TAX100	CM	COMPLIANCE DIVISION - MAUI	A	\$ 1,018,349	\$ 24,580	2.4%	\$ 1,751,382	\$ 42,274	2.4%	\$ 1,751,382	\$ 42,273.69	2.4%
TAX100	CO	COMPLIANCE ADMIN/OFFICE AUDIT	A	\$ 1,280,835	\$ 205	0.0%	\$ 2,198,749	\$ 352	0.0%	\$ 2,211,409	\$ 353.75	0.0%
TAX100	CP	FIELD AUDIT/CRIMINAL INVESTIGATION	A	\$ 2,033,758	\$ 333	0.0%	\$ 2,788,192	\$ 456	0.0%	\$ 2,788,192	\$ 456.20	0.0%
TAX100	EO	COLLECTIONS	A	\$ 549,525	\$ 985	0.2%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
TAX103	EO	COLLECTIONS	A	\$ 1,452,207	\$ 1,520	0.1%	\$ 2,444,186	\$ 2,558	0.1%	\$ 2,444,186	\$ 2,557.85	0.1%
TAX105	BA	DOCUMENT PROCESSING BRANCH	A	\$ 2,065,034	\$ 3	0.0%	\$ 2,993,135	\$ -	0.0%	\$ 2,911,811	\$ -	0.0%
TAX105	BB	REVENUE ACCOUNTING	A	\$ 278,689	\$ -	0.0%	\$ 417,708	\$ -	0.0%	\$ 417,708	\$ -	0.0%
TAX105	BC	TAXPAYER SERVICES	A	\$ 2,703,529	\$ 237	0.0%	\$ 3,290,554	\$ 289	0.0%	\$ 3,290,554	\$ 288.58	0.0%
TAX107	AA	DIRECTOR'S OFFICE/ADMIN SVCS/RULES/	A	\$ 2,918,680	\$ 22,293	0.8%	\$ 3,912,744	\$ 29,886	0.8%	\$ 3,965,244	\$ 30,286.77	0.8%
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE (ITSO)	A	\$ 1,745,937	\$ 1,145	0.1%	\$ 2,962,718	\$ 1,943	0.1%	\$ 3,257,514	\$ 2,136.64	0.1%
TAX107	AD	TAX RESEARCH & PLANNING OFFICE	A	\$ 477,553	\$ -	0.0%	\$ 575,570	\$ -	0.0%	\$ 575,570	\$ -	0.0%
TAX107	AA	SPECIAL ENFORCEMENT SECTION	B	\$ 750,514	\$ 8,160	1.1%	\$ 878,410	\$ 9,550	1.1%	\$ 1,086,650	\$ 11,814.56	1.1%

Department of Taxation
Active Contracts as of December 1, 2024

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Term of Contract			Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
						Date Executed	From	To					
TAX 107	A	\$ 80,141,038	O	\$ 86,060,224.00	\$ 5,919,186.00	7/15/2015	7/15/2015	7/15/2025	FAST Enterprises	Tax System Modernization (TSM) Project. Goods & services to implement an integrated tax system for DOTAX. Payment frequency is based on milestones reached.	Verified with our Tax System Modernization (TSM) team for services rendered. ITSO Chief monitors activity and reviews invoice.	N	S
TAX 107	A	\$ 145,341	M	\$ 581,363.93	\$ 436,022.93	5/31/2024	8/1/2024	7/31/2025	Information Capture Solutions, LLC	Annual Maintenance & Support for Software and Scanner for DoTAX.	Reviewed by IT Office.	N	S
TAX 107	A		M	\$ 159,424.02	\$ 14,083.02	5/31/2024	7/1/2024	6/30/2025	Information Capture Solutions, LLC	Professional Services for DoTAX.	Reviewed by IT Office.	N	S
TAX 107	B	\$ -	O	\$ 21,330.00	\$ 21,330.00	8/9/2024	9/1/2024	8/31/2025	Meyercord Revenue	To provide heat applied cigarette tax stamps.	Cigarette stamps orders are placed as needed. The invoices are verified by the Taxpayer Services and Processing Section.	N	G
TAX 100 TAX107	A	\$ -	M	\$ 40,737.56	\$ 40,737.56	11/15/2024	11/22/2024	11/21/2025	Fileminders of Hawaii, LLC	To provide shred services for all islands.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100(A) TAX 103(A) TAX 105(A) TAX 107(B)	A, B	\$ 18,483	M	\$ 74,678.54	\$ 56,195.45	7/21/2023	8/1/2024	7/31/2025	Thomson Reuters - West	Annual subscription for Clear Proflex for Compliance, Collections, TSP and SES Section.	Annual subscription for Clear Proflex for Collections and SES Section.	N	S
TAX 107	A	\$ 15,740	M	\$ 71,000.00	\$ 55,260.01	6/7/2024 60 mo. Lease	1st year of lease: 6/7/2024 - 6/6/2025		Xerox (Fleet)	Multi-function copy machines on lease for DOTAX offices. 60 month lease, of which \$71,000 is budgeted for each fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 107	B	\$ 2,010	M	\$ 4,000.00	\$ 1,990.49	3/1/2021 60 mo. Lease	4rd year of lease: 3/1/2024 - 2/28/2025		Xerox (SES)	One multi-function device with scanning and fax capabilities for the Special Enforcement Section (SES) per SPO Price List Contract . 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 107	A	\$ -	M	\$ 32,000.00	\$ 32,000.00	10/1/2024 60 mo. Lease	1st year of lease: 10/1/2024 - 9/30/2025		Ricoh	High volume printing machine on lease for DOTAX's printshop. 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 100 TAX 105	A	\$ 6,201	M	\$ 12,000.00	\$ 5,798.76	Ongoing; billed monthly	7/1/2024	6/30/2025	Alert Alarm	Security/Alarm services for DOTAX offices. Alert Alarm bills each section separately. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100 TAX 105	A	\$ 19,500	O	\$ 40,535.96	\$ 21,035.87	Ongoing; billed quarterly	7/1/2024	6/30/2025	Pitney Bowes	Mailing/postage equipment on lease for DOTAX. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice. Billed quarterly.	N	E
TAX 107	A	\$ 39,267	A	\$ 39,267.00	\$ -	6/1/2022	6/1/2024	5/31/2025	Regional Economic Models, Inc.	Tax PI software model that is customized for the macroeconomic conditions of the State of Hawaii, for use by the Tax Research & Planning Section.	Admin Svcs Office pays annual invoice submitted by the Tax Research & Planning Section.	N	S
TAX 107	A	\$ -	A	\$ 26,947.20	\$ 26,947.20	8/22/2024	12/1/2024	11/30/2025	EMSS, Inc.	Printing and distribution of Form 1099-G and 1099-INT.	Admin Svcs Office monitors activity and reviews invoice.	N	G

Department of Taxation
Active Contracts as of December 1, 2024

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
TAX 107	A	\$ -	A	\$ 39,691.00	\$ 39,691.00	11/19/2024	12/1/2024	11/30/2025	EMSS, Inc.	Printing and distribution of loose tax forms.	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 107	A		M	\$ 26,876.48	\$ 26,876.48	3/21/2024	7/1/2024	6/30/2025	CR Dispatch Service, Inc.	Armored guard services for Oahu tax office.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100	A	\$ 22,599	M	\$ 75,201.48	\$ 52,602.48	4/25/2024	7/1/2024	6/30/2025	CR Dispatch Service, Inc.	Armored guard services for neighbor islands (Hawaii, Maui & Kauai).	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 103	A	\$ 120,715	M	\$ 367,000.00	\$ 246,285.13	7/1/2016	7/1/2016	forms 180 days notice	Department of the Attorney General (AG)	Collection of DOTAX's delinquent tax accounts.	Collections Branch receives monthly reports from the Department of the Attorney General.	N	S
TAX 107	A	\$ 26,624	M	\$ 110,811.44	\$ 84,187.64	9/14/2023	1/1/2024	12/31/2026	Thomson Reuters Westlaw	Annual subscription for tax law research licenses for the Rules Section.	Admin Svcs Office monitors activity and reviews invoices.	N	S
TAX 107	A	\$ 54,918	O	\$ 54,917.88	\$ -	9/29/2023	1/1/2024	12/31/2024	Bloomberg Industry Group	Annual subscription for Bloomberg Tax Research - Essential licenses for DOTAX.	Admin Svcs Office monitors activity and reviews invoices. Billed quarterly.	N	S
TAX 107	A	\$ -	O	\$ 85,000.00	\$ 85,000.00	12/3/2024	7/1/2024	6/30/2025	Hawaii Tax Help and Financial Empowerment Solutions	42F Grant - Hawaii Volunteer Income Tax Assistance Program.	Admin Svcs Office monitors activity and reviews invoices. Billed by vendor on a reimbursement basis.	N	S
TAX 105	A	\$ 4,795	O	\$ 7,000.00	\$ 2,205.40	Ongoing; billed quarterly	7/1/2024	6/30/2025	Sonitrol of Hawaii, Inc.	Secured employee access entrance points for the Oahu Taxpayer Services Branch. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100	A	\$ -	O	\$ 25,875.81	\$ 25,875.81	11/18/2024	11/25/2024	5/31/2025	Alexander Brothers LTD.	Purchase & Installation new cubicles, partition, and panels for Maui Office	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 105	A	\$ -	O	\$ 19,165.23	\$ 19,165.23	11/18/2024	11/18/2024	6/30/2025	Alexander Brothers LTD.	Purchase & Installation new cubicles, partition, and panels for Revenue Accounting Office	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 107	A	\$ -	O	\$ 498,619.00	\$ 498,619.00	12/3/2024	12/4/2024	6/30/2025	Anthology Marketing Group, Inc.	For A Public Awareness Campaign to Educate the Public About Hawaii's New Income Tax Changes. Payment frequency is based on milestones reached.	Admin Svcs Office monitors activity and reviews invoice.	N	S

Department of Taxation
 Capital Improvements Program (CIP) Requests

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept-</u> <u>Wide</u> <u>Priority</u>	<u>Senate</u> <u>District</u>	<u>Rep.</u> <u>District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY26 \$\$\$</u>	<u>FY27 \$\$\$</u>
NONE								

Department of Taxation
CIP Lapses

Table 16

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Lapse Amount</u> \$\$\$\$	<u>Reason</u>
NONE					

Department of Taxation
Program ID Sub-Organizations

Table 17

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	CH	COMPLIANCE DIVISION - HAWAII DISTRICT OFFICE	Be responsible for administrative matters of the district office; performs personnel and fiscal activities and housekeeping functions of the district office; provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond; conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes; prepares tax assessments by following the established rules; conducts/enforces collection of delinquent taxes with the appropriate collection procedures; represents the Department in appeals to the Board of Review for the district office; and provides administrative/clerical assistance to the Board of Review.
TAX100	CK	COMPLIANCE DIVISION - KAUAI DISTRICT OFFICE	Be responsible for administrative matters of the district office; performs personnel and fiscal activities and housekeeping functions of the district office; provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond; conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes; prepares tax assessments by following the established rules; conducts/enforces collection of delinquent taxes with the appropriate collection procedures; represents the Department in appeals to the Board of Review for the district office; and provides administrative/clerical assistance to the Board of Review.

Department of Taxation
Program ID Sub-Organizations

Table 17

TAX100	CM	COMPLIANCE DIVISION - MAUI DISTRICT OFFICE	Be responsible for administrative matters of the district office; performs personnel and fiscal activities and housekeeping functions of the district office; provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond; conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes; prepares tax assessments by following the established rules; conducts/enforces collection of delinquent taxes with the appropriate collection procedures; represents the Department in appeals to the Board of Review for the district office; and provides administrative/clerical assistance to the Board of Review.
TAX100	CO	COMPLIANCE DIVISION - OAHU OFFICE AUDIT BRANCH	Conducts office examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on Oahu; represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District; disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters; and reviews for approval/disapproval request for waiver for the withholding of income tax on the disposition of Hawaii real property by non-resident.
TAX100	CP	COMPLIANCE DIVISION - OAHU FIELD AUDIT BRANCH	Conducts field examinations of all types of tax returns and supporting records of larger taxpayers involving complex records and transactions; represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District; disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters; be responsible for administrative matters of the branch; and performs personnel and fiscal activities and housekeeping functions for the branch.

Department of Taxation
Program ID Sub-Organizations

Table 17

TAX103	EO	TAX COLLECTION SERVICES OFFICE	Conducts/enforces collection of delinquent taxes with the appropriate collection procedures; secures non-filed returns from taxpayers; conducts investigations to determine compliance with state tax laws; develops policies and procedures, renders guidelines and recommendations and provides coordination and assistance in enforcement activities; participates in resolving complex enforcement cases; and recommends goals and objective; and reviews objectives and accomplishments with operating personnel.
TAX105	BA	TAX SERVICES & PROCESSING (TSP) DIVISION - DOCUMENT PROCESSING BRANCH	Plans, directs and coordinates a comprehensive, centralized system of receiving and processing of tax information and payments (paper documents or electronic data) for the Department of Taxation; establishes initial control over monies and documents, and provides a system for the rapid update of taxpayer accounts; provides a centralized statewide filing system for paper tax returns; and provides support for ongoing EFT development and changes, and support for growth of DOTAX electronic processing capabilities.
TAX105	BB	TSP DIVISION - REVENUE ACCOUNTING BRANCH	Be responsible for the maintenance of the revenue control and subsidiary ledgers, the control and accounting for all refunds, regardless of tax type, which are created by either overpayment or adjustment, the maintenance of the accounting system for protested payments and tax appeals, the preparation of the statement of tax operations and related reports, and processing and accounting activities statewide of all Miscellaneous taxes (except Estate & Transfer tax).
TAX105	BC	TSP DIVISION - TAXPAYER SERVICES BRANCH	Provides centralized services on all taxes, licenses, and permits administered by the Department to all customers who walk-in, call-in, correspond, or E-mail; and provides computer-based error correction activities in order to post returns to system.

Department of Taxation
Program ID Sub-Organizations

Table 17

TAX107	AA	OFFICE OF THE DIRECTOR	Under general direction of the Governor of the State of Hawaii, plans, directs and coordinates the various activities of the Department within the scope of laws and established policies and regulations.
TAX107	AA	RULES OFFICE	Serves as a resource for complex policy recommendations and complex taxpayer support.
TAX107	AA	ADMINISTRATIVE SERVICES OFFICE (ASO)	Provides general internal fiscal and personnel management assistance to the Director in exercising responsibilities as executive of the Department; and advises and provides staff services in the areas of program budgeting and planning, management of resources and facilities management.
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE (ITSO)	Advises and coordinates with the Director on all matters pertaining to information technology that is operated, managed, or used by the Department. Ensures the Department has the appropriate technology services to effectively and securely service Department users, taxpayers, and external partners.
TAX107	AD	TAX RESEARCH & PLANNING (TRP) OFFICE	Plans, organizes, directs and coordinates a tax research and planning program for the Department; and provides the Department with statistical information and projections as to tax yields, tax impacts, and economic conditions affecting taxes.

Department of Taxation
 Organization Chart and Changes

<u>Year of Change</u> FY26/FY27	<u>Description of Change</u>
FY26	This request is to establish a new Direct File program under the supervision of ITSO Chief (TAX107 AC), which includes seven (7) positions: Departmental Program Officer (#26004T), Program Specialist VI (#26005T), Program Specialist V (#26006T), Project Manager II (#26007T), Tax Business Analyst (#26008T), Senior Software Developer (#26009T), and Software Developer Supervisor (#26010T). The team will support the implementation and ongoing maintenance for the new Direct File program and reduce the reliance on vendor professional services to support the tax system.
PDF Link to Org Chart	<p style="text-align: center;">OFFICE OF INFORMATION TECHNOLOGY SERVICES DEPARTMENT OF TAXATION ORGANIZATION CHART JAN 26 2024</p> <p style="text-align: center;">*Including Positions 26000000 Page 10/14</p>

Department of Taxation
Administration Package Bills

Table 19

Prog ID	Fiscal Impact	Amount Requested	FTE Requested	Budget for Personnel	Budget for OCE (Other Than Contracts)	Budget for Contracts	Dates of Initiative		Initiative Description	Is This A New Initiative Or An Enhancement To An Existing Initiative/Program	Plan for continuation of initiative (if applicable)
							From	To			
TAX107	Stengthen the ability to administer the tax system	355,000/yr	3	355,000/yr	0	0	7/1/2025	continuous	The Data Privacy Officer will be responsible for coordinating, developing, and implementing privacy requirements. The Tax Business Analyst and Software Devloper Supervisor will be responsible for supporting the implementation and ongoing maintenance for the new Direct File program.	New initiative/program	ongoing

Department of Taxation
Previous Specific Appropriation Bills

Table 20

<u>Prog ID</u>	<u>Appropriating Act</u>	<u>Amount Allotted</u>	<u>FTE Allotted</u>	<u>Budget for Personnel</u>	<u>Budget for OCE (Other Than Contracts)</u>	<u>Budget for Contracts</u>	<u>Dates of Initiative</u>		<u>Initiative Description</u>	<u>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u>	<u>Plan for continuation of initiative (if applicable)</u>
							<u>From</u>	<u>To</u>			
NONE											

Positions that are being paid higher than the salaries authorized as of November 30, 2024

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>FTE</u>	<u>Budgeted Amount</u>	<u>Actual Salary Last Paid</u>	<u>Occupied by 89-Day Hire (Y/N)</u>	<u>Legal Authority for Salary Increase</u>	<u>Source of Funding (cost element and ProgID)</u>	<u>Date of Approval</u>	<u>Person who approved salary increase</u>
NONE																

NONE

Positions that are authorized to telework as of November 30, 2024

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>FTE</u>	<u>Budgeted Amount</u>	<u>Actual Salary Last Paid</u>	<u>Occupied by 89-Day Hire (Y/N)</u>	<u>Telework Designation (full time or hybrid)</u>	<u>Number of Telework Days a Week</u>	<u>Reason for Telework</u>	<u>Process to Evaluate Job Performance</u>
NONE																

Department of Taxation
Work-related travel as of November 30, 2024

Table 23

TAX 107 AA	102247	ADMINISTRATIVE RULES OFFICER	9/17/2024	9/17/2024	For DOTAX sponsored Tax Practitioner's Workshop in Lihue on 9/17/24	Y	N	Y	157.49	State	Y
TAX 105 BC	38768	TAX INFORMATION SPECIALIST I	9/17/2024	9/17/2024	For DOTAX sponsored Tax Practitioner's Workshop in Lihue on 9/17/24	Y	N	Y	167.93	State	Y
TAX 107 AA	1561	TAX INFORMATION SPECIALIST I	9/17/2024	9/17/2024	For DOTAX sponsored Tax Practitioner's Workshop in Lihue on 9/17/24	Y	N	Y	163.18	State	Y
TAX 107 AA	102247	ADMINISTRATIVE RULES OFFICER	9/26/2024	9/26/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona on 9/26/24	Y	N	Y	172.68	State	Y
TAX 107 AA	102247	ADMINISTRATIVE RULES OFFICER	9/27/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Hilo on 9/27/24	Y	N	Y	201.19	State	Y
TAX 105 BC	38768	TAX INFORMATION SPECIALIST I	9/26/2024	9/26/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona on 9/26/24	Y	N	Y	172.68	State	Y
TAX 105 BC	38768	TAX INFORMATION SPECIALIST I	9/27/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Hilo on 9/27/24	Y	N	Y	196.45	State	Y
TAX 107 AA	104171	DEPUTY DIRECTOR OF TAXATION	9/26/2024	9/26/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona on 9/26/24	Y	N	Y	147.68	State	Y
TAX 107 AA	1561	TAX INFORMATION SPECIALIST I	9/26/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona & Hilo on 9/26/24-9/27/24	Y	N	Y	491.71	State	Y
TAX 107 AA	104170	DIRECTOR OF TAXATION	9/26/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona & Hilo on 9/26/24-9/27/24	Y	N	Y	653.21	State	Y
TAX 107 AA	117785	ADMINISTRATIVE RULES SPECIALIST	9/26/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona & Hilo on 9/26/24-9/27/24	Y	N	Y	486.95	State	Y
TAX 107 AA	102245	ADMINISTRATIVE RULES SPECIALIST	9/26/2024	9/27/2024	For DOTAX sponsored Tax Practitioner's Workshop in Kona & Hilo on 9/26/24-9/27/24	Y	N	Y	486.95	State	Y
TAX 107 AA	119348	SPCL ENF SECTION INVESTIGATOR	9/25/2024	9/25/2024	Conduct site inspections to educate and to discover non-compliant business in Kihei on 9/25/24	N	N	N	339.94	State	Y
TAX 107 AA	119351	SPCL ENF SECTION INVESTIGATOR	9/25/2024	9/25/2024	Conduct site inspections to educate and to discover non-compliant business in Kihei on 9/25/24	N	N	N	262.94	State	Y
TAX 107 AA	122266	SPCL ENF SECTION INVESTIGATOR	9/25/2024	9/25/2024	Conduct site inspections to educate and to discover non-compliant business in Kihei on 9/25/24	N	N	N	262.94	State	Y
TAX 107 AA	122699	SPCL ENF SECTION INVESTIGATOR	9/25/2024	9/25/2024	Conduct site inspections to educate and to discover non-compliant business in Kihei on 9/25/24	N	N	N	262.94	State	Y
TAX 107 AA	102245	ADMINISTRATIVE RULES SPECIALIST	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	132.8	State	Y
TAX 107 AA	102247	ADMINISTRATIVE RULES OFFICER	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	132.8	State	Y
TAX 107 AA	1561	TAX INFORMATION SPECIALIST I	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	132.8	State	Y
TAX 107 AA	117785	ADMINISTRATIVE RULES SPECIALIST	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	163.18	State	Y
TAX 107 AA	104170	DIRECTOR OF TAXATION	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	224.8	State	Y
TAX 107 AA	104171	DEPUTY DIRECTOR OF TAXATION	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	107.8	State	Y
TAX 105 BC	38768	TAX INFORMATION SPECIALIST I	10/1/2024	10/1/2024	DOTAX sponsored Tax Practitioner's Workshop in Maui on 10/1/24	Y	N	Y	163.18	State	Y
TAX 107 AA	119352	SPCL ENF SECTION INVESTIGATOR	10/5/2024	10/5/2024	Conduct site inspections to educate and to discover non-compliant business in Kona on 10/05/24	N	N	N	151.45	State	Y
TAX 107 AA	122697	SES SENIOR INVESTIGATOR	10/5/2024	10/5/2024	Conduct site inspections to educate and to discover non-compliant business in Kona on 10/05/24	N	N	N	273.45	State	Y
TAX 107 AA	122699	SPCL ENF SENIOR INVESTIGATOR	10/5/2024	10/5/2024	Conduct site inspections to educate and to discover non-compliant business in Kona on 10/05/24	N	N	N	196.45	State	Y
TAX 100 CP	1551	AUDITOR IV	11/30/2024	12/6/2024	Travel to Texas for the FTA Compliance Workshop and FAST Compliance Conference 2024 (11/30/24-12/6/24)	Y	N	Y	3269.29	State	Y
TAX 100 CO	120118	TAXATION COMPLIANCE COORD	10/27/2024	10/30/2024	For 2024 WSATA Conference in Rancho Mirage, CA 10/27/24-10/30/24	Y	N	Y	2158.76	State	Y
TAX 107 AA	15797	INFORMATION TECHNOLOGY BAND D	10/20/2024	10/24/2024	For Gartner IT Symposium/Xpo 2024 Conference in Orlando, FL 10/20/24-10/24/24	Y	N	Y	2361.04	State	Y
TAX 100 CP	1606	CRIMINAL INVESTIGATOR	10/24/2024	10/24/2024	Travel to Maui for search warrants judicial review and service on 10/24/24	N	N	N	223.68	State	Y
TAX 100 CP	4413	CRIMINAL INVESTIGATOR	10/24/2024	10/24/2024	Travel to Maui 10/24/24 for Search Warrants.	N	N	N	338.39	State	Y
TAX 107 AA	119352	SPCL ENF SECTION INVESTIGATOR	11/1/2024	11/1/2024	Conduct site inspections to educate and to discover non-compliant business in South Kihei on 11/1/24.	N	N	N	246.44	State	Y
TAX 107 AA	119351	SPCL ENF SECTION INVESTIGATOR	11/1/2024	11/1/2024	Conduct site inspections to educate and to discover non-compliant business in South Kihei on 11/1/24.	N	N	N	215.44	State	Y
TAX 107 AA	119348	SPCL ENF SECTION INVESTIGATOR	11/1/2024	11/1/2024	Conduct site inspections to educate and to discover non-compliant business in South Kihei on 11/1/24.	N	N	N	292.44	State	Y
TAX 107 AA	122266	SPCL ENF SECTION INVESTIGATOR	11/1/2024	11/1/2024	Conduct site inspections to educate and to discover non-compliant business in South Kihei on 11/1/24.	N	N	N	215.44	State	Y
TAX 100 CP	1539	AUDITOR VI	11/30/2024	12/6/2024	For the FTA Compliance Workshop and FAST Compliance Conference 2024 (11/30/24-12/6/24)	Y	N	Y	1679.29	State	Y
TAX 107 AA	104170	DIRECTOR OF TAXATION	10/27/2024	10/30/2024	2024 WSATA Conference in Rancho Mirage, CA. 10/27/24-10/30/24	Y	N	Y	2237.51	State	Y
TAX 107 AA	9861	TAX RESEARCH & PLANNING OFFCR	10/4/2024	10/9/2024	2024 FTA Conference in Norfolk, VA. 10/4/24-10/9/24	Y	N	Y	3184.98	State	Y
TAX 107 AA	11442	ECONOMIST VI	11/12/2024	11/17/2024	Travel to Detroit, MI to attend NTA Conference from 11/12/24-11/17/24	Y	N	Y	1586	State	Y
TAX 107 AA	119352	SPCL ENF SECTION INVESTIGATOR	4/24/2025	4/24/2025	Trip to 2025 Merrie Monarch Festival on 4/24/25	N	N	N	222.69	State	Y
TAX 107 AA	119350	SPCL ENF SECTION INVESTIGATOR	4/24/2025	4/24/2025	Trip to 2025 Merrie Monarch Festival on 4/24/25	N	N	N	222.69	State	Y
TAX 107 AA	122699	SPCL ENF SECTION INVESTIGATOR	4/24/2025	4/24/2025	Trip to 2025 Merrie Monarch Festival on 4/24/25	N	N	N	222.69	State	Y
TAX 107 AA	119348	SPCL ENF SECTION INVESTIGATOR	4/24/2025	4/24/2025	Trip to 2025 Merrie Monarch Festival on 4/24/25	N	N	N	222.69	State	Y

Department of Taxation
Expenditures/Encumbrances for Wildfire Response

Table 24

Prog ID	Sub-Org	Description of Expenditure/Encumbrance	Justification	Existing Budget Item(s) affected (If Any)	MOF	FY26		FY27		FEMA Reimbursable?	Reimbursement Applied for?
						Encumbrance Balance	Expenditure	Encumbrance Balance	Expenditure		
NONE											

Department of Taxation
 Personnel utilized for Wildfire Response

Prog ID	Sub-Org	Positions dispersed for Wildfire Reponse	Justification	MOF	FY26				FY27				Expected End Date	FEMA Eligible?	FEMA Reimb App?
					Pos (P)	Pos (T)	Pavroll Hours	\$\$\$	Pos (P)	Pos (T)	Pavroll Hours	\$\$\$			
NONE															