

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

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SENATE COMMITTEE ON WAYS AND MEANS
HOUSE COMMITTEE ON FINANCE

BUDGET BRIEFING TESTIMONY

TESTIFIER: Maria E. Zielinski
DATE: January 11, 2016
TIME: 1:00 PM
ROOM: State Capitol Auditorium

Overview

A. Provide your agency's mission statement.

Our mission is to administer the tax laws for the State of Hawaii in a consistent, uniform and fair manner.

B. Discuss how current state-wide conditions have affected agency operations and the ability to meet goals. Identify and discuss notable performance measures, expected outcomes, and recent results.

As we entered into Fiscal Year 2016, based on the most recent developments in the national and global economy, the growth of personal income and tax revenues, we expect continued positive growth in the Hawaii economy in 2016 and 2017.

The Department of Taxation (DoTAX) continues to deal with employee recruitment challenges due to Hawaii's low unemployment rate (3.2% as of November 2015) and higher private sector salaries. Vacancies are being created through retirements, terminations, and internal promotions. Filling many of the better paying positions require unique taxation skills sets and several years of experience and therefore have resulted in staffing shortages in our divisions. Adjustments to the recruitment process have been made to expedite recruitment and highly emphasize selecting the best qualified candidates available. As a result, the vacancy rate has been reduced from 26.9% a year ago to 16.2% as of November 30, 2015 (this does not count seasonal hires). We continue to review recruitment processing, training and expedite the hiring processes to be competitive.

During the past year we have aggressively filled positions in our Criminal Investigation (CI), Collections, Office Audit, and Information Technology branches in particular. Filling these vacancies has had a significant positive impact on DoTAX operations.

Federal Funds

- C. Identify programs that have lost or are at risk of losing federal funds. Identify the source of these federal funds by federal award title and CFDA number. Discuss the impact to the public and your planned response, including efforts to supplant any federal fund reductions or the current year (FY16) and the upcoming year (FY17) with other funds.**

DoTAX does not have any federal funds.

Budget Request

- D. Explain the process used to develop the agency's budget and prioritize requests for budget changes.**

During July 2015, the Director's Office held multi-day "hash-out" meetings with Division Heads and Branch Chiefs to discuss their concerns, challenges and priority areas. As a result of these meetings, we prepared possible strategies and courses of action for the department. In August 2015, we held Strategic Planning meetings with Division Heads, Branch Chiefs, managers, supervisors and representatives from the AG's office (assigned to DoTAX) to discuss and consider new strategies. As a result of these meetings, we determined where our most critical areas were and what needed to be addressed relative to resources and staffing. These strategies were ultimately incorporated into our budget request.

The Director's Office worked with the Administrative Services Office (ASO) and division administrators and staff officers to assess budgetary requirements for the upcoming fiscal years. Each division administrator and staff officer provided the Director's Office with their requests, which the Director's Office, in conjunction with the ASO reviewed, approved and prioritized. These requests were then presented to the Budget and Finance Department, which made adjustments, before DoTAX's final budget submittal was approved by the Governor.

- E. Identify and discuss significant adjustments contained in the budget request submitted to the legislature. Explain and quantify how significant requests for additional funds are expected to affect outcomes.**

The most significant adjustment contained in our budget request is the establishment of an Investigation Branch by consolidating two existing Special Enforcement and Criminal Investigation sections and adding a new Tax Fraud Section. A total of fifteen (15) new positions are requested. The purpose of the establishment of the Investigation Branch is to provide a coordinated effort to promote voluntary compliance of Hawaii tax laws and regulations. This Investigation Branch will be a critical part of the tax department and will continue with its efforts of deterrence through the successful prosecution of tax offenders. The effectiveness of the Investigation Branch can be measured by the additional revenue generated through assessments and criminal fines varying from

\$300,000 to \$1,849,000 per case.

Also, there is an additional resource request for two (2) new positions for the Collections Branch as DoTAX refocuses its efforts to work directly with taxpayers and businesses to collect the outstanding liabilities owed to the State of Hawaii.

Overall we believe that the additional 17 positions will result in additional revenue of approximately \$29.3 million annually.

Department of Taxation
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
1	Supporting Services-Revenue Collections	Directs and coordinates departmental activities	TAX 107	
		Administrative Services		Title 14, Chapter 231, 231-3, HRS (generally)
		Rules		Title 14, Chapter 231, 231-3, HRS (generally); 231-4.5, HRS (specifically)
		Systems Administration		Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Information Technology Services		Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Tax Research and Planning		Title 14, Chapter 231, 231-3, HRS (generally); 231-3.4 (specifically)
		Council on Revenues		Haw. Const. Art. VII, Sec. 7; Chapter 37 Part VI, HRS (generally)
		Tax Review Commission		Haw. Const. Art. VII, Sec. 3; Chapter 232E, HRS (generally)
		Board of Reviews		Title 14, Chapter 232, HRS (generally)
2	Tax Services and Processing	Document Processing	TAX 105	Title 14, Chapter 231, 231-3, HRS (generally); 231-3, 231-8.5, 231-9.9, HRS (specifically)
		Revenue Accounting		Title 14, Chapter 231, 231-3, HRS (generally)

Department of Taxation
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
		Taxpayer Services		Title 14, Chapter 231, 231-3, HRS (generally)
3	Compliance	Field Audit	TAX 100	Title 14, Chapter 231, 231-3, HRS (generally)
		Office Audit		Title 14, Chapter 231, 231-3, HRS (generally)
		Collections		Title 14, Chapter 231, 231-3, HRS (generally); 231-25 through 231-70, HRS (specifically)
		District Offices		Title 14, Chapter 231, 231-3, HRS (generally); 231-10, HRS (specifically)
		Criminal Investigations		Title 14, Chapter 231, 231-3, HRS (generally); 231-4.3, 231-34 through 231-36, HRS (specifically)
		Special Enforcement		Title 14, Chapter 231, 231-3, HRS (generally); 231-81 through 231-100 (specifically)

Department of Taxation
Department-Wide Totals

Table 2

Fiscal Year 2016				
Act 119/15 Appropriation	Restriction	Emergency Appropriations	Total FY16	MOF
\$ 29,112,011.00	\$ (2,762,290.00)	\$ -	\$ 26,349,721.00	A
\$ 1,063,104.00			\$ 1,063,104.00	B
			\$ -	
			\$ -	
			\$ -	
			\$ -	
\$ 30,175,115.00	\$ (2,762,290.00)	\$ -	\$ 27,412,825.00	Total
Fiscal Year 2017				
Act 119/15 Appropriation	Reductions	Additions	Total FY17	MOF
\$ 28,821,796.00	\$ (1,428,000.00)	\$ 899,777.00	\$ 28,293,573.00	A
\$ 1,069,097.00			\$ 1,069,097.00	B
			\$ -	
			\$ -	
			\$ -	
			\$ -	
\$ 29,890,893.00	\$ (1,428,000.00)	\$ 899,777.00	\$ 29,362,670.00	Total

Department of Taxation
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted by Act 119/15 (FY16)			Governor's Submittal (FY17)			Percent Change of \$\$\$\$
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX 100	Compliance	A	190.00	5.00	\$ 10,803,739	206.00	5.00	\$ 11,395,183	5%
TAX 105	Tax Services and Processing	A	118.00	120.00	\$ 6,775,680	134.00	104.00	\$ 6,498,821	-4%
TAX 107	Supporting Services-Rev Collection	A	76.00	19.00	\$ 11,532,592	76.00	19.00	\$ 10,399,569	-10%
TAX 107	Supporting Services-Rev Collection	B		6.00	\$ 1,063,104		7.00	\$ 1,069,097	1%
	TOTAL		384.00	150.00	30,175,115	416.00	135.00	29,362,670	-2.7%

Department of Taxation
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Request FY17			Budget & Finance Recommendation FY17			Governor's Decision FY17		
				Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TRADE-OFF/TRANSFER REQUESTS:												
TAX 100	CO	Transfer In Funding for New Positions in Investigation Branch.	A	-	-	\$ 503,327	-	-	\$ -	-	-	\$ -
TAX 100	CP	Transfer In Funding for New Positions in Criminal Investigation Section.	A	-	-	\$ 69,462	-	-	\$ -	-	-	\$ -
TAX 100	CM	Transfer In Funding for New Position in Audit Branch Maui.	A	-	-	\$ 21,684	-	-	\$ -	-	-	\$ -
TAX 100	CH	Transfer In Funding for New Position in Audit Branch Hawaii.	A	-	-	\$ 21,684	-	-	\$ -	-	-	\$ -
TAX 100	CK	Transfer In Funding for New Position in Audit Branch Kauai.	A	-	-	\$ 21,684	-	-	\$ -	-	-	\$ -
TAX 100	EO	Transfer In Funding for New Positions in Collection Branch.	A	-	-	\$ 56,202	-	-	\$ -	-	-	\$ -
TAX 100	CM	Transfer In Funding for Vehicle Replacement in Maui District Office.	A	-	-	\$ 31,734	-	-	\$ -	-	-	\$ -
TAX 107	AA	Transfer Out Funding for New Positions & Related Expenses and Vehicle Replacement.	A	-	-	\$ (725,777)	-	-	\$ -	-	-	\$ -
TAX 107	AC	Transfer In Funding & Twelve (12) Positions from Director's Office to ITSO.	A	9.00	3.00	\$ 664,668	9.00	3.00	\$ 664,668	9.00	3.00	\$ 664,668
TAX 107	AA	Transfer Out Funding & Twelve (12) Positions from Director's Office to ITSO.	A	(9.00)	(3.00)	\$ (664,668)	(9.00)	(3.00)	\$ (664,668)	(9.00)	(3.00)	\$ (664,668)
ADDITIONAL RESOURCES FOR CURRENT PROGRAMS:												
TAX 100	CO	Addition of Positions and Funding for Investigation Branch. Non-recurring expenses = \$116,200 for equipment (TAX 100CO will purchase all the new equipment for the 14 new general funded positions).	A	9.00	-	\$ -	9.00	-	\$ 503,327	9.00	-	\$ 503,327
TAX 100	CP	Addition of Positions and Funding for Criminal Investigation Section.	A	2.00	-	\$ -	2.00	-	\$ 69,462	2.00	-	\$ 69,462
TAX 100	CM	Addition of Position and Funding for Audit Branch Maui.	A	1.00	-	\$ -	1.00	-	\$ 21,684	1.00	-	\$ 21,684
TAX 100	CH	Addition of Position and Funding for Audit Branch Hawaii.	A	1.00	-	\$ -	1.00	-	\$ 21,684	1.00	-	\$ 21,684
TAX 100	CK	Addition of Position and Funding for Audit Branch Kauai.	A	1.00	-	\$ -	1.00	-	\$ 21,684	1.00	-	\$ 21,684
TAX 107	AA	Addition of Position and Funding for Special Enforcement Section.	B	-	1.00	\$ -	-	1.00	\$ -	-	1.00	\$ -
TAX 100	EO	Addition of Positions and Funding for Collection Branch. Non-recurring costs = \$16,600 for equipment.	A	2.00	-	\$ -	2.00	-	\$ 56,202	2.00	-	\$ 56,202
TAX 105	BA	Conversion of Eleven (11) Positions from Temporary to Permanent.	A	11.00	(11.00)	\$ -	11.00	(11.00)	\$ -	11.00	(11.00)	\$ -
TAX 105	BC	Conversion of Five (5) Positions from Temporary to Permanent.	A	5.00	(5.00)	\$ -	5.00	(5.00)	\$ -	5.00	(5.00)	\$ -

Department of Taxation
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Request FY17			Budget & Finance Recommendation FY17			Governor's Decision FY17		
				Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TAX 100	CM	Vehicle replacement for Maui Audit Branch. Non-recurring costs = \$31,734.	A				-	-	\$ 31,734	-	-	\$ 31,734
TAX 107	AA	Reduce Other Current Expenses for TSM project excess funding.	A				-	-	\$ (1,428,000)	-	-	\$ (1,428,000)
TAX 107	AC	Add funds for the purchase of Office 365 licenses.	A				-	-	\$ 174,000	-	-	\$ 174,000
			Total	32.00	(15.00)	-	32.00	(15.00)	\$ (528,223)	32.00	(15.00)	\$ (528,223)

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY17			FY16 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$	
TAX 107	AA	Reduce Other Current Expenses for TSM project excess funding.	DOTAX's Tax System Modernization will depend more on CIP funding.	A	-	-	\$ (1,428,000)	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	FY17		
								Pos (P)	Pos (T)	\$\$\$
TAX 100	CO	AR	1	1	Addition of Positions and Funding for Investigation Branch.	See below	A	9.00	-	\$ 503,327
<p>Compliance Division is requesting the establishment of an Investigation Branch by consolidating two existing Special Enforcement and Criminal Investigation sections and adding a new Tax Fraud Section. The purpose of the Investigation Branch is to provide a coordinated effort to promote voluntary compliance of Hawaii tax laws and regulations.</p> <ul style="list-style-type: none"> The Tax Fraud Section will be in the front lines identifying and preventing fraudulent refunds claims from being issued. They will identify trends in fraudulent tax returns filed by legitimate tax payers and tax preparers, and share the trend analysis with Office Audit Branch and the Criminal Investigation Section for further liability assessments and investigative action. The Special Enforcement Section (SES) established under Section 231-81, HRS, and is special funded under Chapter 235-20.5, HRS. SES's duties and functions are to conduct civil investigations and enforce taxpayer compliance, as well as issue citations, warrants, liens, etc. in the State of Hawaii. Currently, SES has a case load of nearly 2000 non-compliant taxpayers. The section will refer any egregious violations of the tax laws to the Criminal Investigation Section for evaluation. The Criminal Investigation Section will continue to aggressively pursue those individuals and businesses that violate Hawaii's tax laws and regulations. Their investigative priorities has been expanded to include those entities with legitimate sources of income; and now those individuals and criminal groups involved in illegal activities, such as narcotics trafficking, gambling, prostitution and other financial frauds. The investigators will "follow the money" of the illegal sources of income. This will ensure the integrity of a fair tax system where everyone all pays their share. <p>The Investigation Branch will be a critical part of the tax department and will continue with its efforts of deterrence through the successful prosecution of tax offenders. The effectiveness of the Investigation Branch can be measured by the additional revenue generated through assessments and criminal fines. Based on Fiscal Year 2015, the following are the estimated outcome of each additional position:</p> <ul style="list-style-type: none"> Each Criminal Investigator assigned to the Criminal Investigation Section will be tasked to maintain a case inventory of at least four investigations per year with expected restitutions (assessments, including interest, penalties and criminal fines) of \$300,000 per case for a projected outcome of approximately \$1,200,000 per year. The prosecutions and convictions resulting from these investigations will also promote voluntary compliance of the Hawaii tax laws and regulations. Each Tax Fraud Investigator assigned to the Tax Fraud Section will detect and prevent approximately \$750,000 of fraudulent refunds from being issued. They will each further detect approximately \$1,750,000 of fraudulent return schemes by paid tax preparers. It should be noted that the examination and assessments of additional liabilities will be made by the Office Audit Branch. Each Tax Examiner will provide approximately \$1,849,000 in special assessments. Each SES Investigator will result in approximately \$655,000 of new assessments. <p>This new Investigation Branch will consist of 15 new positions (12 for Oahu & 3 for neighbor island district offices) and all the existing positions. It will report directly to the Compliance Administrator (Program ID: TAX100 CO).</p> <p>For budgetary purpose, the other six (6) new positions and funding will be requested in separate requests, as follows: Three (3) positions will be the Tax Return Examiner IV's for the neighbor island district offices (Program ID's: TAX100 CM, TAX100 CH & TAX100 CK). Two (2) positions will be one (1) Criminal Investigator and one (1) Auditor V (Program ID: TAX100 CP). One (1) position will be the Special Enforcement Section (SES) Investigator (Program ID: TAX107AA), which is special funded.</p> <p>There will be fourteen (14) new positions in this new Investigation Branch requesting additional funding. No additional funding is requested for the new SES Investigator at this time because this additional position is special funded and the current budget ceiling is sufficient for its salary and fringe benefits. Since this new branch will be under Compliance Division (TAX 100CO), the department is requesting additional funding to fund the other current expenses and equipment purchases for these fourteen (14) new positions.</p>										
TAX 100	CP	AR	2	2	Addition of Positions and Funding for Criminal Investigation Section.	See below	A	2.00	-	\$ 69,462
<p>Additional positions are being requested for the Criminal Investigation Section in conjunction with the establishment of the Investigation Branch. Please see the justification in the request for the Addition of Positions and Funding for Investigation Branch.</p>										
TAX 100	CM	AR	3	3	Addition of Position and Funding for Audit Branch Maui.	See below	A	1.00	-	\$ 21,684
<p>An additional position is being requested for the Audit Branch Maui in conjunction with the establishment of the Investigation Branch. Please see the justification in the request for the Addition of Positions and Funding for Investigation Branch.</p>										
TAX 100	CH	AR	4	4	Addition of Position and Funding for Audit Branch Hawaii.	See below	A	1.00	-	\$ 21,684
<p>An additional position is being requested for the Audit Branch Hawaii in conjunction with the establishment of the Investigation Branch. Please see the justification in the request for the Addition of Positions and Funding for Investigation Branch.</p>										
TAX 100	CK	AR	5	5	Addition of Position and Funding for Audit Branch Kauai.	See below	A	1.00	-	\$ 21,684
<p>An additional position is being requested for the Audit Branch Kauai in conjunction with the establishment of the Investigation Branch. Please see the justification in the request for the Addition of Positions and Funding for Investigation Branch.</p>										
TAX 107	AA	AR	1	6	Addition of Position and Funding for Special Enforcement Section.	See below	B	-	1.00	\$ -
<p>An additional position is being requested for the Special Enforcement Section (SES) in conjunction with the establishment of the Investigation Branch. The Special Enforcement Section (SES) established under Section 231-81, HRS, and is special funded under Chapter 235-20.5, HRS. SES's duties and functions are to conduct civil investigations and enforce taxpayer compliance, as well as issue citations, warrants, liens, etc. in the State of Hawaii. Currently, SES has a case load of nearly 2000 non-compliant taxpayers. The section will refer any egregious violations of the tax laws to the Criminal Investigation Section for evaluation. Based on Fiscal Year 2015, the additional SES position will result in approximately \$655,000 of new assessments. In the 2015 Legislative session, there was an increase in the budget ceiling from \$500,000 to \$700,000 for Special Enforcement Session, but there was no increase in position count. No additional funding is requested at this time because this additional position is special funded and the current budget ceiling is sufficient for its salary and fringe benefits.</p>										

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	Pos (P)	Pos (T)	\$\$\$
TAX 100	EO	AR	6	7	Addition of Positions and Funding for Collection Branch.	See below	A	2.00	-	\$ 56,202
Two (2) additional positions are being requested for the Collection Branch as the Department of Taxation refocuses its efforts to work directly with taxpayers and businesses to collect the outstanding liabilities owed the State of Hawaii. Based on Fiscal Year 2015, each additional Collections position will bring in approximately \$ 1 million in taxes due.										
TAX 105	BA	AR	1	8	Conversion of Eleven (11) Positions from Temporary to Permanent.	See below	A	11.00	(11.00)	\$ -
Because of the Limited Term Appointment (LTA) status, these eleven (11) positions are considered as temporary. Over the years, it has been extremely difficult finding long-term candidates to fill these positions. Candidates prefer permanent positions, and because of the knowledge and expertise required, it is unfeasible to train employees and only lose them to permanent employment opportunities. Currently, customer demands are extreme given the need for twenty-two (22) positions handling telephone and personal taxpayer inquiries and having only seven (7) doing them. For the month of August, 2015 our Call Center had over twenty-six thousand (26,000) calls. It is vital that the eleven (11) LTA positions be converted to permanent status to meet our client demands. Having these positions filled permanently with trained staff will sufficiently address the flood of taxpayer inquiries and preclude complaints of inadequate servicing.										
TAX 105	BC	AR	2	9	Conversion of Five (5) Positions from Temporary to Permanent.	See below	A	5.00	(5.00)	\$ -
Because of the Limited Term Appointment (LTA) status, these five (5) positions are considered as temporary. Over the years, it has been extremely difficult finding long-term candidates to fill these positions. Candidates prefer permanent positions, and because of the knowledge and expertise required, it is unfeasible to train employees and only lose them to permanent employment opportunities. Currently, customer demands are extreme given the need for twenty-two (22) positions handling telephone and personal taxpayer inquiries and having only seven (7) doing them. For the month of August, 2015 our Call Center had over twenty-six thousand (26,000) calls. It is vital that the five (5) LTA positions be converted to permanent status to meet our client demands. Having these positions filled permanently with trained staff will sufficiently address the flood of taxpayer inquiries and preclude complaints of inadequate servicing.										
TAX 100	CM	AR	7	10	Vehicle replacement for Maui Audit Branch. Non-recurring costs = \$31,734.	See below	A	-	-	\$ 31,734
The State vehicle is essential for the staff to perform field visits that are necessary to increase the success rate of compliance and also for the collection of delinquent taxes. The Maui District Office has recently been made it a high priority for all field auditors and collectors to perform field visits on a regular basis for their audit and case inventory of taxpayers on Maui. Therefore, nine staff members will be using the state vehicle at different times. In addition, it is used for transportation to attend workshops or to drive Oahu staff from the Department who travel to Maui. The Maui District Office currently has only one vehicle, a 2002 Ford Taurus, 4Dr LX Sedan which was purchased on July 13, 2002, and is requesting the replacement of this vehicle with the purchase of a new state vehicle. The current vehicle has only 14,440 miles but is now over 13 years old. It is showing signs of wear and age. We have and are experiencing problems that needed and needs repair. The State vehicle will be used to cover the entire Island of Maui. We sometimes will be required to travel to places that have dirt roads. We would like to request the purchase of a compact SUV, estimated cost \$34,788. The blue book value of the current vehicle in good condition is \$3,054, which could be used for the trade in when purchasing a new vehicle.										
TAX 107	AC	AR	2	11	Add funds for the purchase of Office 365 licenses.	See below	A	-	-	\$ 174,000
The Office of Enterprise Technology Services has advised each department to secure the funding for the Office 365 Migration.										
							TOTAL	32.00	(15.00)	899,777

Department of Taxation
FY16 Restrictions

Table 7

Prog ID	Sub-Org	MOF	Budgeted by Dept	Restriction	Difference Between Budgeted & Restricted	Percent Difference	Impact
TAX 100	EO	A	\$ 2,400,657	\$ -	\$ 2,400,657	100.00%	
TAX 100	CO	A	\$ 2,756,886	\$ 1,002,591	\$ 1,754,295	63.63%	Please see Note 1 below.
TAX 100	CP	A	\$ 2,290,072	\$ -	\$ 2,290,072	100.00%	
TAX 100	CH	A	\$ 1,343,423	\$ -	\$ 1,343,423	100.00%	
TAX 100	CM	A	\$ 1,160,521	\$ -	\$ 1,160,521	100.00%	
TAX 100	CK	A	\$ 852,181	\$ -	\$ 852,181	100.00%	
TAX 105	BA	A	\$ 3,777,902	\$ 609,547	\$ 3,168,355	83.87%	Please see Note 2 below.
TAX 105	BB	A	\$ 303,517	\$ -	\$ 303,517	100.00%	
TAX 105	BC	A	\$ 2,694,261	\$ -	\$ 2,694,261	100.00%	
TAX 107	AA	A	\$ 9,433,660	\$ 1,150,152	\$ 8,283,508	87.81%	Please see Note 3 below.
TAX 107	AC	A	\$ 1,607,385	\$ -	\$ 1,607,385	100.00%	
TAX 107	AD	A	\$ 491,546	\$ -	\$ 491,546	100.00%	
TAX 107	AA	B	\$ 1,063,104	\$ -	\$ 1,063,104	100.00%	
			\$ 30,175,115	\$ 2,762,290	\$ 27,412,825		
Notes:							
1.	Based on the Department of Taxation's FY 2015 Annual Report, the total dollars assessed by the Office Audit Branch and Field Audit Branch were \$50.2 million and \$68.7 million respectively in FY 2015. Collections of delinquent taxes totaled \$235.9 million for FY 2015. Any budget reductions will have a significant impact to Compliance Division which is already operating under extremely frugal conditions, and will impact their efforts to bring in these revenues. The Compliance Division generates the tax revenues that fund virtually all State programs and agencies. Any budget cuts to the Compliance Division will have a ripple effect to all programs and agencies. This can be correlated to detriment to the Compliance Division.						
2.	The Program's objective is to process all tax documents received in the most efficient and expeditious manner possible; maintain accurate accounting records for all tax programs; and promote voluntary compliance through the timely delivery of information, forms and responses to inquiries. Any budget reductions will negatively impact the Program's ability to effectively meet its objectives, delay revenue collections, and affect the quality of the services provided to the public. More specifically, as the budget adjustments will affect the hiring and/or duration of our tax season 89-day staff who assist in the processing of tax returns and payments and in providing customer service to the public, tax refunds and processing of tax payments would be delayed, and services to the public would be negatively impacted.						
3.	The Program's objective is to enhance the Department's effectiveness and efficiency in implementing tax programs for formulating policies, allocating resources and providing direction to operations. Any budget reductions will present challenges for the Program to meet its objective as these reductions may require the elimination of certain services. To meet the restriction target, the Program will have to reduce expenses on all operating and office supplies, training, travel, and etc.						

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 FY15 and FY16

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 FY15 and FY16

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>
7/1/2015	A	1.00	-	\$ 26,700	TAX100	0.2%	TAX107	0.2%	Due to the heavy workload and the submittal of various reports by the ASO's accountants and payroll clerk, this position would be used as an auxiliary position to alleviate the day to day workload of the accountants and payroll clerk. This position would also be used to provide coverage for the Duplicating Machine Operator and acts as a receptionist for the office when required. This transfer had been approved during the 2015 legislative session.	Y

Department of Taxation
Active Federal Awards as of December 1, 2015

Table 11

<u>State Expending Agency</u>	<u>Program ID</u>	<u>Award Number</u>	<u>CFDA Number</u>	<u>Award Description</u>	<u>Awarding Federal Agency</u>	<u>Award Amount</u>	<u>Award Amount Allocated to the Pgm ID in Column B</u>	<u>State Appropriation Symbol</u>	<u>State Fund Match (If Any)</u>	<u>Contact Name</u>	<u>Contact Phone</u>	<u>Contact Email</u>
NONE												

Department of xxx
Table 11 Instructions

Table 11

COLUMN	DATA ELEMENT	DEFINITION
A	State Expending Agency	State entity authorized to expend the funds as authorized by the appropriation or as delegated by the Governor. Select from drop-down menu. See legend below.
B	Program I.D.	The unique identifier for the specific program responsible for carrying out the program consisting of the abbreviation for the State entity followed by the organization number for the program. Format: XXX###
C	Award Number	The identifying number assigned by the awarding Federal Agency, such as the federal grant number, federal contract number or the federal loan number that appears in the federal award document.
D	CFDA No.	The number associated with the published description of Federal assistance program in the Catalog of Federal Domestic Assistance. Only applies to grants and loans. A list of CFDA codes can be searched at: https://www.cfda.gov/index?s=program&tab=list&mode=list Format: ##.###.
E	Award Description	Award title and description with purpose of funding action.
F	Awarding Federal Agency	Name of the federal agency that awarded and administers the award on behalf of the funding agency. Select from drop-down menu. See agency list below.
G	Award Amount	For Grants: The total amount of the award. For Loans: The total amount of the loan obligated by the Federal Agency; the face value of the loan. For Contracts: The total amount obligated by the Federal Agency.
H	Award Amount Allocated to the Program ID in Column B	Enter the portion of the total award amount allocated to this Program ID. For example, if a federal award in the amount of \$500 is allocated to only AGR100, the "Award Amount" and the "Award Amount Allocated to the Pgm ID in Column B" would both be \$500. However, if the \$500 will be allocated to AGR100, AGR200 and AGR300, in the amounts of \$100, \$250 and \$150, respectively, the "Award Amount" would be the \$500 for all three program IDs but the "Award Amount Allocated to the Pgm ID in Column B" would be \$100 for AGR100, \$250 for AGR200 and \$150 for AGR300.
I	State Appropriation Symbol	The account number established in FAMIS. The appropriation account is a combination of 4 fields: Fund Type, Fiscal Year, Appropriation Account Number, and Dept. Code. If an award has appropriation symbols for multiple fiscal years, enter the symbol for the first fiscal year. Format: X-YY-###-X
J	State Fund Match (If Any)	The amount of state funds necessary to match the award.
K	Contact Name	Name of the individual at the program level responsible for performance of the award.
L	Contact Phone No.	Phone no. of the individual at the program level responsible for performance of the award.
M	Contact Email	Email of the individual at the program level responsible for performance of the award.
	LEGEND:	
	State Expending Agency	
A (AGR)	Department of Agriculture	
B (BED)	Department of Business, Economic Dev & Tourism	
C (LNR)	Department of Land and Natural Resources	
D (TRN)	Department of Transportation	
E (EDN)	Department of Education	
F (UOH)	University of Hawaii	

Department of xxx
Table 11 Instructions

Table 11

G (DEF)	Department of Defense	
H (HTH)	Department of Health	
I (HHL)	Department of Hawaiian Home Lands	
J (JUD)	Judiciary	
K (HMS)	Department of Human Services	
L (LBR)	Department of Labor and Industrial Relations	
M (AGS)	Department of Accounting and General Services	
N (ATG)	Department of Attorney General	
O (BUF)	Department of Budget and Finance	
P (HRD)	Department of Human Resources Development	
Q (GOV)	Office of the Governor	
R (CCA)	Department of Commerce and Consumer Affairs	
S (LTG)	Office of the Lieutenant Governor	
T (TAX)	Department of Taxation	
V1 (PSD)	Department of Public Safety	
Z1 (OHA)	Office of Hawaiian Affairs	
	Federal Agency	
	Dept.of Agriculture	
	Dept. of Commerce	
	Dept. of Defense	
	Dept. of Education	
	Dept. of Energy	
	Dept. of Health and Human Services	
	Dept. of Homeland Security	
	Dept. of Housing and Urban Development	
	Dept. of Justice	
	Dept. of Labor	
	Dept. of State	
	Dept. of the Interior	
	Dept. of the Treasury	
	Dept. of Transportation	
	Dept. of Veterans Affairs	
	Corporation for National & Community Svc	
	Environmental Protection Agency	
	General Services Administration	
	NASA	
	National Science Foundation	
	Nuclear Regulatory Commission	
	Office of Personnel Management	
	Small Business Administration	
	Social Security Administration	
	U.S. Agency for International Development	

Department of Taxation
Non-General Funds

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY16</u>	<u>Estimated FY16</u>	<u>Estimated FY16</u>	<u>Estimated FY16</u>	<u>Estimated FY16</u>	<u>Balance in Excess of Program Needs</u>
				<u>Unencumbered Cash Balance</u>	<u>Revenues</u>	<u>Expenditures and Encumbrances</u>	<u>Net Transfers</u>	<u>Ending Unencumbered Cash Balance</u>	
Cigarette Tax Stamp Administrative Special Fund	To provide funding to administer and operate the cigarette tax stamp program	Act 270, SLH 2001	B	\$ 573,011	\$ 252,000	\$ 148,840	\$ -	\$ 676,171	\$ -
Tax Administration Special Fund	To offset costs associated with administering sections 235-110.9 and 235-110.91, to fund operations of the Special Enforcement	HRS §235-20.5	B	\$ 499,132	\$ 2,000,000	\$ 500,000	\$ (1,300,000)	\$ 699,132	\$ -

Department of Taxation
Vacancy Report as of November 30, 2015

Table 13

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 Apts	Describe if Filled by other Means	Priority # to Retain
TAX107	AA	11/2/2015	RECR	120985	ADMINISTRATIVE RULES SPCLT	Y	SRNA	13	T	1.00	A	\$130,000	\$130,000	Y				1
TAX105	BA	9/15/2012	RECR	4411	TAXATION SERVICES ADMR	Y	EM07	35	P	1.00	A	\$109,656	\$109,656	Y				2
TAX107	AD	10/13/2015	RECR	9861	TAX RESEARCH & PLANNING OFFCR	N	EM07	35	P	1.00	A	\$87,486	\$85,560	Y				3
TAX105	BA	11/23/2015	IVA	21195	MANAGEMENT ANALYST IV	N	SR22	13	P	1.00	A	\$66,054	\$64,920	Y				4
TAX107	AA	10/1/2013	SUS	121075	MANAGEMENT ANALYST IV	N	SR22	13	T	1.00	A	\$48,228	\$0	Y				5
TAX107	AA	10/1/2013	SUS	121077	MANAGEMENT ANALYST IV	N	SR22	73	P	1.00	A	\$48,228	\$0	Y				6
TAX107	AA	12/1/2015	RECR	110184	MANAGEMENT ANALYST III	N	SR20	13	P	1.00	A	\$61,062	\$60,012	Y				7
TAX105	BA	1/31/2015	RECR	49981	MANAGEMENT ANALYST III	N	SR20	13	T	1.00	A	\$44,580	\$43,805	Y				8
TAX100	EO	10/26/2012	REORG	120783	PROGRAM SPECIALIST V	N	SR24	03	P	1.00	A	\$35,112	\$0	Y				9
TAX105	BA	6/1/2013	RECR	3700	TAX REVENUE COLLECTN SUPVR II	N	SR17	04	P	1.00	A	\$37,980	\$48,048	Y				10
TAX107	AA	11/23/2013	RECR	120870	ADMINISTRATIVE APPEALS OFFICER	Y	SRNA	13	T	1.00	A	\$72,012	\$72,010	Y				11
TAX107	AC	11/8/2011	RAM	120404	INFORMATION TECHNOL SPCLT VI	N	SR26	13	P	1.00	A	\$58,728	\$0	Y				12
TAX107	AD	10/1/2014	RECR	11442	ECONOMIST VI	N	SR26	13	P	1.00	A	\$86,910	\$57,720	Y	Y	1st		13
TAX100	CO	11/1/2014	RECR	1500	TAX RETURNS EXAMINER IV	N	SR20	04	P	1.00	A	\$68,412	\$68,412	Y				14
TAX107	AC	5/1/2012	RECR	1502	INFORMATION TECHNOL SPCLT V	N	SR24	13	P	1.00	A	\$58,728	\$57,708	Y				15
TAX107	AC	5/9/2015	RECR	35768	INFORMATION TECHNOL SPCLT IV	N	SR22	13	P	1.00	A	\$66,054	\$67,512	Y				16
TAX100	CP	12/31/2013	SEL	1618	AUDITOR V	N	SR24	13	P	1.00	A	\$71,418	\$70,188	Y				17
TAX107	AD	11/1/2012	RECR	120792	RESEARCH STATISTICIAN IV	N	SR22	13	P	1.00	A	\$48,228	\$37,461	Y	Y	1st		18
TAX107	AD	11/1/2012	RECR	120793	RESEARCH STATISTICIAN IV	N	SR22	13	P	1.00	A	\$48,228	\$0	Y				19
TAX107	AC	11/14/2012	RECR	120344	INFORMATION TECHNOL SPCLT IV	N	SR22	13	P	1.00	A	\$48,228	\$42,132	Y				20
TAX107	AC	3/19/2013	RAM	120871	INFORMATION TECHNOL SPCLT IV	N	SR22	13	P	1.00	A	\$48,228	\$0	Y				21
TAX107	AD	3/14/2014	RECR	120677	RESEARCH STATISTICIAN IV	N	SR22	13	P	1.00	A	\$48,228	\$47,400	Y				22
TAX107	AA	12/1/2015	RECR	12965	PERSONNEL TECHNICIAN VI	N	SR15	63	P	1.00	A	\$44,388	\$46,188	Y				23
TAX100	CP	8/29/2015	RECLASS	16049	DELINQUENT TAX COLL ASST II	Y	SR17	03	P	1.00	A	\$44,388	\$37,981	Y				24
TAX100	CK	8/3/2015	RECR	1461	DELINQUENT TAX COLL ASST I	N	SR15	03	P	1.00	A	\$42,684	\$46,188	Y				25
TAX100	CO	12/1/2015	RECR	11565	SUPERVISING TAX CLERK I	N	SR15	04	P	1.00	A	\$42,684	\$44,388	Y				26
TAX100	CO	9/9/2015	RECR	26376	TAX RETURNS EXAMINER II	N	SR15	03	P	1.00	A	\$54,012	\$32,460	Y				27
TAX100	CO	10/1/2015	RECR	47875	TAX RETURNS EXAMINER II	N	SR15	03	P	1.00	A	\$39,492	\$41,064	Y				28
TAX107	AA	5/1/2015	IVA	121074	MANAGEMENT ANALYST I	N	SR16	13	T	1.00	A	\$38,118	\$37,464	Y				29
TAX107	AA	6/7/2014	RECR	119352	SPCL ENF SECTION INVESTIGATOR	Y	SRNA	73	T	1.00	B	\$38,000	\$42,994	Y	Y	5th		30
TAX105	BC	10/1/2015	SEL	11502	TAX INFORMATION TECH II	N	SR15	03	P	1.00	A	\$41,064	\$31,242	Y	Y	5th		31
TAX100	CO	11/20/2015	RECR	1505	OFFICE ASSISTANT IV	N	SR10	03	P	1.00	A	\$37,980	\$39,492	Y				32
TAX105	BA	12/16/2015	RECR	11589	OFFICE ASSISTANT IV	N	SR10	03	P	1.00	A	\$41,064	\$31,236	Y				33
TAX100	CH	11/2/2015	RECR	15252	OFFICE ASSISTANT IV	N	SR10	03	P	1.00	A	\$28,872	\$31,236	Y				34
TAX105	BB	9/1/2015	RECR	1468	ACCOUNT CLERK III	N	SR11	03	P	1.00	A	\$31,236	\$29,994	Y	Y	6th		35
TAX105	BC	9/1/2015	RECR	49971	TAX CLERK	N	SR12	03	T	1.00	A	\$31,236	\$31,242	Y	Y	6th		36
TAX105	BC	9/1/2015	RECR	118240	TAX CLERK	N	SR12	03	T	1.00	A	\$32,460	\$31,242	Y	Y	6th		37
TAX105	BA	10/16/2015	RECR	118230	OFFICE ASSISTANT III	N	SR08	03	T	1.00	A	\$26,700	\$26,707	Y	Y	5th		38
TAX105	BA	2/1/2013	SEL	118229	OFFICE ASSISTANT III	N	SR08	03	T	1.00	A	\$26,700	\$26,707	Y	Y	5th		39
TAX100	CP	5/16/2014	RECR	117448	AUDITOR II	N	SR18	13	P	1.00	A	\$41,256	\$40,548	Y				40
TAX100	CP	10/21/2013	SEL	38685	AUDITOR II	N	SR18	13	P	1.00	A	\$41,256	\$40,548	Y				41
TAX100	CO	10/16/2015	RECR	3689	TAX RETURNS EXAMINER II	N	SR15	03	P	1.00	A	\$35,112	\$36,468	Y				42
TAX105	BC	11/2/2015	RECR	41712	TAX INFORMATION TECH II	N	SR15	03	P	1.00	A	\$36,468	\$41,064	Y				43
TAX105	BC	9/1/2015	RECR	1514	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$27,768	\$26,707	Y	Y	6th		44
TAX105	BA	10/28/2015	RECR	30157	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$28,872	\$26,707	Y	Y	6th		45
TAX105	BC	11/2/2015	RECR	15455	TAX INFORMATION TECH II	N	SR15	03	P	1.00	A	\$49,968	\$31,242	Y				46
TAX105	BC	9/1/2015	SEL	4408	TAX INFORMATION TECHNICIAN I	N	SR13	03	P	1.00	A	\$33,720	\$37,980	Y				47
TAX107	AA	3/2/2015	RECLASS	16055	ACCOUNT CLERK II	N	SR08	03	P	1.00	A	\$26,700	\$26,700	Y				48
TAX107	AA	12/31/2013	SUS	38768	TAX INFORMATION SPECIALIST I	N	SR20	13	P	1.00	A	\$58,728	\$57,720	Y				49
TAX100	CO	10/17/2015	IVA	15489	TAX CLERK	N	SR12	03	P	1.00	A	\$31,236	\$31,236	Y				50
TAX105	BC	9/25/2015	SEL	121086	TAX CLERK	N	SR12	03	T	1.00	A	\$31,236	\$31,242	Y				51

Department of Taxation
Vacancy Report as of November 30, 2015

Table 13

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	CM	9/10/2015	SUS	1577	TAX CLERK	N	SR12	03	P	1.00	A	\$32,460	\$31,236	Y				52	
TAX105	BA	11/16/2015	RECR	118445	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$26,700	\$26,700	Y				53	
TAX105	BA	10/1/2015	RECR	38688	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$27,768	\$26,707	Y				54	
TAX100	CH	12/16/2015	IVA	27688	TAX CLERK	N	SR12	03	P	1.00	A	\$33,720	\$36,468	Y				55	
TAX105	BC	11/2/2015	RECR	40969	TAX CLERK	N	SR12	03	P	1.00	A	\$33,720	\$36,468	Y				56	
TAX105	BC	10/5/2015	RECR	118244	TAX CLERK	N	SR12	03	T	1.00	A	\$33,720	\$31,242	Y				57	
TAX105	BA	11/2/2015	RECR	38692	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$27,768	\$28,872	Y				58	
TAX105	BA	10/16/2015	RECR	118442	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$27,768	\$28,872	Y				59	
TAX105	BA	9/25/2015	12/16/2015	118236	OFFICE ASSISTANT III	N	SR08	03	T	1.00	A	\$27,768	\$26,707	Y				Filled	
TAX105	BA	1/16/2014	12/16/2015	118234	OFFICE ASSISTANT III	N	SR08	03	T	1.00	A	\$28,872	\$26,707	Y	Y	4th		Filled	
TAX107	AA	9/1/2014	12/7/2015	118524	PERSONNEL CLERK IV	N	SR11	03	P	1.00	A	\$29,988	\$27,756	Y				Filled	
TAX100	EO	11/1/2014	1/4/2016	166	OFFICE ASSISTANT III	N	SR08	03	P	1.00	A	\$31,236	\$31,236	Y				Filled	
TAX105	BA	9/1/2015	12/16/2015	1531	CLERICAL SUPERVISOR II	N	SR12	04	P	1.00	A	\$36,468	\$33,756	Y				Filled	
TAX100	CO	8/17/2015	12/21/2015	120778	TAX RETURNS EXAMINER II	N	SR15	03	P	1.00	A	\$39,492	\$41,064	Y				Filled	
TAX105	BB	3/2/2015	12/1/2015	11526	ACCOUNT CLERK III	N	SR20	03	P	1.00	A	\$44,580	\$42,132	Y				Filled	
TAX100	EO	7/1/2015	12/16/2015	1525	TAX CLERK	N	SR12	03	P	1.00	A	\$49,968	\$49,968	Y				Filled	
IVA	- Internal Vacancy recruitment in progress.																		
RAM	- Requested RAM (Recruit Above Minimum).																		
RECLASS	- Pending Reclassification of position.																		
RECR	- Currently under active Recruitment (External DHRD).																		
REORG	- Pending Reorganization.																		
SEL	- Selection made. Pending clearance.																		
SUS	- Program requested suspension of recruitment. Pending new recruitment request.																		

Department of Taxation
Personnel Separations from July 1, 2014 to November 30, 2015

Table 14

Prog ID	Sub-Org	Separation Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary
TAX100	CO	7/1/2014	26376	TAX RETURNS EXAMINER I	N	SR15	03	P	A	1.00	\$52,974	1.00	\$51,936
TAX100	CP	7/1/2014	118027	CRIMINAL INVESTIGATOR	Y	SRNA	73	T	A	1.00	\$79,008	1.00	\$79,008
TAX107	AA	7/1/2014	15143	INCOME TAX SPECIALIST V	N	SR24	13	P	A	1.00	\$75,960	1.00	\$75,960
TAX107	AA	7/1/2014	102248	ADMINISTRATIVE RULES SPCL	Y	SRNA	73	T	A	1.00	\$50,000	1.00	\$130,000
TAX105	BA	7/16/2014	46126	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$32,460	1.00	\$26,700
TAX100	CM	8/15/2014	1577	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$32,460
TAX100	CP	8/30/2014	11873	SECRETARY II	N	SR14	03	P	A	1.00	\$33,720	1.00	\$33,720
TAX105	BA	8/30/2014	1558	TAX CLERK	N	SR13	03	P	A	1.00	\$44,388	1.00	\$44,388
TAX107	AA	8/30/2014	118524	PERSONNEL CLERK IV	N	SR11	63	P	A	1.00	\$29,988	1.00	\$32,460
TAX100	EO	9/1/2014	1452	DELINQUENT TAX COLL ASST I	N	SR20	04	P	A	1.00	\$47,100	1.00	\$46,176
TAX105	BA	9/1/2014	3943	DATA ENTRY SUPERVISOR II	N	SR14	04	P	A	1.00	\$48,024	1.00	\$48,024
TAX107	AD	10/1/2014	11442	ECONOMIST VI	N	SR26	13	P	A	1.00	\$85,416	1.00	\$85,416
TAX100	CH	10/18/2014	1612	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700
TAX100	CO	11/1/2014	1500	TAX RETURNS EXAMINER IV	N	SR20	04	P	A	1.00	\$68,412	1.00	\$68,412
TAX100	EO	11/1/2014	166	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$31,236	1.00	\$31,236
TAX105	BA	12/1/2014	1492	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$27,736
TAX107	AA	12/1/2014	104170	DIRECTOR OF TAXATION	Y	SRNA	00	P	A	1.00	\$136,212	1.00	\$136,212
TAX107	AC	12/1/2014	11509	INFORMATION TECHNOL SPCL	N	SR22	13	P	A	1.00	\$51,300	1.00	\$51,300
TAX107	AA	12/20/2014	100008	PRIVATE SECRETARY II	Y	SR22	63	P	A	1.00	\$48,024	1.00	\$48,024
TAX100	CM	12/31/2014	1583	SUPERVISING TAX CLERK II	N	SR17	04	P	A	1.00	\$46,188	1.00	\$46,188
TAX105	BB	12/31/2014	167	ACCOUNT CLERK IV	N	SR13	03	P	A	1.00	\$42,684	1.00	\$42,684
TAX105	BC	12/31/2014	26723	TAXPAYER SERVICES MANAGE	N	SR26	23	P	A	1.00	\$70,188	1.00	\$70,188
TAX105	BC	12/31/2014	118244	TAX CLERK	N	SR12	03	T	A	1.00	\$33,720	1.00	\$33,720
TAX107	AA	1/16/2015	100006	PRIVATE SECRETARY III	Y	SR24	63	P	A	1.00	\$60,780	1.00	\$60,780
TAX105	BB	3/2/2015	11526	ACCOUNTANT III	N	SR20	03	P	A	1.00	\$43,812	1.00	\$42,132
TAX107	AA	3/2/2015	16055	ACCOUNT CLERK II	N	SR08	03	P	A	1.00	\$26,700	1.00	\$31,212
TAX100	CP	3/16/2015	16049	DELINQUENT TAX COLLECTION	N	SR17	03	P	A	1.00	\$44,388	1.00	\$51,312
TAX105	BA	4/1/2015	11507	CLERICAL SUPERVISOR III	N	SR14	04	P	A	1.00	\$44,388	1.00	\$44,388
TAX105	BA	4/1/2015	38688	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$27,756
TAX105	BC	4/1/2015	1560	TAX CLERK	N	SR15	03	P	A	1.00	\$41,064	1.00	\$41,064
TAX105	BA	4/16/2015	118444	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700
TAX107	AA	5/1/2015	121074	MANAGEMENT ANALYST III	N	SR20	13	P	A	1.00	\$37,464	1.00	\$45,576
TAX105	BA	5/6/2015	118236	OFFICE ASSISTANT III	N	SR08	03	T	A	1.00	\$27,234	1.00	\$26,700
TAX107	AC	5/9/2015	35768	INFORMATION TECHNOL SPCL	N	SR22	13	P	A	1.00	\$64,920	1.00	\$67,512
TAX105	BA	6/1/2015	11589	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$41,064	1.00	\$41,064
TAX105	BC	6/1/2015	1527	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$25,668

Department of Taxation
Personnel Separations from July 1, 2014 to November 30, 2015

Table 14

Prog ID	Sub-Org	Separation Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary
TAX105	BC	6/3/2015	121084	TAX CLERK	N	SR12	03	T	A	1.00	\$31,236	1.00	\$30,036
TAX100	EO	7/1/2015	1525	TAX CLERK	N	SR12	03	P	A	1.00	\$49,968	1.00	\$49,968
TAX105	BC	7/16/2015	3693	TAX INFORMATION TECHNICIA	N	SR15	03	P	A	1.00	\$41,064	1.00	\$37,968
TAX100	CK	7/25/2015	1619	DISTRICT TAX MANAGER	N	EM05	35	P	A	1.00	\$89,352	1.00	\$87,384
TAX100	CK	8/3/2015	1461	DELINQUENT TAX COLLECTION	N	SR15	03	P	A	1.00	\$42,684	1.00	\$39,480
TAX100	CO	8/17/2015	120778	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$39,492	1.00	\$16,032
TAX100	CO	8/17/2015	120780	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$39,492	1.00	\$16,032
TAX100	CH	9/1/2015	11514	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$44,388	1.00	\$41,040
TAX100	CH	9/1/2015	117460	TAX RETURNS EXAMINER III	N	SR17	03	P	A	1.00	\$39,492	1.00	\$36,516
TAX100	CO	9/1/2015	120781	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$35,112	1.00	\$16,032
TAX105	BA	9/1/2015	1531	CLERICAL SUPERVISOR II	N	SR12	04	P	A	1.00	\$36,468	1.00	\$33,756
TAX105	BB	9/1/2015	1468	ACCOUNT CLERK III	N	SR11	03	P	A	1.00	\$31,236	1.00	\$28,836
TAX105	BC	9/1/2015	1514	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$26,700
TAX105	BC	9/1/2015	4408	TAX INFORMATION TECH II	N	SR15	03	P	A	1.00	\$33,720	1.00	\$37,968
TAX105	BC	9/1/2015	40576	TAX CLERK	N	SR15	03	P	A	1.00	\$46,188	1.00	\$48,024
TAX105	BC	9/1/2015	49971	TAX CLERK	N	SR12	03	T	A	1.00	\$31,236	1.00	\$30,036
TAX105	BC	9/1/2015	118240	TAX CLERK	N	SR12	03	T	A	1.00	\$32,460	1.00	\$30,036
TAX100	CO	9/9/2015	26376	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$54,012	1.00	\$32,460
TAX100	CM	9/10/2015	1577	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$31,236
TAX100	CO	10/1/2015	47875	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$39,492	1.00	\$36,516
TAX105	BC	10/1/2015	11502	TAX INFORMATION TECHNICIA	N	SR15	03	P	A	1.00	\$41,064	1.00	\$37,968
TAX107	AD	10/13/2015	9861	TAX RESEARCH & PLANNING C	N	EM07	35	P	A	1.00	\$87,486	1.00	\$79,104
TAX100	CO	10/16/2015	3689	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$35,112	1.00	\$49,932
TAX105	BA	10/16/2015	118230	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700
TAX105	BA	10/16/2015	118442	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$25,668
TAX100	CO	10/17/2015	15489	TAX CLERK	N	SR12	03	P	A	1.00	\$31,236	1.00	\$31,236
TAX105	BA	10/28/2015	30157	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$28,872	1.00	\$26,700
TAX107	AA	10/31/2015	102246	ADMINISTRATIVE RULES SPCL	Y	SRNA	73	T	A	1.00	\$140,004	1.00	\$140,004
TAX107	AA	11/1/2015	120985	ADMINISTRATIVE RULES SPEC	Y	SRNA	13	P	A	1.00	\$130,000	1.00	\$150,000
TAX100	CH	11/2/2015	11513	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$35,112	1.00	\$36,516
TAX100	CH	11/2/2015	15252	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$28,872	1.00	\$30,036
TAX105	BA	11/2/2015	38692	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$27,756
TAX105	BC	11/2/2015	40969	TAX CLERK	N	SR12	03	P	A	1.00	\$33,720	1.00	\$31,212
TAX105	BC	11/2/2015	41712	TAX INFORMATION TECH II	N	SR15	03	P	A	1.00	\$36,468	1.00	\$36,516
TAX105	BA	11/16/2015	118445	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700
TAX100	CO	11/20/2015	1505	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$37,980	1.00	\$39,492

Department of Taxation
 Personnel Separations from July 1, 2014 to November 30, 2015

Table 14

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Separation Date</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>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
TAX105	BA	11/21/2015	21195	MANAGEMENT ANALYST IV	N	SR22	13	P	A	1.00	\$66,054	1.00	\$57,708

Department of Taxation
Positions Filled from July 1, 2014 to November 30, 2015

Table 15

Prog ID	Sub-Org	Effective Date Position Filled	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary	Occupied by 89 Day Hire (Y/N)
TAX100	CP	7/1/2014	11873	SECRETARY II	N	SR14	03	P	A	1.00	\$33,720	1.00	\$33,720	N
TAX100	CH	7/1/2014	1612	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700	N
TAX105	BC	7/1/2014	1524	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$37,980	1.00	\$37,980	N
TAX107	AA	7/1/2014	120985	ADMINISTRATIVE RULES SPCLT	Y	SRNA	13	T	A	1.00	\$130,000	1.00	\$130,000	N
TAX100	CP	7/16/2014	7049	AUDITOR II	N	SR18	13	P	A	1.00	\$40,548	1.00	\$40,548	N
TAX100	CP	7/16/2014	117445	AUDITOR II	N	SR18	13	P	A	1.00	\$40,548	1.00	\$40,548	N
TAX100	CP	7/16/2014	117446	AUDITOR II	N	SR18	13	P	A	1.00	\$40,548	1.00	\$40,548	N
TAX100	CM	7/16/2014	1577	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$32,460	N
TAX100	EO	7/16/2014	1450	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$32,460	N
TAX105	BA	7/16/2014	34204	MANAGEMENT ANALYST I	N	SR16	13	T	A	1.00	\$37,464	1.00	\$37,464	N
TAX105	BA	7/16/2014	46126	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$32,460	1.00	\$31,236	N
TAX107	AA	7/16/2014	121076	MANAGEMENT ANALYST I	N	SR16	13	T	A	1.00	\$37,464	1.00	\$37,464	N
TAX100	EO	8/1/2014	47881	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$35,112	1.00	\$35,112	N
TAX100	EO	8/1/2014	121109	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$35,112	1.00	\$36,468	N
TAX100	EO	8/1/2014	121110	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$35,112	1.00	\$39,492	N
TAX100	CO	8/5/2014	120118	TAXATION COMPLIANCE COORD	N	EM03	35	P	A	1.00	\$70,404	1.00	\$70,408	Y
TAX100	EO	9/2/2014	22031	DELINQUENT TAX COLL ASST II	N	SR17	03	P	A	1.00	\$37,980	1.00	\$41,064	N
TAX100	EO	9/2/2014	47883	DELINQUENT TAX COLL ASST II	N	SR17	03	P	A	1.00	\$37,980	1.00	\$39,492	N
TAX107	AA	9/3/2014	118524	PERSONNEL CLERK IV	N	SR11	63	P	A	1.00	\$29,988	1.00	\$29,994	Y
TAX100	CK	9/16/2014	117461	TAX RETURNS EXAMINER III	N	SR15	03	P	A	1.00	\$37,980	1.00	\$36,468	N
TAX100	EO	10/1/2014	121111	DELINQUENT TAX COLL ASST I	N	SR15	63	P	A	1.00	\$35,112	1.00	\$35,110	Y
TAX105	BC	10/1/2014	40970	TAX INFORMATION TECH II	N	SR15	03	P	A	1.00	\$46,176	1.00	\$49,968	N
TAX100	CM	10/16/2014	4417	AUDITOR III	N	SR20	13	P	A	1.00	\$47,400	1.00	\$45,576	N
TAX105	BA	10/16/2014	1558	TAX CLERK	N	SR12	63	P	A	1.00	\$44,388	1.00	\$31,242	Y
TAX100	CO	11/3/2014	11504	TAX RETURNS EXAMINER IV	N	SR20	04	P	A	1.00	\$42,684	1.00	\$49,968	N
TAX107	AA	11/3/2014	118504	ADMINISTRATIVE RULES SPCLT	Y	SRNA	73	T	A	1.00	\$43,824	1.00	\$85,008	N
TAX105	BA	11/7/2014	49981	MANAGEMENT ANALYST III	N	SR20	73	T	A	1.00	\$43,806	1.00	\$43,805	Y
TAX107	AA	12/1/2014	100008	PRIVATE SECRETARY II	Y	SR22	63	P	A	0.50	\$24,012	0.50	\$24,012	N
TAX107	AA	12/1/2014	104170	DIRECTOR OF TAXATION	Y	SRNA	00	P	A	1.00	\$136,212	1.00	\$136,212	N
TAX107	AA	12/1/2014	121413	PRIVATE SECRETARY II	Y	SR22	63	T	A	0.50	\$24,012	0.50	\$23,098	N
TAX100	CM	12/16/2014	1580	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$33,072	1.00	\$32,460	N
TAX105	BC	12/16/2014	33460	TAX INFORMATION TECHNICIAN I	N	SR13	03	P	A	1.00	\$36,516	1.00	\$32,460	N
TAX107	AA	1/5/2015	102248	ADMINISTRATIVE RULES SPCLT	Y	SRNA	73	T	A	1.00	\$50,000	1.00	\$70,008	N
TAX105	BC	1/13/2015	118244	TAX CLERK	N	SR12	63	T	A	1.00	\$33,720	1.00	\$31,242	Y
TAX107	AA	1/16/2015	100006	PRIVATE SECRETARY III	Y	SR24	63	P	A	1.00	\$60,780	1.00	\$60,780	N
TAX100	CP	2/2/2015	11873	SECRETARY II	N	SR14	03	P	A	1.00	\$33,720	1.00	\$33,720	N
TAX105	BA	2/11/2015	1557	CASHIER II	N	SR12	63	P	A	1.00	\$31,242	1.00	\$31,242	Y
TAX100	EO	3/2/2015	47876	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$37,980	1.00	\$35,112	N
TAX100	EO	3/2/2015	47877	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$36,468	1.00	\$35,112	N
TAX100	EO	3/2/2015	120117	DELINQUENT TAX COLL ASST II	N	SR17	03	P	A	1.00	\$37,980	1.00	\$39,492	N

Department of Taxation
Positions Filled from July 1, 2014 to November 30, 2015

Table 15

Prog ID	Sub-Org	Effective Date Position Filled	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary	Occupied by 89 Day Hire (Y/N)
TAX100	EO	3/2/2015	121111	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$35,112	1.00	\$35,112	N
TAX105	BA	3/2/2015	11265	SECRETARY II	N	SR14	03	P	A	1.00	\$41,064	1.00	\$33,720	N
TAX105	BB	3/2/2015	1468	ACCOUNT CLERK III	N	SR11	03	P	A	1.00	\$30,636	1.00	\$29,988	N
TAX105	BB	3/2/2015	1555	ACCOUNTANT V	N	SR24	13	P	A	1.00	\$53,364	1.00	\$53,364	N
TAX100	CM	3/9/2015	120659	TAX CLERK	N	SR12	63	P	A	1.00	\$31,236	1.00	\$31,242	Y
TAX100	CO	3/16/2015	121108	TAX CLERK	N	SR12	03	P	A	1.00	\$35,112	1.00	\$31,236	N
TAX100	EO	3/16/2015	1452	DELINQUENT TAX COLL ASST III	N	SR20	04	P	A	1.00	\$47,100	1.00	\$49,968	N
TAX105	BC	3/16/2015	40971	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$32,460	N
TAX105	BA	3/30/2015	26280	TAX CLERK	N	SR12	63	P	A	1.00	\$31,242	1.00	\$31,242	Y
TAX100	CO	4/1/2015	4418	TAX RETURNS EXAMINER II	N	SR13	03	P	A	1.00	\$34,999	1.00	\$32,460	N
TAX100	CO	4/1/2015	117463	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$35,112	1.00	\$32,460	N
TAX105	BA	4/1/2015	1558	TAX CLERK	N	SR12	03	P	A	1.00	\$44,388	1.00	\$31,236	N
TAX105	BA	4/1/2015	30157	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$28,872	1.00	\$26,700	N
TAX105	BC	4/1/2015	26723	TAXPAYER SERVICES MANAGER	N	SR26	23	P	A	1.00	\$70,188	1.00	\$60,012	N
TAX105	BC	4/1/2015	118023	TAX CLERK	N	SR12	03	P	A	1.00	\$35,112	1.00	\$31,236	N
TAX105	BA	4/13/2015	118448	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$26,706	1.00	\$26,707	Y
TAX100	CO	4/16/2015	26376	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$52,974	1.00	\$32,460	N
TAX105	BA	4/16/2015	1557	CASHIER II	N	SR12	03	P	A	1.00	\$31,242	1.00	\$31,236	N
TAX105	BB	4/16/2015	118500	ACCOUNT CLERK III	N	SR11	63	P	A	1.00	\$31,236	1.00	\$29,994	Y
TAX107	AA	4/17/2015	100008	PRIVATE SECRETARY II	Y	SR22	63	P	A	1.00	\$48,024	1.00	\$46,188	N
TAX107	AA	4/17/2015	104171	DEPUTY DIRECTOR OF TAXATION	Y	SRNA	00	P	A	1.00	\$121,908	1.00	\$124,356	N
TAX100	CH	5/1/2015	5775	AUDITOR V	N	SR24	13	P	A	1.00	\$53,364	1.00	\$75,960	N
TAX100	CM	5/1/2015	1583	SUPERVISING TAX CLERK II	N	SR17	04	P	A	1.00	\$46,188	1.00	\$44,388	N
TAX107	AA	5/1/2015	121602	ADMINISTRATIVE RULES SPCLT	Y	SRNA	73	T	A	1.00	\$75,000	1.00	\$100,008	N
TAX100	CP	5/5/2015	38686	CRIMINAL INVESTIGATOR	Y	SRNA	73	P	A	1.00	\$75,960	1.00	\$75,960	N
TAX100	CP	5/11/2015	21194	CRIMINAL INVESTIGATION SUPVR	Y	SRNA	13	P	A	1.00	\$57,720	1.00	\$96,096	N
TAX100	CM	5/19/2015	1577	TAX CLERK	N	SR15	63	P	A	1.00	\$32,460	1.00	\$35,110	Y
TAX107	AA	5/19/2015	47866	PERSONNEL MGMT SPECIALIST V	N	SR24	73	P	A	1.00	\$57,720	1.00	\$60,012	N
TAX100	CM	5/27/2015	120658	TAX CLERK	N	SR12	63	P	A	1.00	\$31,236	1.00	\$31,242	Y
TAX100	EO	6/1/2015	4407	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$36,468	1.00	\$36,468	N
TAX105	BC	6/1/2015	49971	TAX CLERK	N	SR12	03	T	A	1.00	\$31,236	1.00	\$31,236	N
TAX105	BC	6/1/2015	118452	TAX CLERK	N	SR12	03	P	A	1.00	\$31,236	1.00	\$31,236	N
TAX105	BC	6/1/2015	118456	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$31,236	N
TAX105	BC	6/1/2015	121087	TAX CLERK	N	SR12	03	T	A	1.00	\$31,236	1.00	\$31,236	N
TAX100	CO	6/16/2015	3689	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$35,112	1.00	\$35,112	N
TAX105	BC	7/1/2015	1527	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$27,768	1.00	\$26,707	Y
TAX107	AC	7/1/2015	35767	INFORMATION TECHNOL SPCLT II	N	SR18	13	P	A	1.00	\$46,374	1.00	\$40,548	N
TAX105	BA	7/2/2015	28864	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$36,468	1.00	\$26,707	Y
TAX105	BA	7/2/2015	118236	OFFICE ASSISTANT III	N	SR08	63	T	A	1.00	\$27,768	1.00	\$26,707	Y
TAX105	BC	7/2/2015	121086	TAX CLERK	N	SR12	63	T	A	1.00	\$31,236	1.00	\$31,242	Y

Department of Taxation
Positions Filled from July 1, 2014 to November 30, 2015

Table 15

Prog ID	Sub-Org	Effective Date Position Filled	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary	Occupied by 89 Day Hire (Y/N)
TAX100	CM	7/16/2015	1577	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$31,236	N
TAX105	BA	7/16/2015	2766	DOCUMENTS PROCSSG OPTNS MG	N	SR26	23	P	A	1.00	\$58,728	1.00	\$57,720	N
TAX105	BB	7/20/2015	118500	ACCOUNT CLERK III	N	SR11	63	P	A	1.00	\$31,236	1.00	\$29,994	Y
TAX100	CK	8/3/2015	121636	DELINQUENT TAX COLL ASST II	N	SR17	03	P	A	1.00	\$37,980	1.00	\$49,968	N
TAX105	BA	8/3/2015	3943	DATA ENTRY SUPERVISOR II	N	SR14	04	P	A	1.00	\$48,024	1.00	\$39,492	N
TAX105	BA	8/4/2015	118230	OFFICE ASSISTANT III	N	SR08	63	T	A	1.00	\$26,700	1.00	\$26,707	Y
TAX105	BA	8/4/2015	118445	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$26,700	1.00	\$26,707	Y
TAX100	CO	8/17/2015	1501	TAX RETURNS EXAMINER III	N	SR17	03	P	A	1.00	\$42,684	1.00	\$44,388	N
TAX100	CO	8/17/2015	3692	TAX RETURNS EXAMINER III	N	SR17	03	P	A	1.00	\$42,684	1.00	\$44,388	N
TAX100	CO	8/17/2015	15489	TAX CLERK	N	SR12	63	P	A	1.00	\$31,236	1.00	\$31,242	Y
TAX100	CH	9/1/2015	26757	AUDITOR I	N	SR16	13	P	A	1.00	\$68,694	1.00	\$40,548	N
TAX100	CM	9/1/2015	120658	TAX CLERK	N	SR12	03	P	A	1.00	\$31,236	1.00	\$31,236	N
TAX100	CO	9/1/2015	15489	TAX CLERK	N	SR12	03	P	A	1.00	\$31,236	1.00	\$31,236	N
TAX100	CH	9/1/2015	121599	DELINQUENT TAX COLL ASST I	N	SR15	03	P	A	1.00	\$35,112	1.00	\$46,188	N
TAX105	BA	9/1/2015	11507	CLERICAL SUPERVISOR III	N	SR14	04	P	A	1.00	\$44,388	1.00	\$41,064	N
TAX105	BB	9/1/2015	167	ACCOUNT CLERK IV	N	SR13	03	P	A	1.00	\$42,684	1.00	\$33,720	N
TAX105	BB	9/1/2015	118500	ACCOUNT CLERK III	N	SR11	03	P	A	1.00	\$31,236	1.00	\$32,460	N
TAX105	BC	9/1/2015	26722	TAX INFORMATION SPECIALIST I	N	SR20	13	P	A	1.00	\$54,300	1.00	\$43,812	N
TAX105	BC	9/1/2015	118449	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$31,236	N
TAX105	BC	9/2/2015	1514	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$27,768	1.00	\$26,707	Y
TAX105	BC	9/2/2015	15455	TAX CLERK	N	SR12	63	P	A	1.00	\$49,968	1.00	\$31,242	Y
TAX105	BC	9/2/2015	40576	TAX CLERK	N	SR12	63	P	A	1.00	\$46,188	1.00	\$31,242	Y
TAX105	BC	9/2/2015	118239	TAX CLERK	N	SR12	63	T	A	1.00	\$33,720	1.00	\$31,242	Y
TAX105	BC	9/2/2015	121084	TAX CLERK	N	SR12	63	T	A	1.00	\$31,236	1.00	\$31,242	Y
TAX105	BA	9/4/2015	118234	OFFICE ASSISTANT III	N	SR08	63	T	A	1.00	\$28,872	1.00	\$26,707	Y
TAX105	BC	9/4/2015	118244	TAX CLERK	N	SR12	63	T	A	1.00	\$33,720	1.00	\$31,242	Y
TAX105	BB	9/8/2015	1468	ACCOUNT CLERK III	N	SR11	63	P	A	1.00	\$31,236	1.00	\$29,994	Y
TAX100	CM	9/16/2015	47602	TAX INFORMATION TECH II	N	SR15	03	P	A	1.00	\$41,064	1.00	\$35,112	N
TAX100	EO	9/16/2015	1450	TAX CLERK	N	SR12	03	P	A	1.00	\$32,460	1.00	\$37,980	N
TAX105	BA	9/21/2015	28864	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$36,468	1.00	\$26,700	N
TAX105	BA	9/22/2015	38688	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$27,768	1.00	\$26,707	Y
TAX105	BA	9/22/2015	118444	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$26,700	1.00	\$26,707	Y
TAX105	BA	9/28/2015	1492	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$27,768	1.00	\$26,707	Y
TAX105	BA	9/28/2015	28861	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$31,236	1.00	\$26,707	Y
TAX105	BA	10/1/2015	26381	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$33,720	1.00	\$41,064	N
TAX105	BA	10/1/2015	118441	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$26,700	N
TAX107	AA	10/1/2015	1561	TAX INFORMATION SPECIALIST I	N	SR20	13	P	A	1.00	\$44,580	1.00	\$43,812	N
TAX107	AA	10/13/2015	15143	INCOME TAX SPECIALIST V	N	SR24	13	P	A	1.00	\$77,292	1.00	\$67,512	N
TAX100	CO	10/16/2015	117458	TAX RETURNS EXAMINER III	N	SR17	03	P	A	1.00	\$54,012	1.00	\$37,980	N
TAX100	CO	10/16/2015	120118	TAXATION COMPLIANCE COORD	N	EM03	35	P	A	1.00	\$71,604	1.00	\$97,620	N

Department of Taxation
Positions Filled from July 1, 2014 to November 30, 2015

Table 15

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Effective Date</u> <u>Position Filled</u>	<u>Position</u> <u>Number</u>	<u>Position Title</u>	<u>Exempt</u> <u>(Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted</u> <u>FTE</u>	<u>Budgeted</u> <u>Salary</u>	<u>Actual</u> <u>FTE</u>	<u>Actual Salary</u>	<u>Occupied</u> <u>by 89 Day</u> <u>Hire (Y/N)</u>
TAX105	BA	10/16/2015	3944	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$33,720	1.00	\$31,236	N
TAX105	BA	10/19/2015	118230	OFFICE ASSISTANT III	N	SR08	63	T	A	1.00	\$26,700	1.00	\$26,707	Y
TAX107	AD	10/21/2015	11442	ECONOMIST VI	N	SR26	73	P	A	1.00	\$86,910	1.00	\$57,720	Y
TAX100	CH	11/2/2015	11514	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$44,388	1.00	\$35,112	N
TAX100	CH	11/2/2015	117460	TAX RETURNS EXAMINER III	N	SR17	03	P	A	1.00	\$39,492	1.00	\$41,064	N
TAX100	CO	11/2/2015	120780	TAX RETURNS EXAMINER II	N	SR15	03	P	A	1.00	\$39,492	1.00	\$41,064	N
TAX105	BA	11/2/2015	11589	OFFICE ASSISTANT IV	N	SR10	03	P	A	1.00	\$41,064	1.00	\$31,236	N
TAX105	BA	11/2/2015	118444	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$26,700	1.00	\$26,700	N
TAX105	BC	11/2/2015	1527	OFFICE ASSISTANT III	N	SR08	03	P	A	1.00	\$27,768	1.00	\$26,700	N
TAX105	BC	11/2/2015	3693	TAX INFORMATION TECH II	N	SR15	03	P	A	1.00	\$41,064	1.00	\$41,064	N
TAX105	BC	11/2/2015	40576	TAX CLERK	N	SR12	03	P	A	1.00	\$46,188	1.00	\$31,236	N
TAX105	BC	11/2/2015	49971	TAX CLERK	N	SR12	63	T	A	1.00	\$31,236	1.00	\$31,242	Y
TAX105	BC	11/2/2015	118239	TAX CLERK	N	SR12	03	T	A	1.00	\$33,720	1.00	\$31,236	N
TAX107	AA	11/2/2015	102246	ADMINISTRATIVE RULES SPCLT	Y	SRNA	73	T	A	1.00	\$140,004	1.00	\$140,004	N
TAX105	BA	11/3/2015	118229	OFFICE ASSISTANT III	N	SR08	63	T	A	1.00	\$26,700	1.00	\$26,707	Y
TAX105	BC	11/3/2015	11502	TAX INFORMATION TECH II	N	SR12	63	P	A	1.00	\$41,064	1.00	\$31,242	Y
TAX105	BC	11/3/2015	118240	TAX CLERK	N	SR12	63	T	A	1.00	\$32,460	1.00	\$31,242	Y
TAX105	BA	11/6/2015	30157	OFFICE ASSISTANT III	N	SR08	63	P	A	1.00	\$28,872	1.00	\$26,707	Y
TAX107	AA	11/10/2015	119352	SPCL ENF SECTION INVESTIGATOR	Y	SRNA	73	T	B	1.00	\$38,000	1.00	\$42,994	N
TAX100	CO	11/16/2015	120781	TAX RETURNS EXAMINER I	N	SR13	03	P	A	1.00	\$35,112	1.00	\$32,460	N
TAX105	BA	11/16/2015	26280	TAX CLERK	N	SR12	03	P	A	1.00	\$31,236	1.00	\$31,236	N
TAX105	BC	11/16/2015	121084	TAX CLERK	N	SR12	03	T	A	1.00	\$31,236	1.00	\$31,236	N
TAX107	AD	11/16/2015	120792	RESEARCH STATISTICIAN IV	N	SR16	73	P	A	1.00	\$48,228	1.00	\$37,461	Y

Department of Taxation
Unauthorized Positions as of November 30, 2015

Table 16

<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>
NONE														

Department of Taxation
Overtime Expenditure Summary

Table 17

Prog ID	Sub-Org	Program Title	MOF	FY15 (actual)			FY16 (estimated)			FY17 (budgeted)		
				Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent
TAX100	CH	COMPLIANCE DIVISION - AUDIT BRANCH HAWAII	A	\$ 1,242,066	\$ 14,436	1.2%	\$ 1,343,423	\$ 13,220	1.0%	\$ 1,294,060	\$ -	0.0%
TAX100	CK	COMPLIANCE DIVISION - AUDIT BRANCH KAUAI	A	\$ 783,942	\$ 174	0.0%	\$ 852,181	\$ 544	0.1%	\$ 837,288	\$ -	0.0%
TAX100	CM	COMPLIANCE DIVISION - AUDIT BRANCH MAUI	A	\$ 1,126,878	\$ 18,341	1.6%	\$ 1,160,521	\$ 62,278	5.4%	\$ 1,141,678	\$ -	0.0%
TAX100	CO	COMPLIANCE DIVISION - OFFICE AUDIT	A	\$ 1,711,635	\$ -	0.0%	\$ 1,798,652	\$ -	0.0%	\$ 1,767,327	\$ -	0.0%
TAX100	CP	COMPLIANCE DIVISION - FIELD AUDIT	A	\$ 2,281,836	\$ 5,364	0.2%	\$ 2,290,072	\$ 426	0.0%	\$ 2,351,951	\$ -	0.0%
TAX100	EO	COMPLIANCE DIVISION - COLLECTIONS OAHU	A	\$ 2,298,960	\$ 90,084	3.9%	\$ 2,400,657	\$ 87,012	3.6%	\$ 2,318,868	\$ -	0.0%
TAX105	BA	DOCUMENT PROCESSING BRANCH	A	\$ 3,171,630	\$ 67,095	2.1%	\$ 3,301,102	\$ 44,920	1.4%	\$ 3,223,339	\$ -	0.0%
TAX105	BB	REVENUE ACCOUNTING BRANCH	A	\$ 296,160	\$ 1,164	0.4%	\$ 303,517	\$ 2,474	0.8%	\$ 304,764	\$ -	0.0%
TAX105	BC	TAXPAYER SERVICES BRANCH	A	\$ 2,574,774	\$ 72,514	2.8%	\$ 2,694,261	\$ 132,514	4.9%	\$ 2,588,918	\$ -	0.0%
TAX107	AA	OFFICE OF THE DIRECTOR & STAFF OFFICES	A	\$ 3,940,174	\$ 78,496	2.0%	\$ 4,106,144	\$ 92,322	2.2%	\$ 4,164,417	\$ -	0.0%
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE	A	\$ 1,629,446	\$ 14,472	0.9%	\$ 1,607,385	\$ 11,901	0.7%	\$ 1,659,929	\$ -	0.0%
TAX107	AD	TAX RESEARCH & PLANNING OFFICE	A	\$ 384,444	\$ -	0.0%	\$ 491,546	\$ -	0.0%	\$ 501,707	\$ -	0.0%
TAX107	AA	SPECIAL ENFORCEMENT SECTION	B	\$ 395,947	\$ -	0.0%	\$ 400,229	\$ -	0.0%	\$ 406,222	\$ -	0.0%
TOTAL				\$ 21,837,892	\$ 362,140	1.7%	\$ 22,749,690	\$ 447,613	2.0%	\$ 22,560,468	\$ -	0.0%

Department of Taxation
Overpayments as of November 30, 2015

Table 19

Name of Employee	Date of Overpayment	Gross Amount Overpaid	Amount Recovered	Balance	Category				Reason for Overpayment	Referred to Attorney General
					Employed Occurred > 2 Years	Employed Occurred < 2 Years	Not Employed Occurred > 2 Years	Not Employed Occurred < 2 Years		
██████████	9/1/2014	\$ 1,279.10	\$ 50.00	\$ 1,229.10				\$ 1,229.00	Employee retired on leave shares on 9/1/14. Employee was inadvertently paid out vacation credits per Personnel request on 10/20/14. Payroll was not informed until 9/2015.	N
██████████	10/16/2015	\$ 408.00	\$ 136.00	\$ 272.00		\$ 272.00			Employee received a step movement in error on 7/1/15. Employee moved from SR08 to SR12. Employee should be on step A instead of step B in new position.	N

Department of Taxation
Active Contracts as of December 1, 2015

Table 20

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					
TAX107	A	\$ 8,378	O	\$ 26,551.52	\$ 18,173.93	8/3/2015	8/3/2015	8/2/2016	Access Information Management (LLC)	Shredding services for Oahu and Hawaii.	Work order is matched up with invoice received.	N	S
TAX107	A	\$ 43	O	\$ 4,223.16	\$ 4,179.93	8/26/2015	8/26/2015	8/25/2016	Access Information Management (LLC)	Shredding services for Maui only.	Work order is matched up with invoice received.	N	S
TAX100	A	\$ 526	O	\$ 50,000.00	\$ 49,473.69	7/1/2015	7/1/2015	6/30/2016	Philip Johnson (Sole Proprietorship)	Provides computer engineering subject matter expertise for audits and potential and actual litigation of Hawaii State tax matters.	The invoice is reviewed with Field Audit to verify that the work has been done.	N	S
TAX100	A	\$ -	O	\$ 30,000.00	\$ 30,000.00	6/1/2015	6/1/2015	5/31/2016	Scott Quintin Turn (Sole Proprietorship)	General engineering subject matter expertise for audits, and potential and actual litigation of Hawaii State tax matters.	The invoice is reviewed with Field Audit to verify that the work has been done.	N	S
TAX100	A	\$ -	O	\$ 30,000.00	\$ 30,000.00	6/1/2015	6/1/2015	5/31/2016	Scott Quintin Turn (Sole Proprietorship)	Agricultural engineering subject matter expertise for audits, and potential and actual litigation of Hawaii State tax matters.	The invoice is reviewed with Field Audit to verify that the work has been done.	N	S
TAX325	B	\$ 22,518	O	\$ 33,750.00	\$ 11,232.00	7/1/2015	7/1/2015	6/30/2016	Meyercord Revenue Inc. (Corporation)	To provide heat applied cigarette tax stamps.	The invoice is verified with our Taxpayer Services and Processing section.	N	G
TAX107	A	\$ 13,338	M	\$ 75,675.48	\$ 62,337.00	10/5/2015	10/5/2015	10/4/2016	IBML (LLC)	To provide basic IBML maintenance (scanners).	Monitored and paid in the Administrative Services Office.	N	S
TAX107	A	\$ 109	O	\$ 580.00	\$ 471.04	11/10/2015	11/10/2015	11/9/2016	Shred-it USA (LLC)	Shredding services for Kauai.	Will verify with the Kauai Office for services rendered.	N	S
TAX100	A	\$ 6,787	O	\$ 15,000.00	\$ 8,212.51	9/21/2015	9/21/2015	9/20/2016	Bowen Hunsaker Consulting, Inc. (Corporation)	Investigative services.	Will verify with our Compliance Section for services rendered.	N	S
TAX107	A	\$ 6,693	O	\$ 60,000.00	\$ 53,307.00	9/1/2015	9/1/2015	6/30/2016	Law Offices of Rich Wyde (Professional Corporation)	Legal services relating to IT & computer law. Counsel for an IV&V consultant for DOTAX's Tax System Modernization Project.	Verification through Director's office and AG for services rendered.	N	C
TAX107	A	\$ 14,065	O	\$ 125,372.50	\$ 111,307.50	4/14/2015	4/14/2015	6/30/2016	Law Offices of Rich Wyde (Professional Corporation)	Legal services in connection with DOTAX's Tax System Modernization RFP.	Verification through Director's office and AG for services rendered.	N	C
TAX107	A	\$ -	O	\$ 120,093.14	\$ 120,093.14	7/1/2015	7/1/2015	6/30/2016	Hagadone Printing Company, Inc. (Corporation)	Printing and delivering of net income tax packets.	Verification with staff associated with tax forms.	N	G
TAX107	A	\$ 32,940	O	\$ 300,934.35	\$ 267,994.00	7/1/2015	7/1/2015	6/30/2016	Hagadone Printing Company, Inc. (Corporation)	Printing and delivering of GE tax booklets and other printing services.	Verification with staff associated with tax forms.	N	G
TAX107	A	\$ 107,995	O	\$ 234,583.74	\$ 126,588.25	7/1/2014	7/1/2014	6/30/2016	Pacific Business Forms, Inc. (Corporation)	Printing and distribution of Form 1099-G and 1099-INT.	Verification with staff associated with tax forms.	N	G
TAX107	A	\$ -	O	\$ 19,641.23	\$ 19,641.23	7/1/2015	7/1/2015	6/30/2016	Pacific Business Forms, Inc. (Corporation)	Printing and delivery of Net Income Miscellaneous 2 and Estimated Income Tax Forms.	Verification with staff associated with tax forms.	N	G

Department of Taxation
Active Contracts as of December 1, 2015

Table 20

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
TAX107	A	\$ 11,220	O	\$ 24,860.23	\$ 13,640.44	9/25/2015	9/25/2015	9/24/2016	Pacific Business Forms, Inc. (Corporation)	Printing of various licenses and permits.	Verification with staff associated with tax forms.	N	G
TAX107	A	\$ -	O	\$ 16,097.70	\$ 16,097.70	3/30/2015	3/30/2015	3/31/2016	Morgan, Lewis & Bockius, LLP	Legal advice to DOTAX to assist with the drafting and reviewing of DOTAX's RFP for the modernization of DOTAX's information technology infrastructure.	Verification through Director's office and AG for services rendered.	N	C
TAX107	A	\$ 126,312	O	\$ 131,441.00	\$ 5,129.06	11/10/2013	11/10/2013	completion	Marr Jones & Wang (LLLLP)	Legal representation to the State and DOTAX in connection with employee grievances and appeals.	Verification through Director's office and AG for services rendered.	N	C
TAX107	A	\$ -	O	\$ 9,727.85	\$ 9,727.85	10/12/2015	10/12/2015	10/13/2015	Bagnola, James A. (Sole Proprietorship)	Leadership training workshop.	Two day training. One time payment to be monitored and paid by the Administrative Services Office.	N	S

Department of Taxation
FY16 Appropriation Status

Table 21

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY16 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act119/15	TAX100	210003	GOVERNOR'S MESSAGE (2/10/15): ADD FUNDS FOR FULL YEAR'S SALARY FOR A POSITION IN THE HAWAII DISTRICT OFFICE (TAX100/CH).	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PERSONAL SERVICES FOR DELINQUENT TAX COLLECTION ASSISTANT I, SR15 (#95030T; 17,556)	A	0	0	\$ 17,556.00	0	0	\$ 9,622.50	The position has been filled and the new position number is 121599.
Act119/15	TAX100	210004	GOVERNOR'S MESSAGE (2/10/15): ADD FUNDS FOR FULL YEAR'S SALARY FOR A POSITION IN THE KAUAI DISTRICT OFFICE (TAX100/CK).	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PERSONAL SERVICES FOR DELINQUENT TAX COLLECTION ASSISTANT II, SR17 (#95032T; 18,990)	A	0	0	\$ 18,990.00	0	0	\$ 12,492.00	The position has been filled and the new position number is 121636.
Act119/15	TAX105	4000001	LEGISLATIVE ADJUSTMENT: ADD FUNDS FOR OTHER CURRENT EXPENSES AS A GRANT PURSUANT TO CHAPTER 42F, HAWAII REVISED STATUTES, TO HAWAII ALLIANCE FOR COMMUNITY-BASED ECONOMIC DEVELOPMENT.		A	0	0	\$ 95,000.00	0	0	\$ -	Currently in the process of drafting an agreement for Hawaii Alliance for Community-Based Economic Development to receive the funds.
Act119/15	TAX107	210003	GOVERNOR'S MESSAGE (2/10/15): ADD FUNDS FOR FULL YEAR'S SALARY FOR A POSITION IN THE RULES OFFICE (TAX107/AA).	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PERSONAL SERVICES FOR ADMINISTRATIVE RULES SPECIALIST (#95035T; 75,000)	A	0	0	\$ 75,000.00	0	0	\$ 41,670.00	The position has been filled and the new position number is 121602.

Department of Taxation
Capital Improvements Program (CIP) Requests

Table 22

<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>FY17 \$\$\$</u>
NONE							

Department of Taxation
CIP Lapses

Table 23

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

Department of Taxation
Division Resources

Table 24

<u>Division</u>	<u>Associated Program IDs</u>						
Compliance	TAX 100						
Tax Services and Processing	TAX 105						
Director's Office	TAX 107						
Administrative Services Office	TAX 107						
Information Technology Services Office	TAX 107						
Rules Office	TAX 107						
Tax Research and Planning	TAX 107						

Department of Taxation
 Program ID Sub-Organizations

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	CH	COMPLIANCE DIVISION - AUDIT BRANCH HAWAII	<p>Responsible for administrative matters of the Branch; performs personnel and fiscal activities and housekeeping functions of the Branch.</p> <p>Provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond.</p> <p>Conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on the Neighbor Islands. Prepares tax assessments, following established rules.</p> <p>Conducts/enforces collection of delinquent taxes by appropriate collection procedures.</p> <p>Conducts office examinations of tax returns filed for general excise, income, miscellaneous, and transient accommodations taxes. Prepares tax assessments, following established rules.</p> <p>Represents the Department in appeals to the Board of Review for their respective districts. Provides administrative/clerical assistance to the Board of Review.</p>

Department of Taxation
 Program ID Sub-Organizations

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	CK	COMPLIANCE DIVISION - AUDIT BRANCH KAUAI	<p>Responsible for administrative matters of the Branch; performs personnel and fiscal activities and housekeeping functions of the Branch.</p> <p>Provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond.</p> <p>Conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on the Neighbor Islands. Prepares tax assessments, following established rules.</p> <p>Conducts/enforces collection of delinquent taxes by appropriate collection procedures.</p> <p>Conducts office examinations of tax returns filed for general excise, income, miscellaneous, and transient accommodations taxes. Prepares tax assessments, following established rules.</p> <p>Represents the Department in appeals to the Board of Review for their respective districts. Provides administrative/clerical assistance to the Board of Review.</p>

Department of Taxation
Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	CM	COMPLIANCE DIVISION - AUDIT BRANCH MAUI	<p>Responsible for administrative matters of the Branch; performs personnel and fiscal activities and housekeeping functions of the Branch.</p> <p>Provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond.</p> <p>Conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on the Neighbor Islands. Prepares tax assessments, following established rules.</p> <p>Conducts/enforces collection of delinquent taxes by appropriate collection procedures.</p> <p>Conducts office examinations of tax returns filed for general excise, income, miscellaneous, and transient accommodations taxes. Prepares tax assessments, following established rules.</p> <p>Represents the Department in appeals to the Board of Review for their respective districts. Provides administrative/clerical assistance to the Board of Review.</p>

Department of Taxation
Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	CO	OAHU OFFICE AUDIT BRANCH	<p>Conducts office examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on Oahu.</p> <p>Represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District.</p> <p>Disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters.</p> <p>Reviews for approval/disapproval request for waiver for the withholding of income tax on the disposition of Hawaii real property by non-resident.</p>
TAX100	CP	OAHU FIELD AUDIT BRANCH	<p>Conducts field examinations of all types of tax returns and supporting records of larger taxpayers involving complex records and transactions.</p> <p>Represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District.</p> <p>Disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters.</p> <p>Responsible for administrative matters of the Branch; performs personnel and fiscal activities and housekeeping functions for the Branch.</p>

Department of Taxation
Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX100	EO	OAHU COLLECTION BRANCH	<p>Conducts/enforces collection of delinquent taxes by appropriate collection procedures; secures non-filed returns from taxpayers; and conducts investigations to determine compliance with state tax laws.</p> <p>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.</p>
TAX105	BA	DOCUMENT PROCESSING BRANCH	<p>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 for a system for the rapid update of taxpayer accounts. Provides for a centralized statewide filing system for paper tax returns. Coordinates and oversees electronic processing activities, updates, testing, and new initiatives. Provides support for ongoing ELF/JELF/EFT development and changes, and support for growth of DOTAX electronic processing capabilities.</p>
TAX105	BB	REVENUE ACCOUNTING BRANCH	<p>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).</p>

Department of Taxation
Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX105	BC	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. Also provides computer-based error correction activities in order to post returns to system.
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	SYSTEM ADMINISTRATION OFFICE	Acts as a liaison between the business operations users and the technical support areas; provides support for ongoing system changes that are application parameter-table controlled; facilitates the prioritization process for logged change requests or problems, and system enhancements.
TAX107	AA	ADMINISTRATIVE SERVICES OFFICE	Provides general internal fiscal and personnel management assistance to the Director in exercising responsibilities as executive of the department. Advises and provides staff services in the area of program budgeting and planning, management of available resources and facilities management.
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE	Advises the Director on all matters pertaining to computerization and automation, formulating associated policies and procedures. To enhance the Department of Taxation's program effectiveness and efficiency by automating major program functions deemed feasible.

Department of Taxation
 Program ID Sub-Organizations

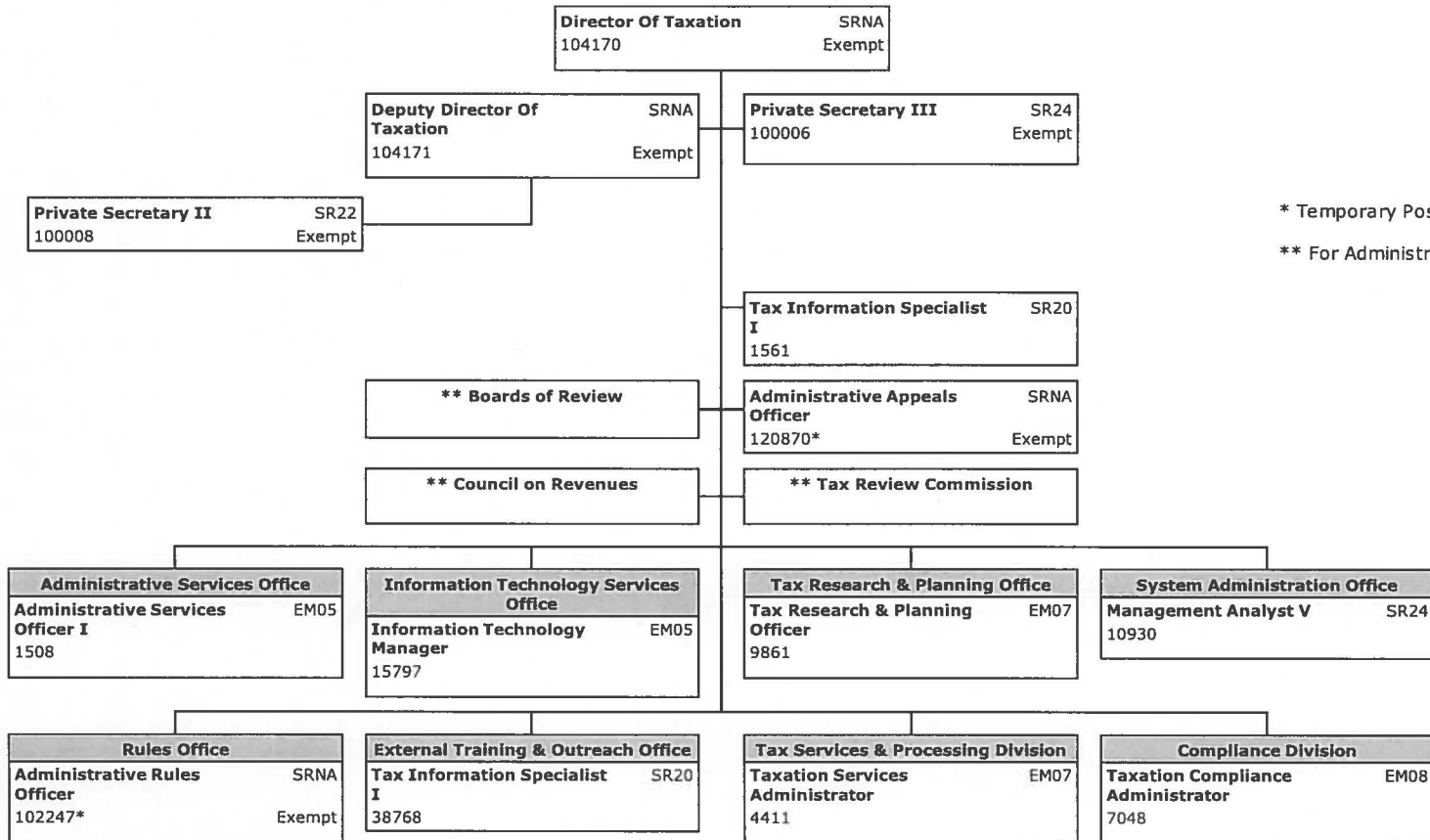
<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
TAX107	AD	TAX RESEARCH & PLANNING OFFICE	Plans, organizes, directs and coordinates a tax research and tax planning program for the department. Provides the department with statistical information and projections as to tax yields, tax impacts, and economic conditions affecting taxes.

Department of Taxation
Organization Changes

Table 26

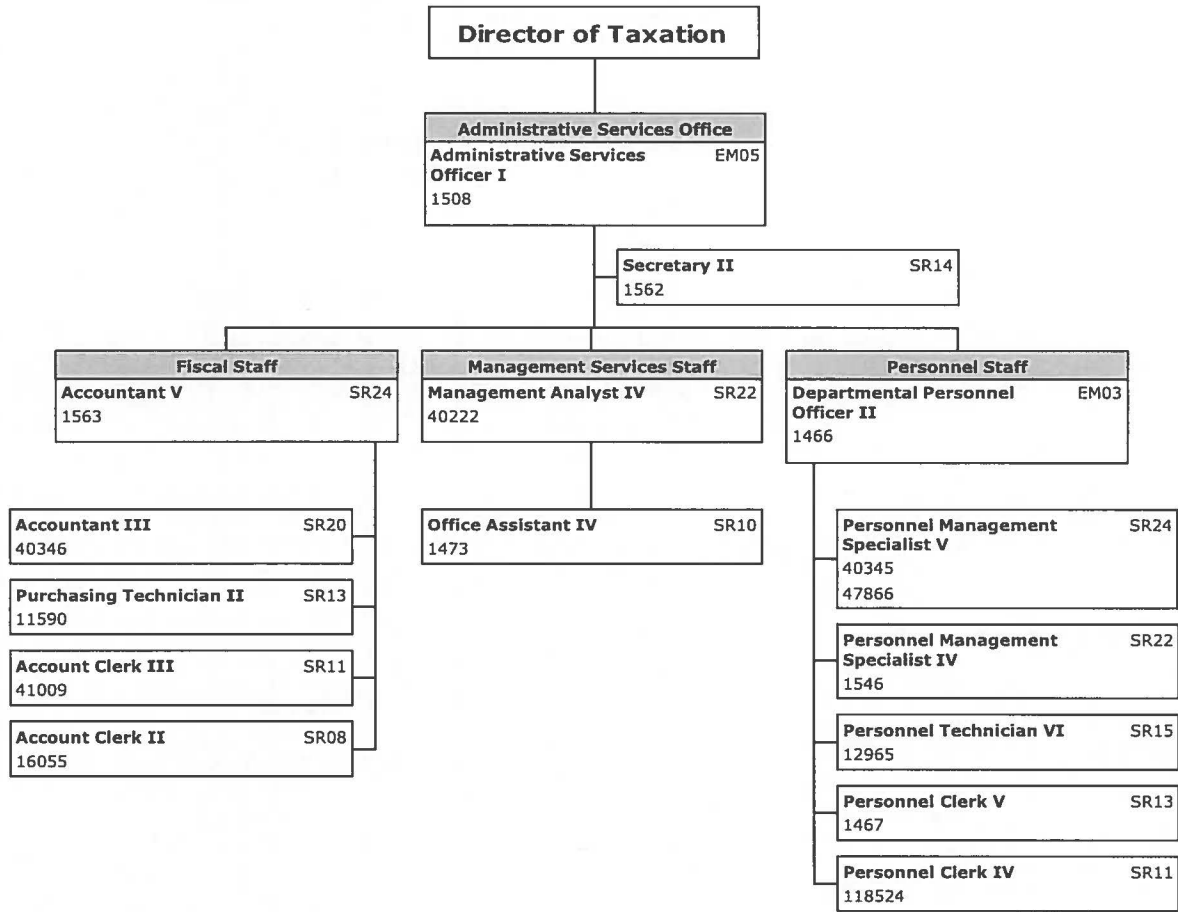
<u>Year of Change</u> FY16/FY17	<u>Page</u> <u>Number</u>	<u>Description of Change</u>
FY16	13	Delinquent Tax Collector Assistant II, Position no. 16049 to be reclassified as a Criminal Investigator. Position will remain in the Compliance Division, Field Audit Branch, Criminal Section. Supervisor will remain the same.

**ORGANIZATIONAL CHART
 Fiscal Year 2016**



* Temporary Position; NTE 6/30/2016
 ** For Administrative Purposes

**ORGANIZATIONAL CHART
Fiscal Year 2016**



State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

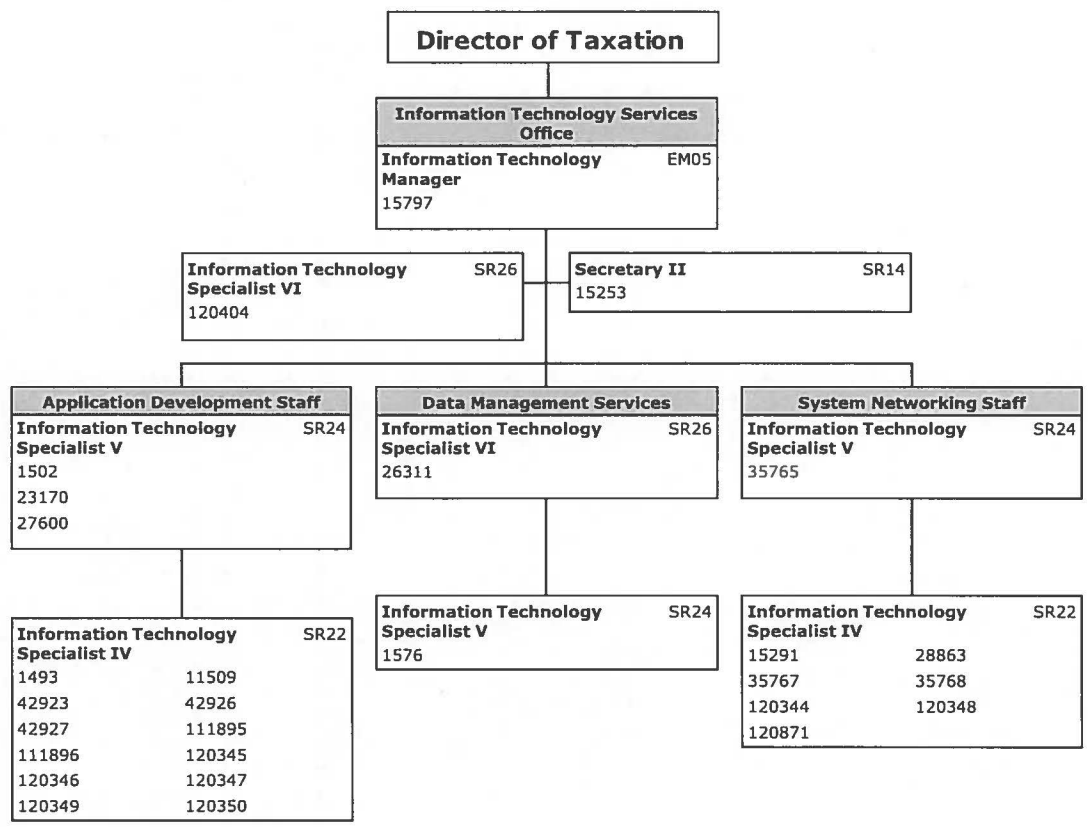
Office of the Director
Staff Offices

Administrative Services
Office

Office of the Director
 Staff Offices

Information Technology
 Services Office

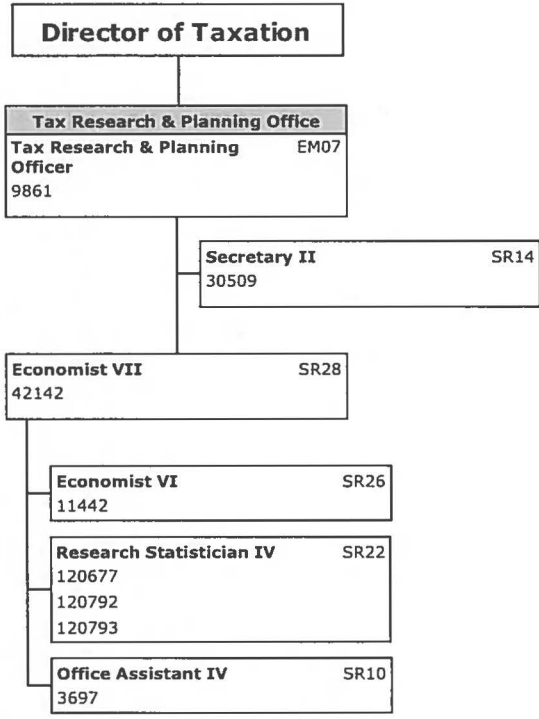
**ORGANIZATIONAL CHART
 Fiscal Year 2016**



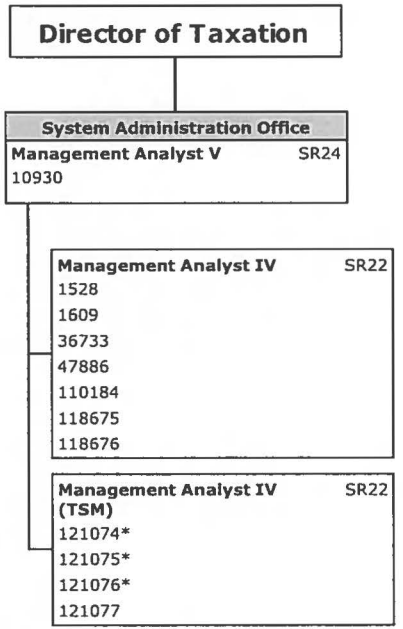
Office of the Director
Staff Offices

Tax Research & Planning
Office

**ORGANIZATIONAL CHART
Fiscal Year 2016**



**ORGANIZATIONAL CHART
 Fiscal Year 2016**



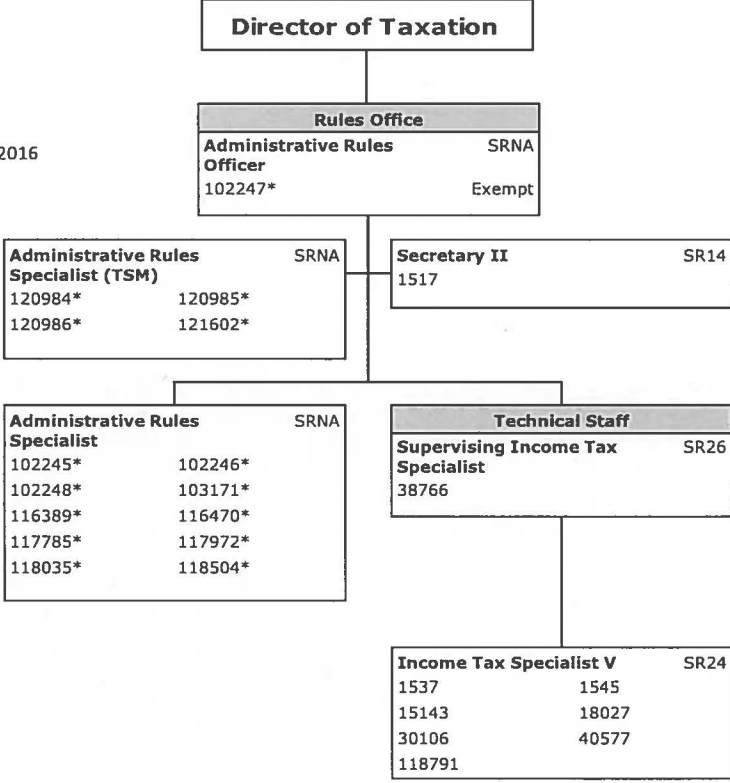
* Temporary Positions; NTE 6/30/2016

Office of the Director
 Staff Offices

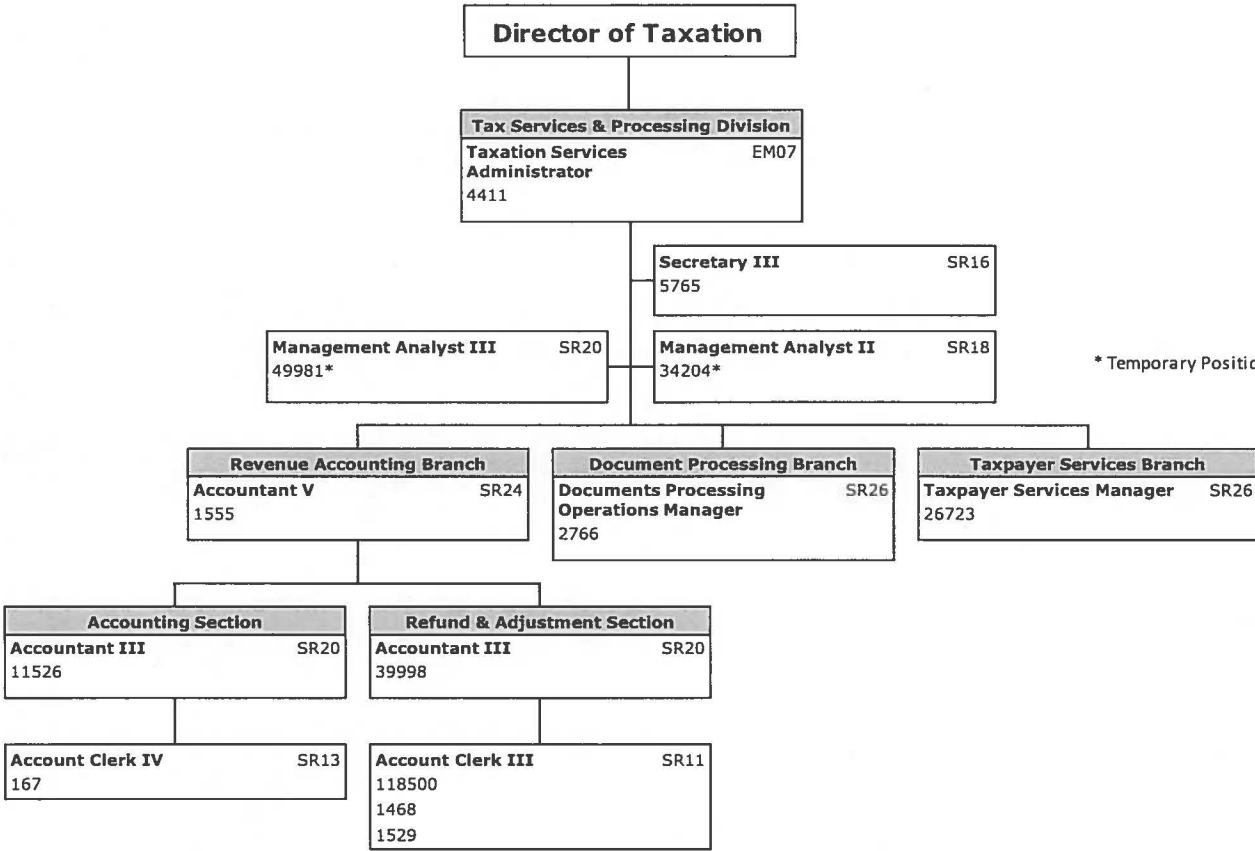
Rules Office

**ORGANIZATIONAL CHART
 Fiscal Year 2016**

* Temporary Positions; NTE 6/30/2016



**ORGANIZATIONAL CHART
Fiscal Year 2016**



* Temporary Position; NTE 6/30/2016

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Office of the Director
Staff Offices

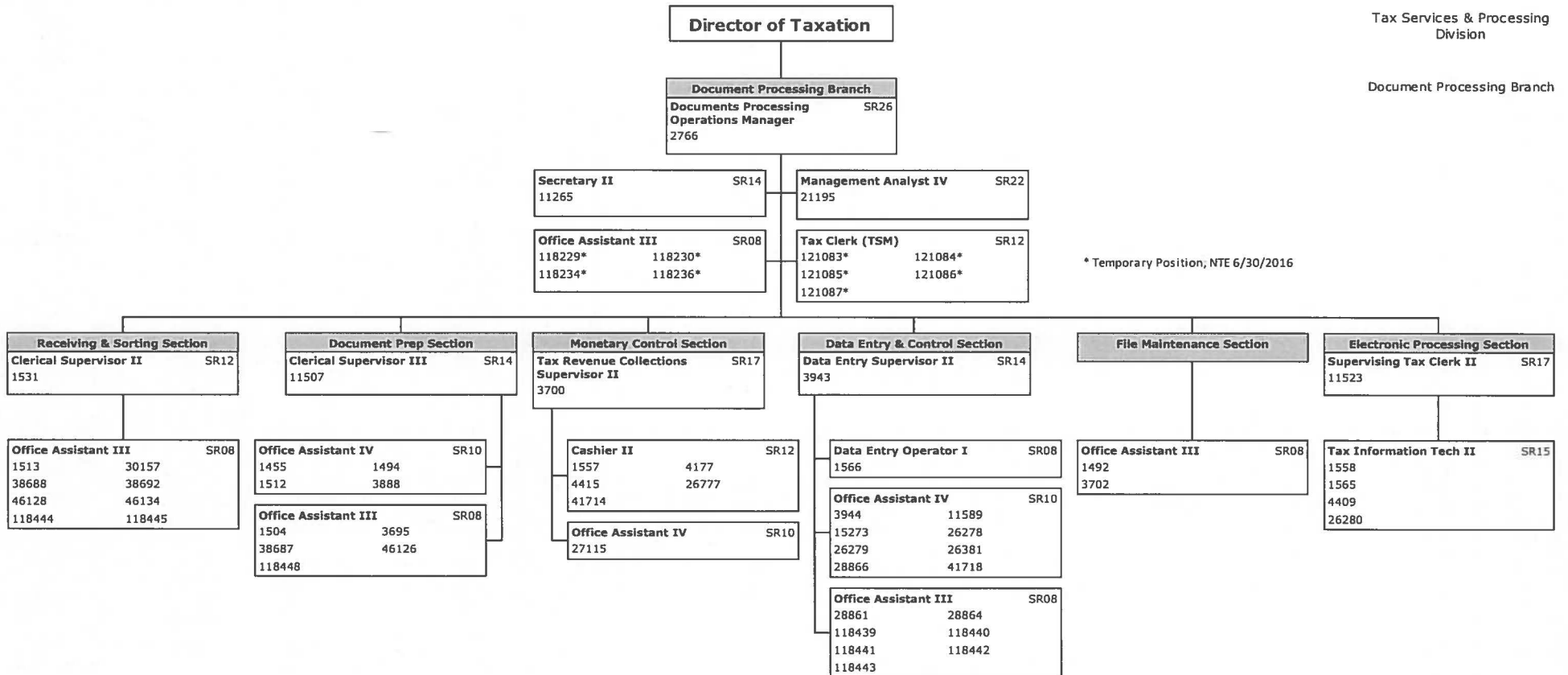
Tax Services & Processing
Division

ORGANIZATIONAL CHART Fiscal Year 2016

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Tax Services & Processing
Division

Document Processing Branch



**ORGANIZATIONAL CHART
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Tax Services & Processing
Division

Taxpayer Services Branch

Director of Taxation

Taxpayer Services Branch
Taxpayer Services Manager SR26
26723

Tax Clerk SR12
43583* 49971*
118238* 118239*
118240* 118242*
118244*

Secretary II SR14
41877

* Temporary Position; NTE 6/30/2016

*** New Class to be established - Tax Info Tech III

Licensing Section
Supervising Tax Clerk I SR15
1453

Customer Inquiry Section
Tax Information Specialist I SR20
26722

Account Management Section
Supervising Tax Clerk II*** SR17
168

Tax Clerk SR12
33469
118023
118025

Office Assistant IV SR10
1524

Office Assistant III SR08
46224

Office Assistant III SR08
1514
1527

Tax Information Tech II SR15
1510 1553
3693 12001
40970 118458
118506 118507
118508

Customer Inquiry Unit 1
Supervising Tax Clerk II*** SR17
16051

Customer Inquiry Unit 2
Supervising Tax Clerk II*** SR17
26339

Customer Inquiry Unit 3
Supervising Tax Clerk II*** SR17
33461

Tax Clerk SR12
1624 10423
40969 40971
47870

Tax Information Tech II SR15
1523 1552
1560 26368
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Tax Information Tech II SR15
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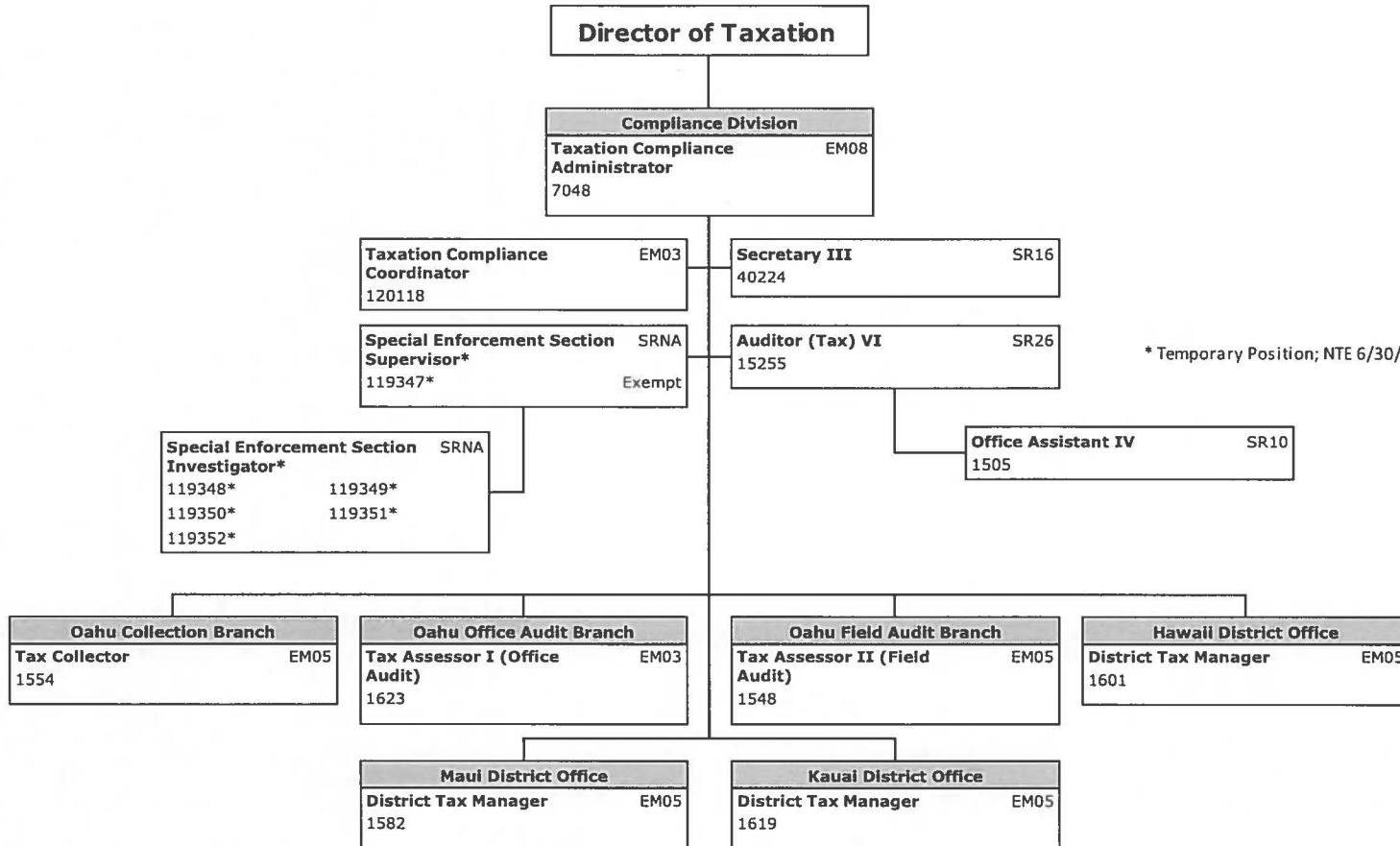
Tax Information Tech II SR15
69 3691
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**ORGANIZATIONAL CHART
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Office of the Director
Staff Offices

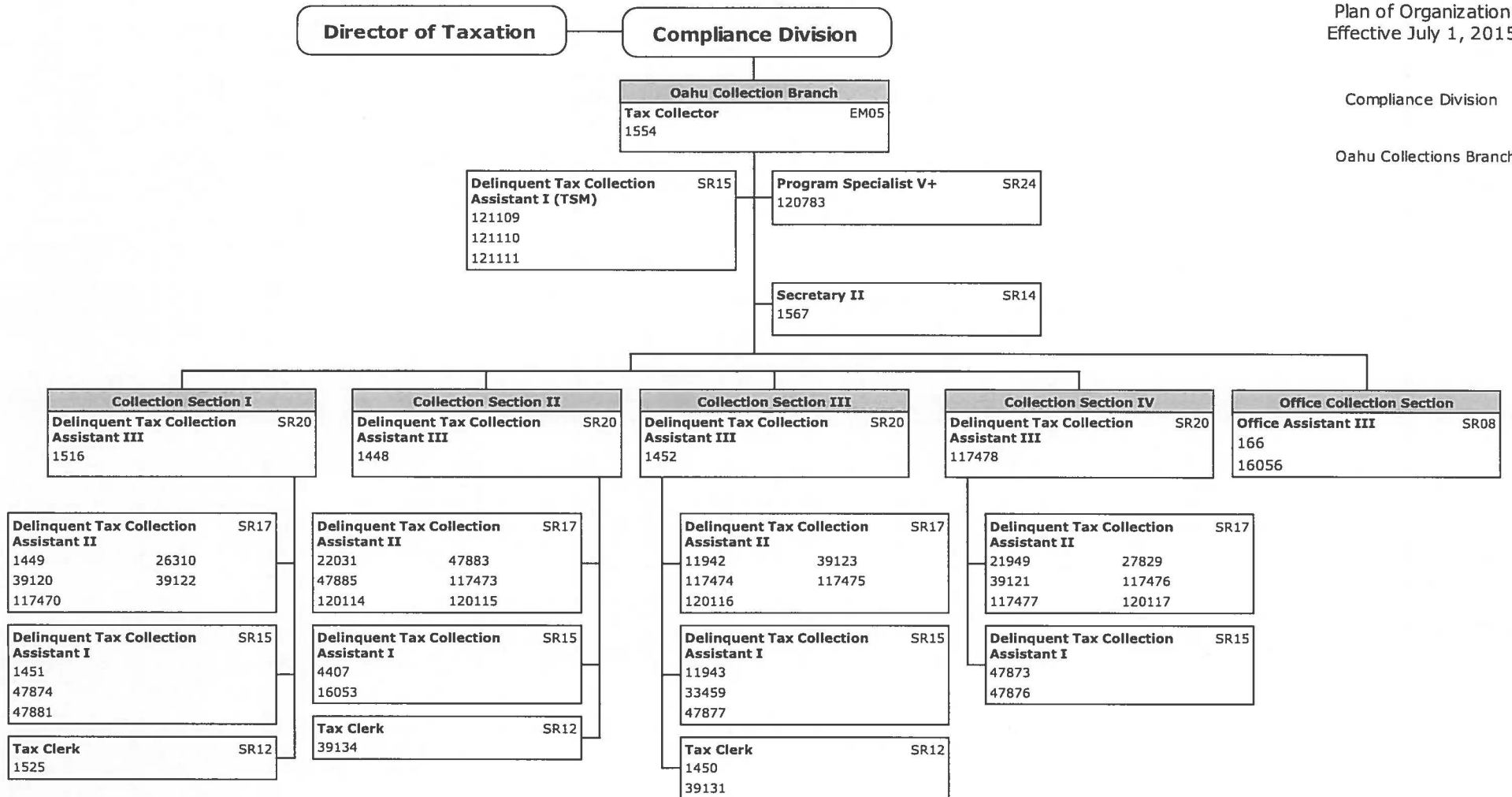
Compliance Division



* Temporary Position; NTE 6/30/2016

ORGANIZATIONAL CHART Fiscal Year 2016

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015



Compliance Division

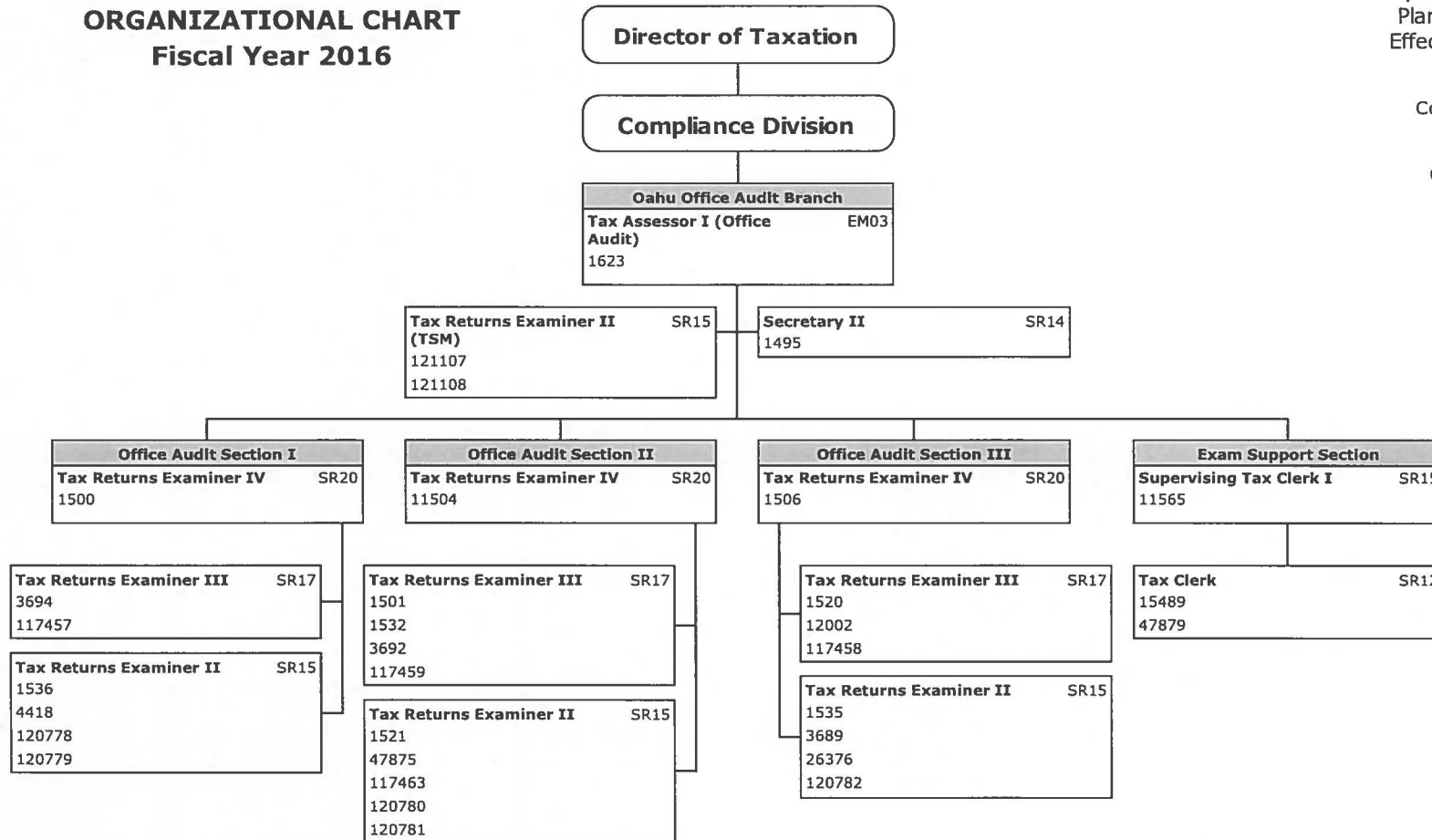
Oahu Collections Branch

**ORGANIZATIONAL CHART
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Compliance Division

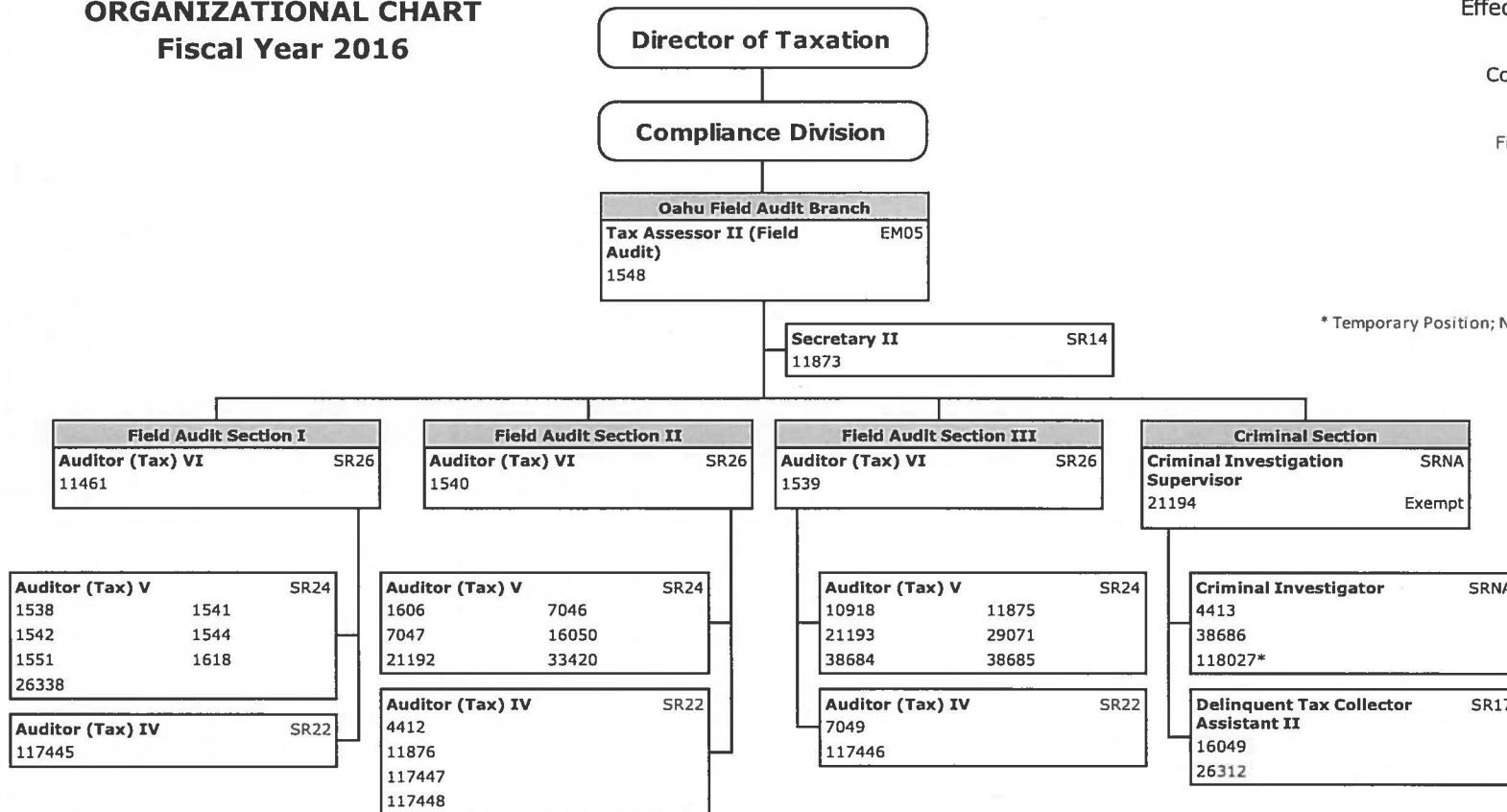
Office Audit Branch



**ORGANIZATIONAL CHART
 Fiscal Year 2016**

Compliance Division

Field Audit Branch



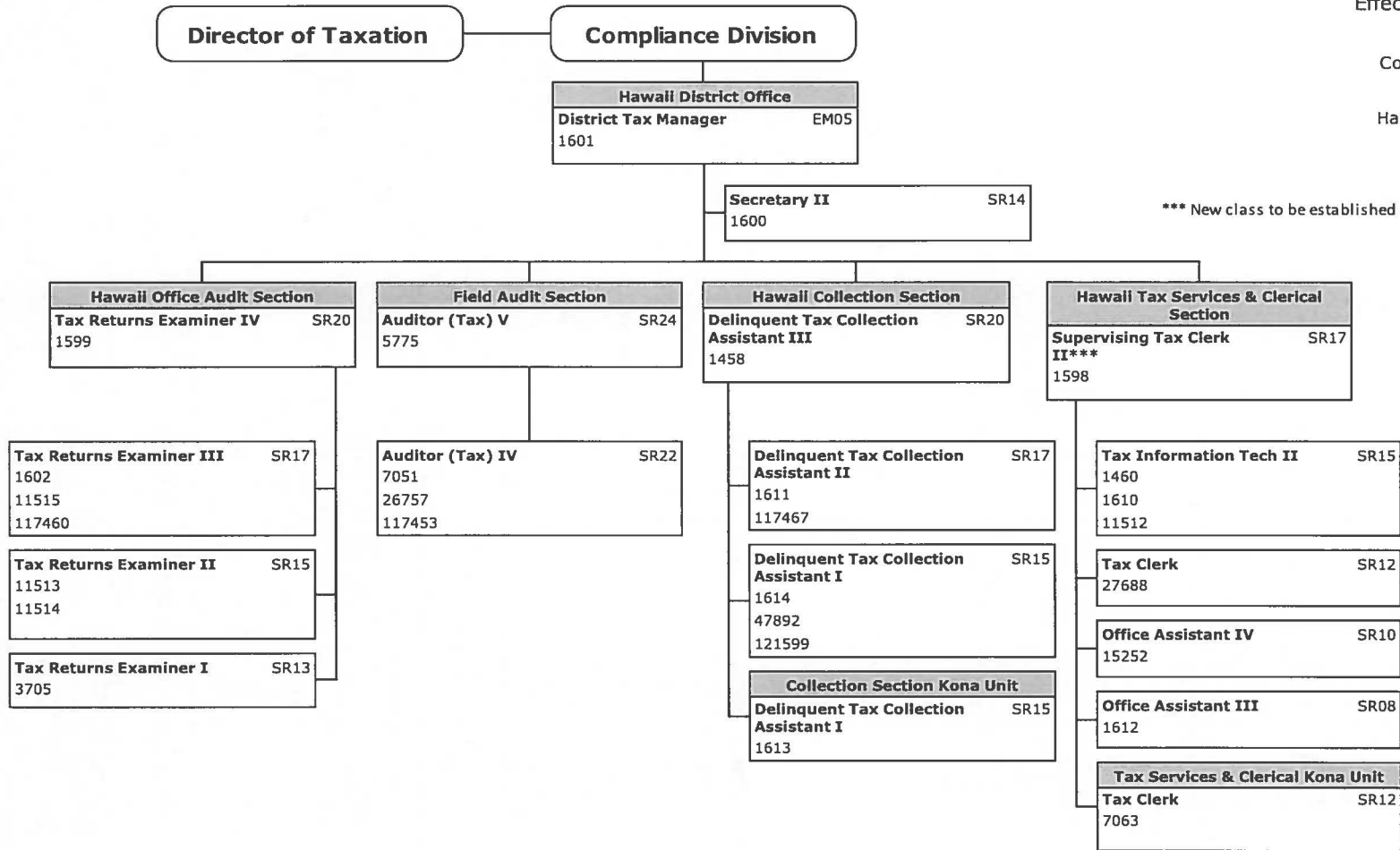
* Temporary Position; NTE 6/30/2016

Proposed Change:

Delinquent Tax Collector Assistant II, Position no. 16049, to be re-classified to a Criminal Investigator. Position will remain in the Oahu Field Audit Branch, in the Criminal Section. Supervisor hierarchy will NOT change.

**ORGANIZATIONAL CHART
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015



Compliance Division

Hawaii District Office

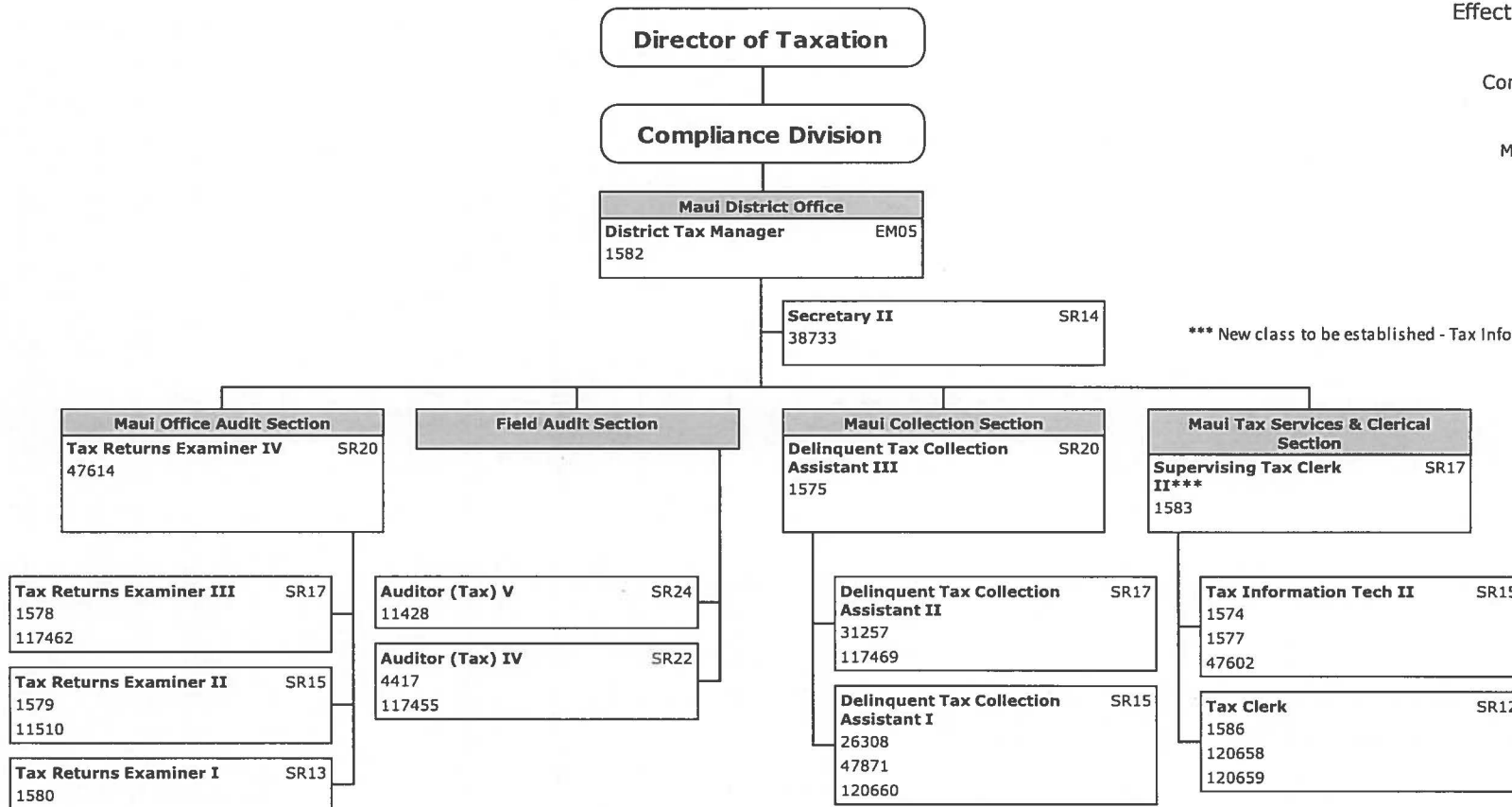
*** New class to be established - Tax Info Tech III

**ORGANIZATIONAL CHART
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Compliance Division

Maui District Office

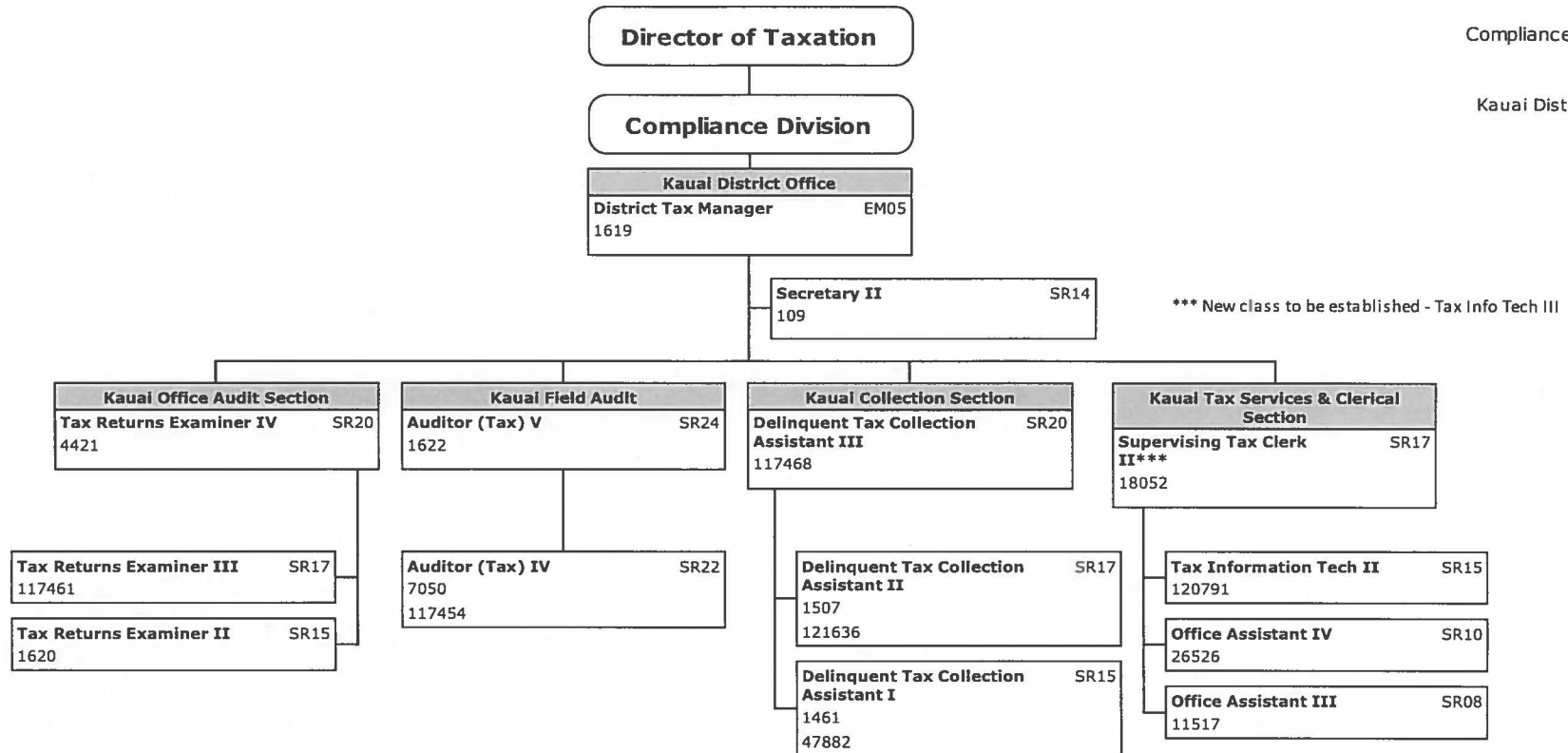


**ORGANIZATIONAL CHART
Fiscal Year 2016**

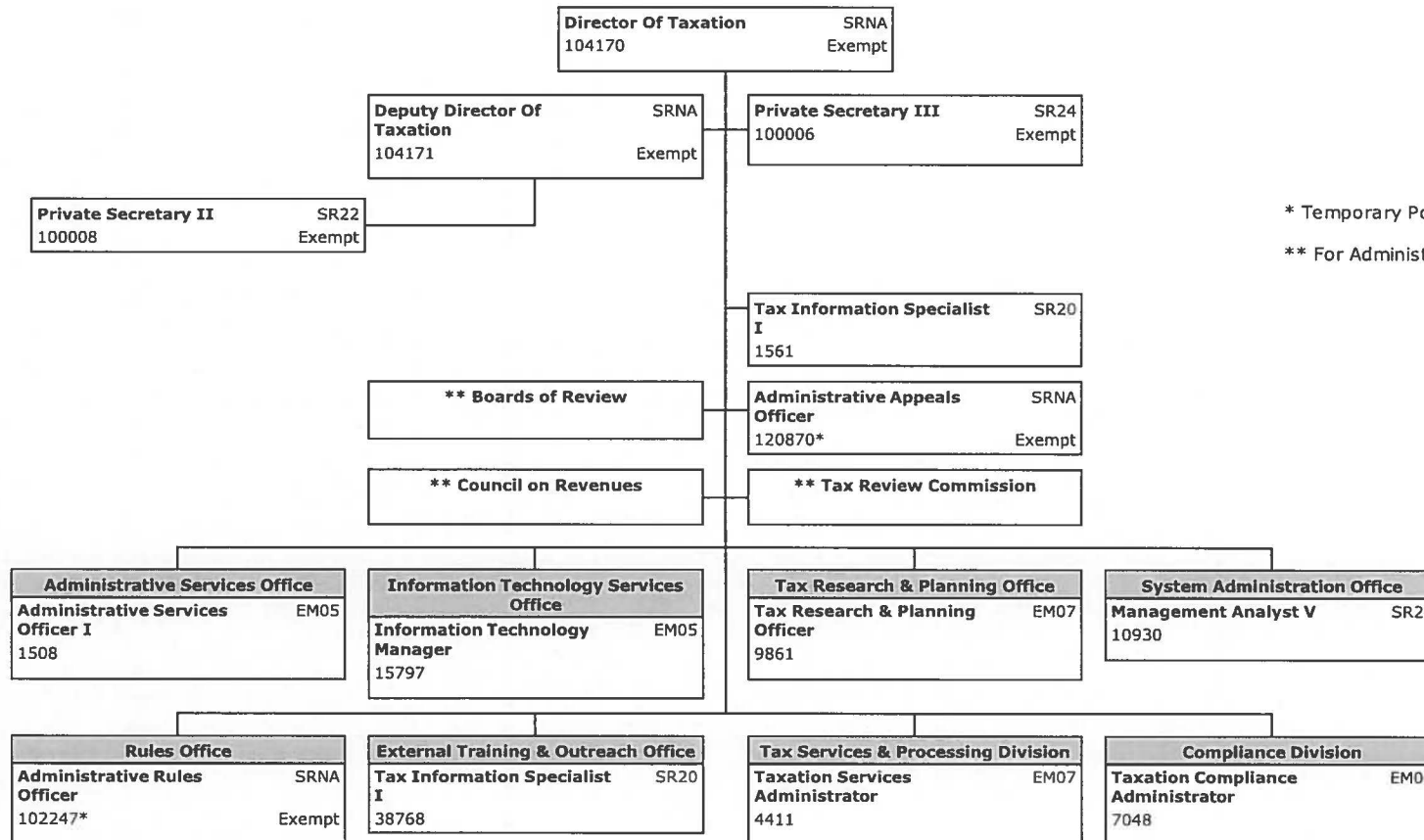
State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Compliance Division

Kauai District Office



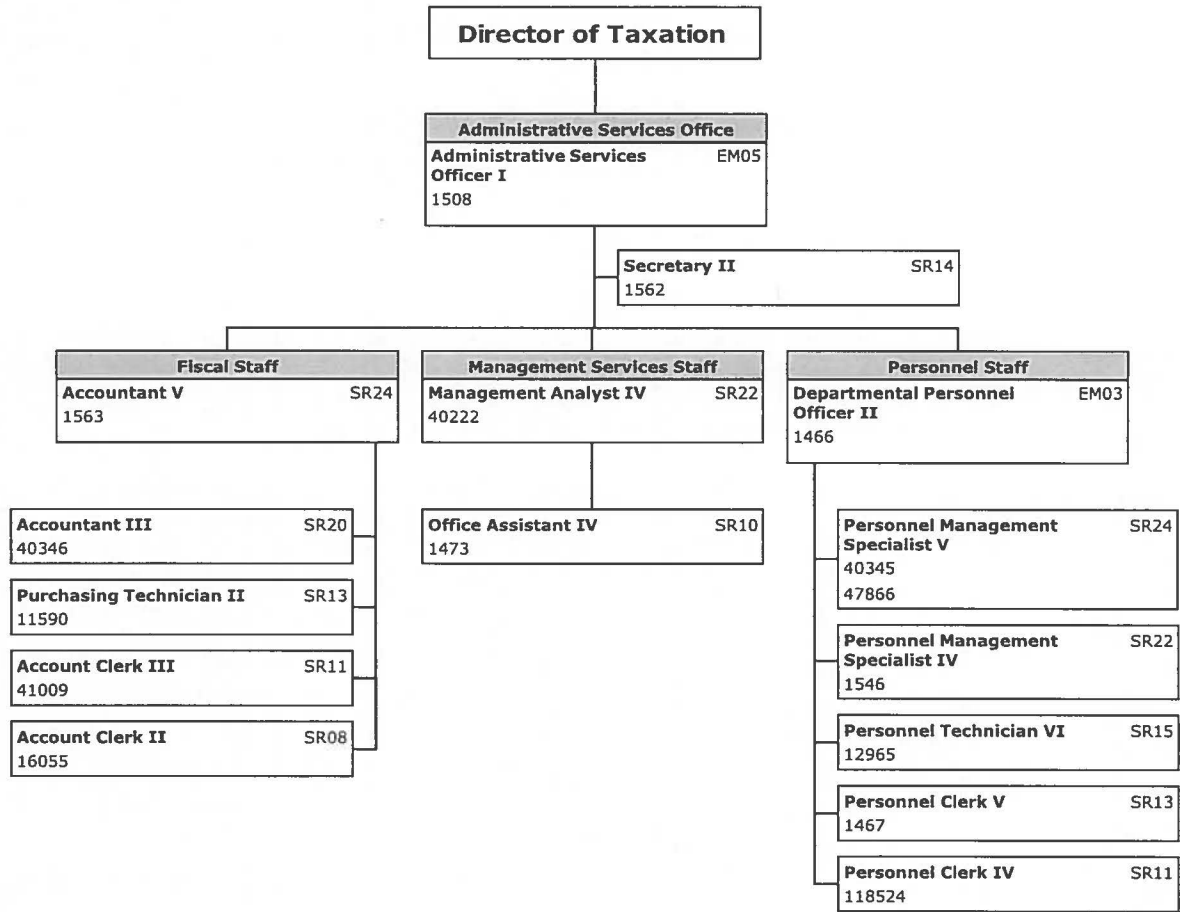
ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016



* Temporary Position; NTE 6/30/2016
 ** For Administrative Purposes

Proposed change highlighted in yellow on page 13.

ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016



State of Hawaii
 Department of Taxation
 Plan of Organization
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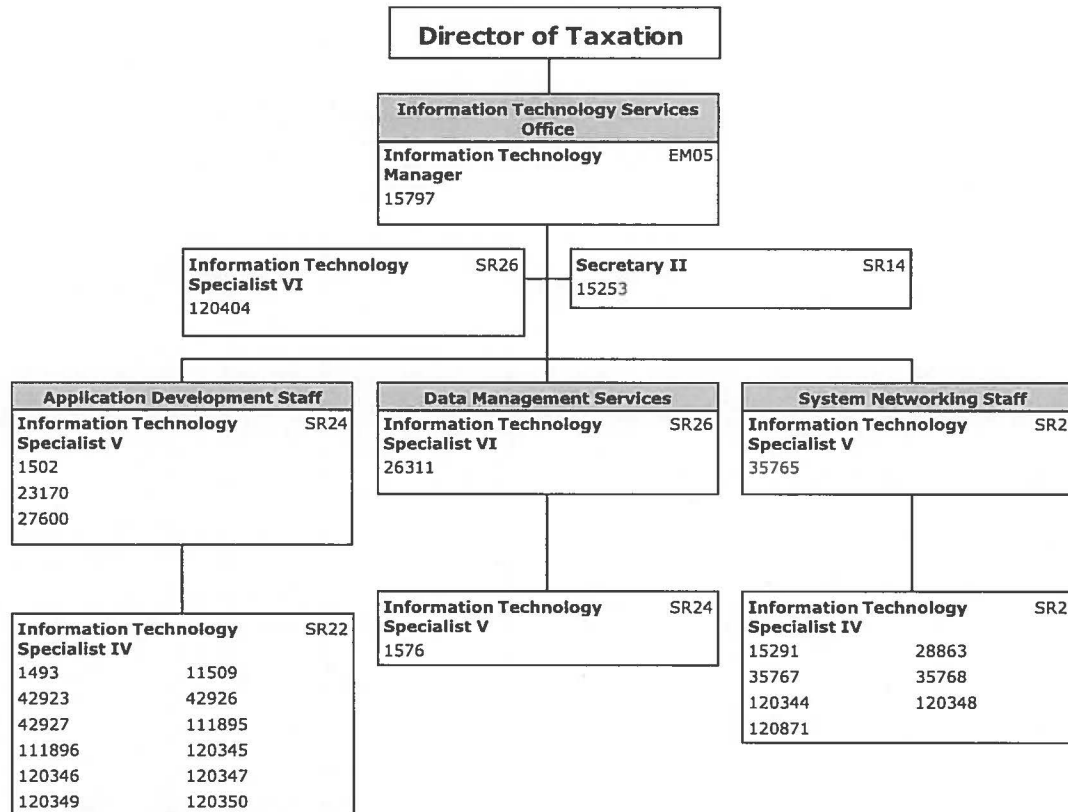
Office of the Director
 Staff Offices

Administrative Services
 Office

Office of the Director
 Staff Offices

Information Technology
 Services Office

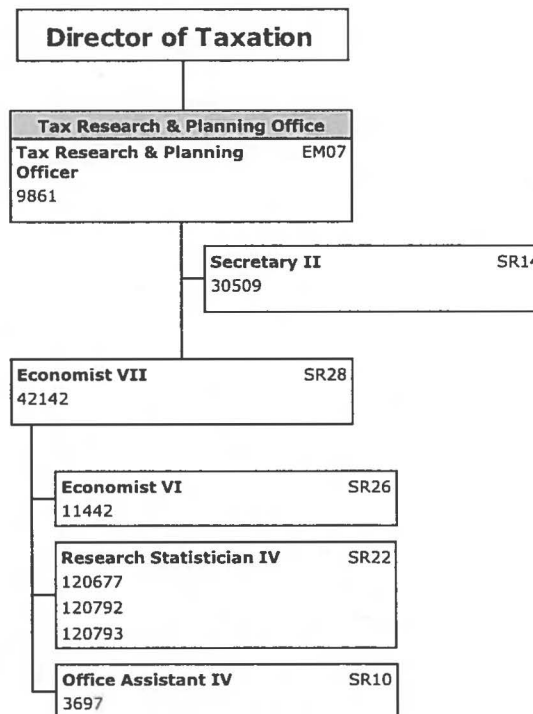
ORGANIZATIONAL CHART - PROPOSED CHANGE
 Fiscal Year 2016



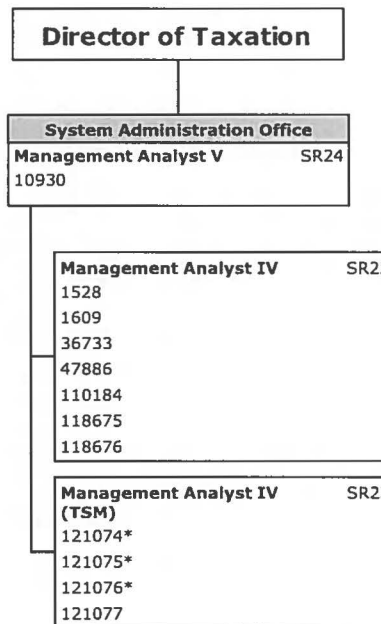
Office of the Director
Staff Offices

Tax Research & Planning
Office

ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016



ORGANIZATIONAL CHART - PROPOSED CHANGE
 Fiscal Year 2016



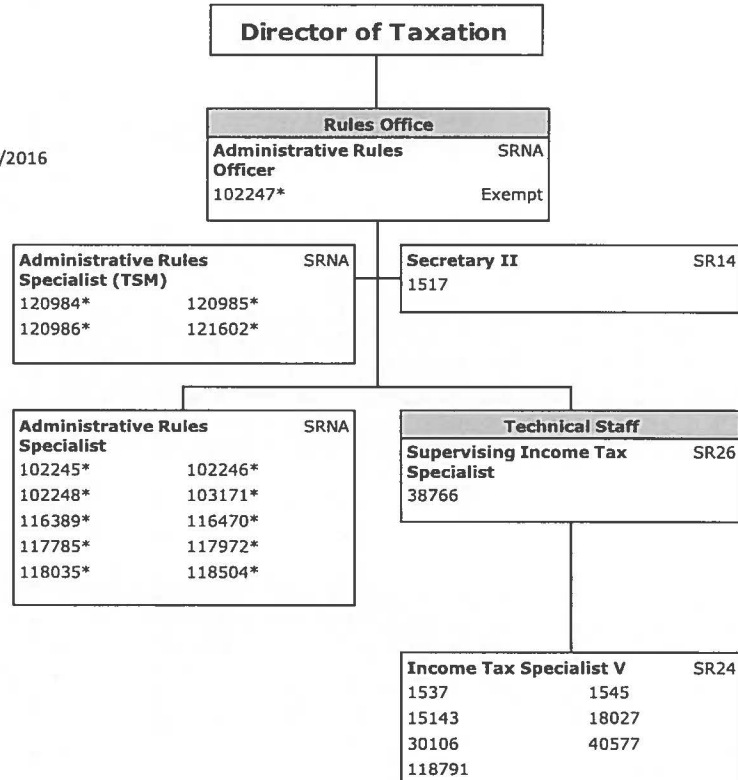
* Temporary Positions; NTE 6/30/2016

Office of the Director
 Staff Offices

Rules Office

ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

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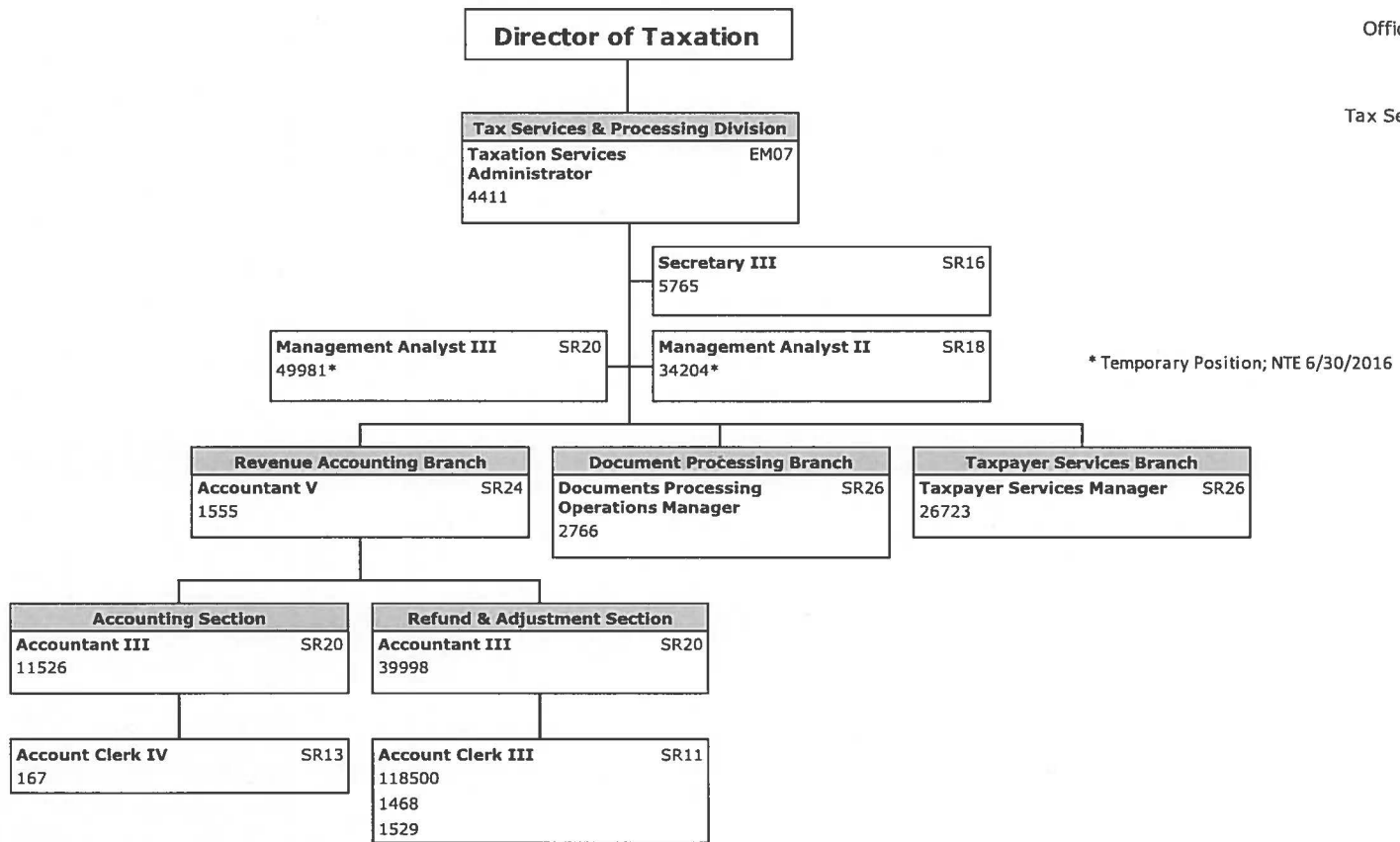


ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
 Effective July 1, 2015

Office of the Director
 Staff Offices

Tax Services & Processing
 Division

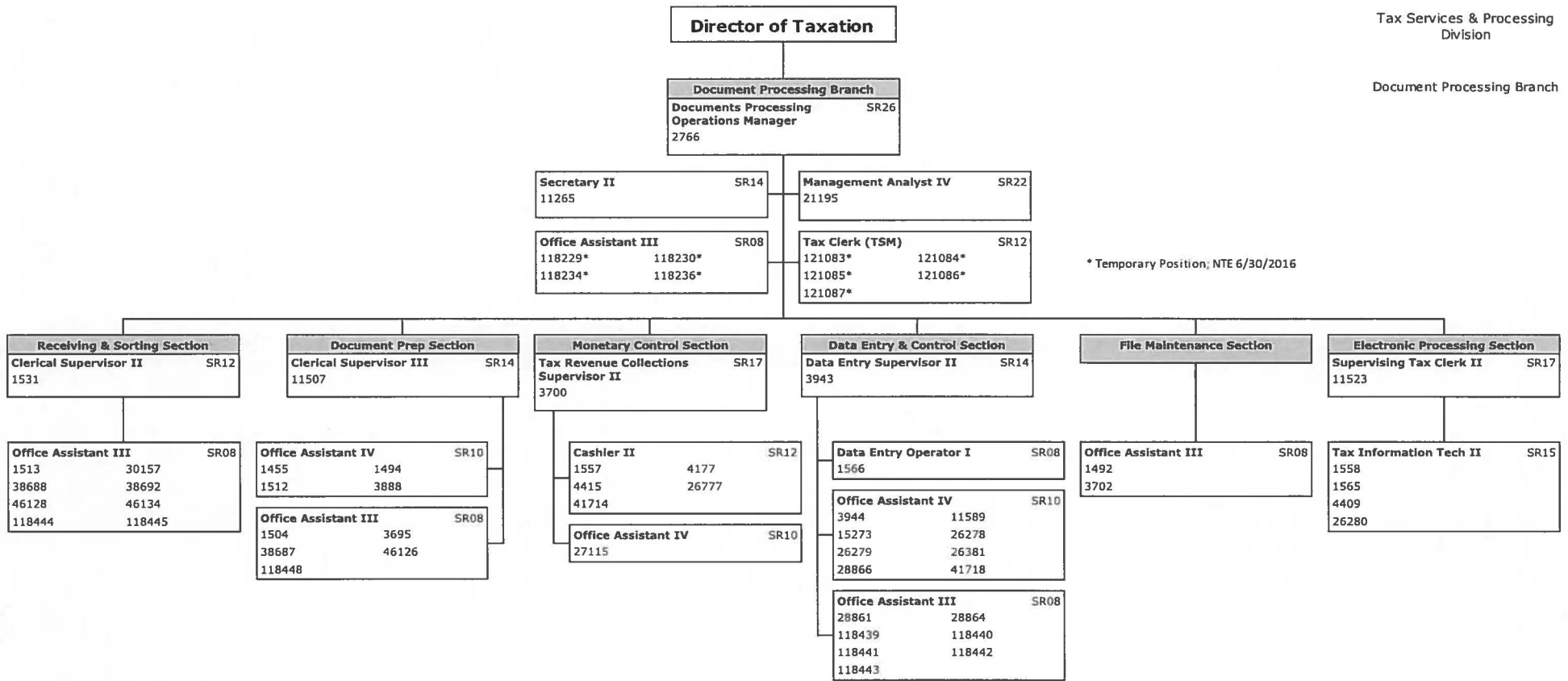


ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
 Effective July 1, 2015

Tax Services & Processing
 Division

Document Processing Branch



ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
 Effective July 1, 2015

Tax Services & Processing
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Taxpayer Services Branch
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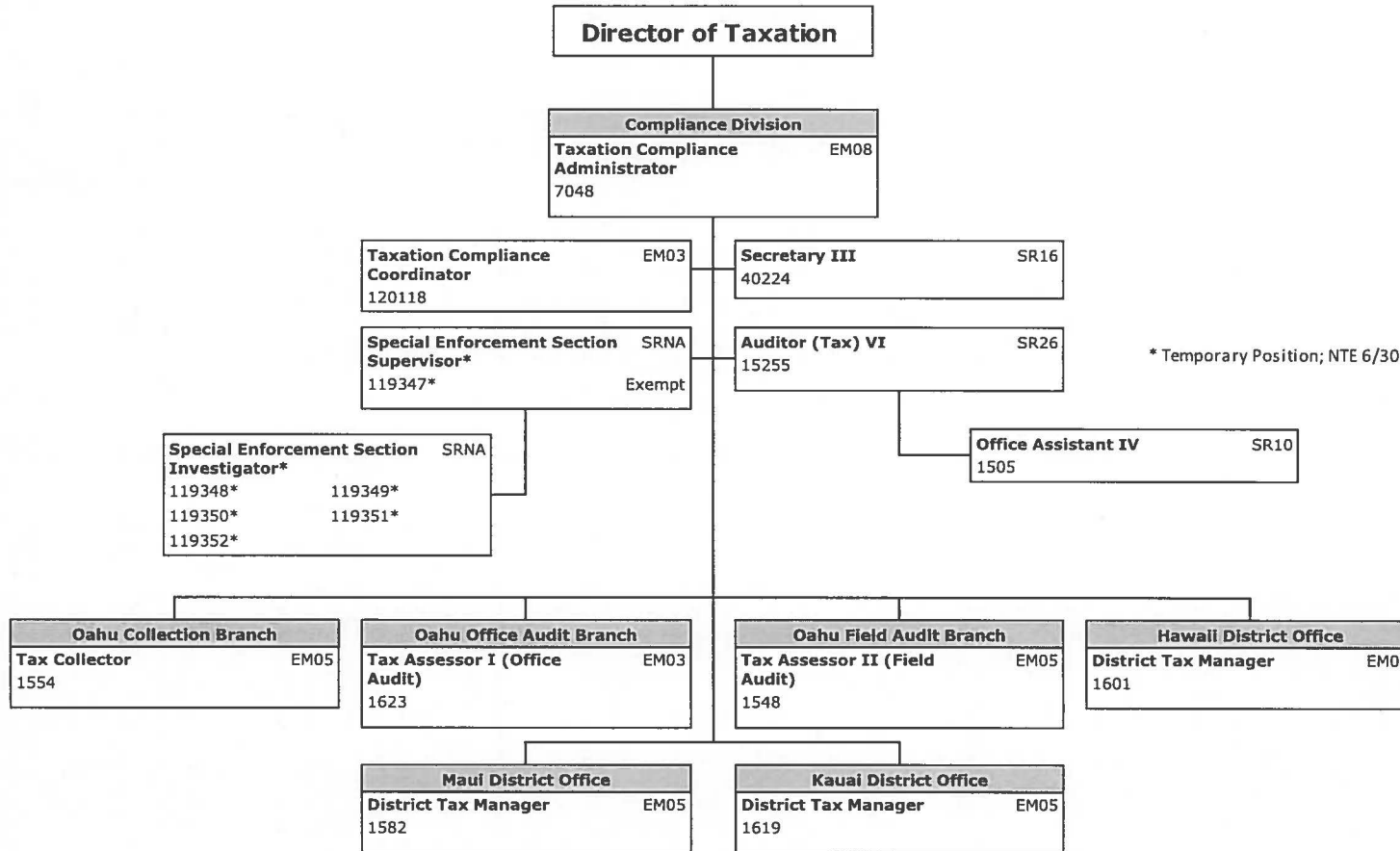
Tax Information Tech II SR15
 69 3691
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ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
 Effective July 1, 2015

Office of the Director
 Staff Offices

Compliance Division

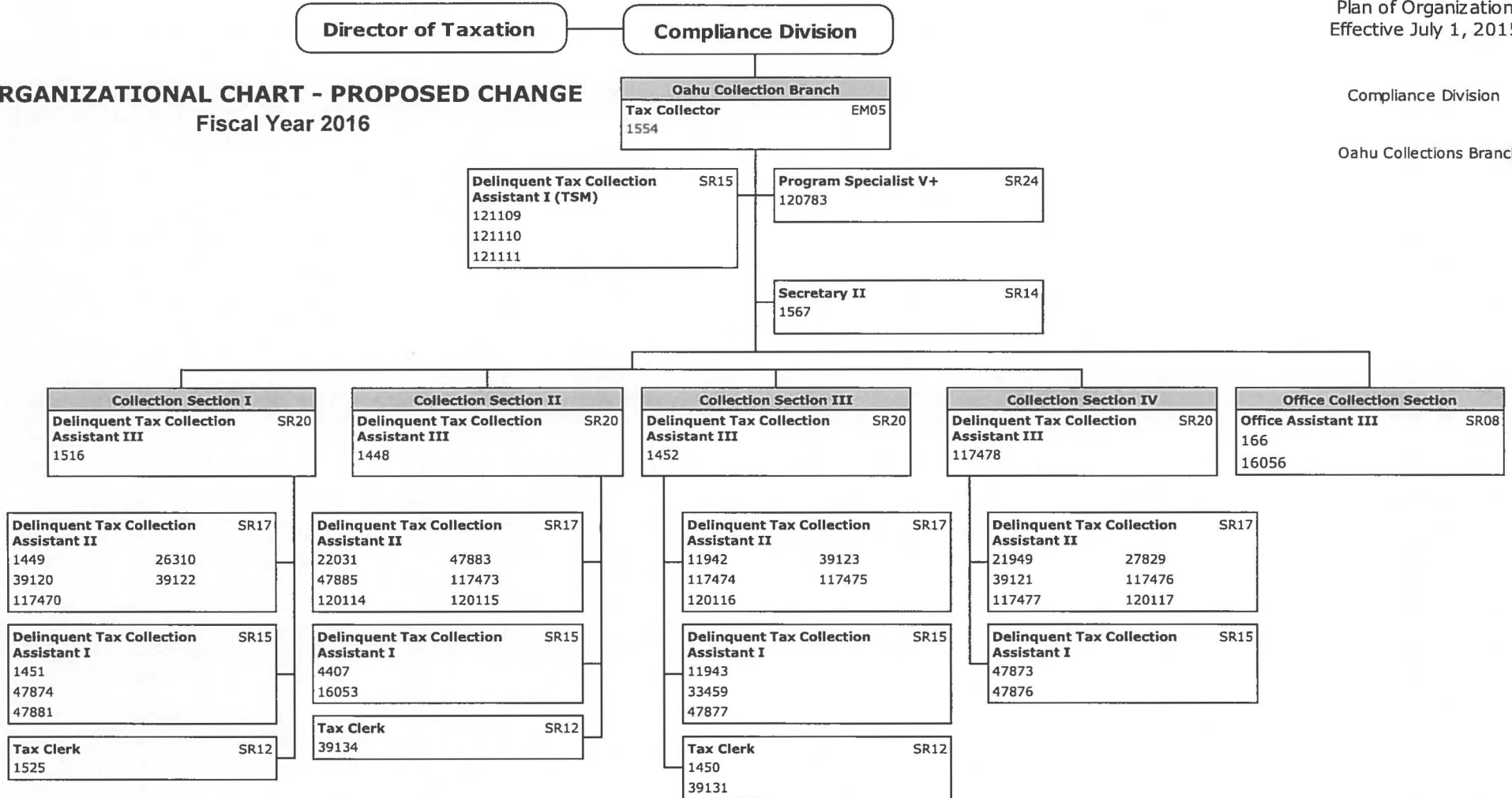


* Temporary Position; NTE 6/30/2016

ORGANIZATIONAL CHART - PROPOSED CHANGE
 Fiscal Year 2016

Compliance Division

Oahu Collections Branch

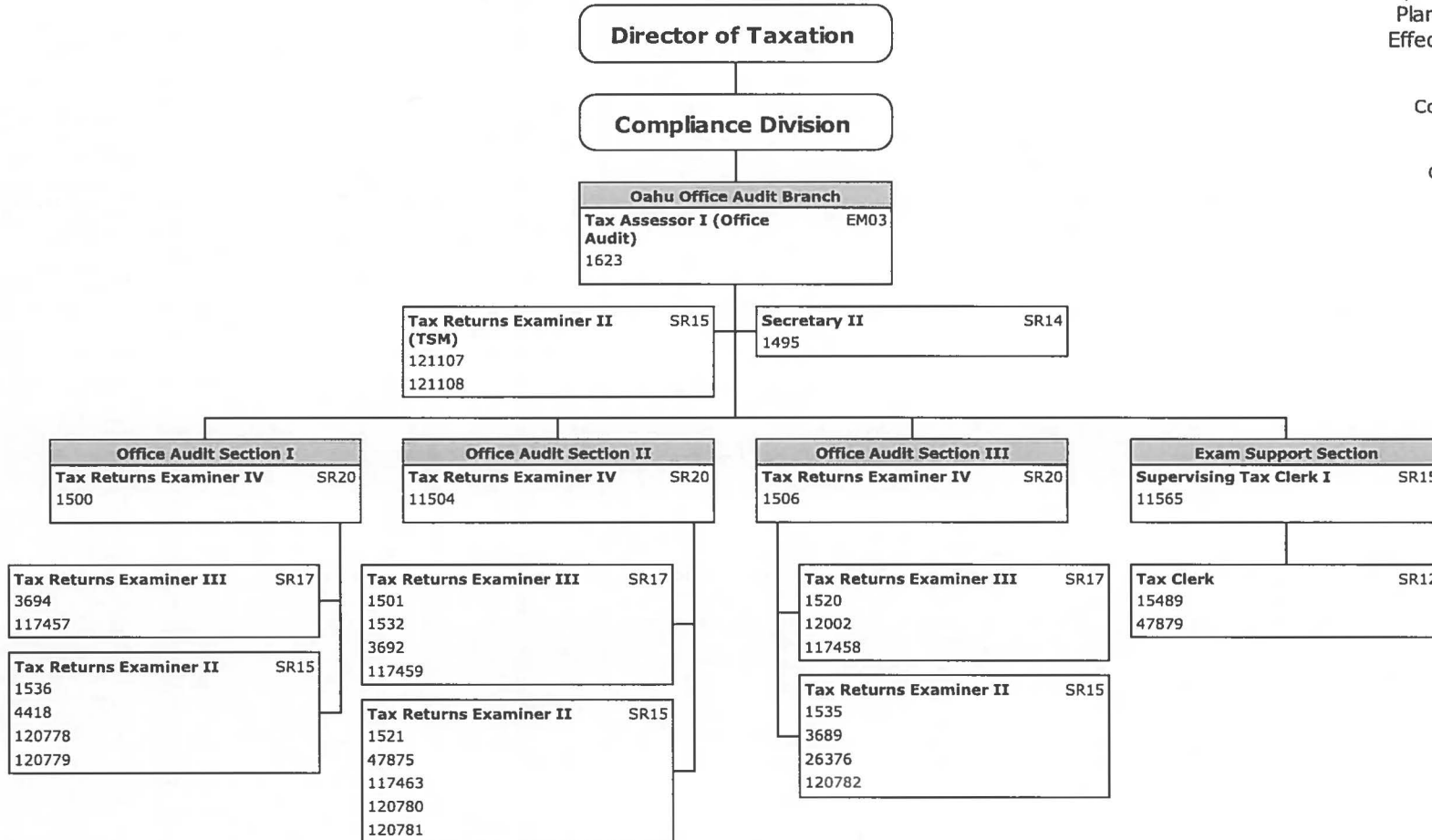


**ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016**

State of Hawaii
Department of Taxation
Plan of Organization
Effective July 1, 2015

Compliance Division

Office Audit Branch

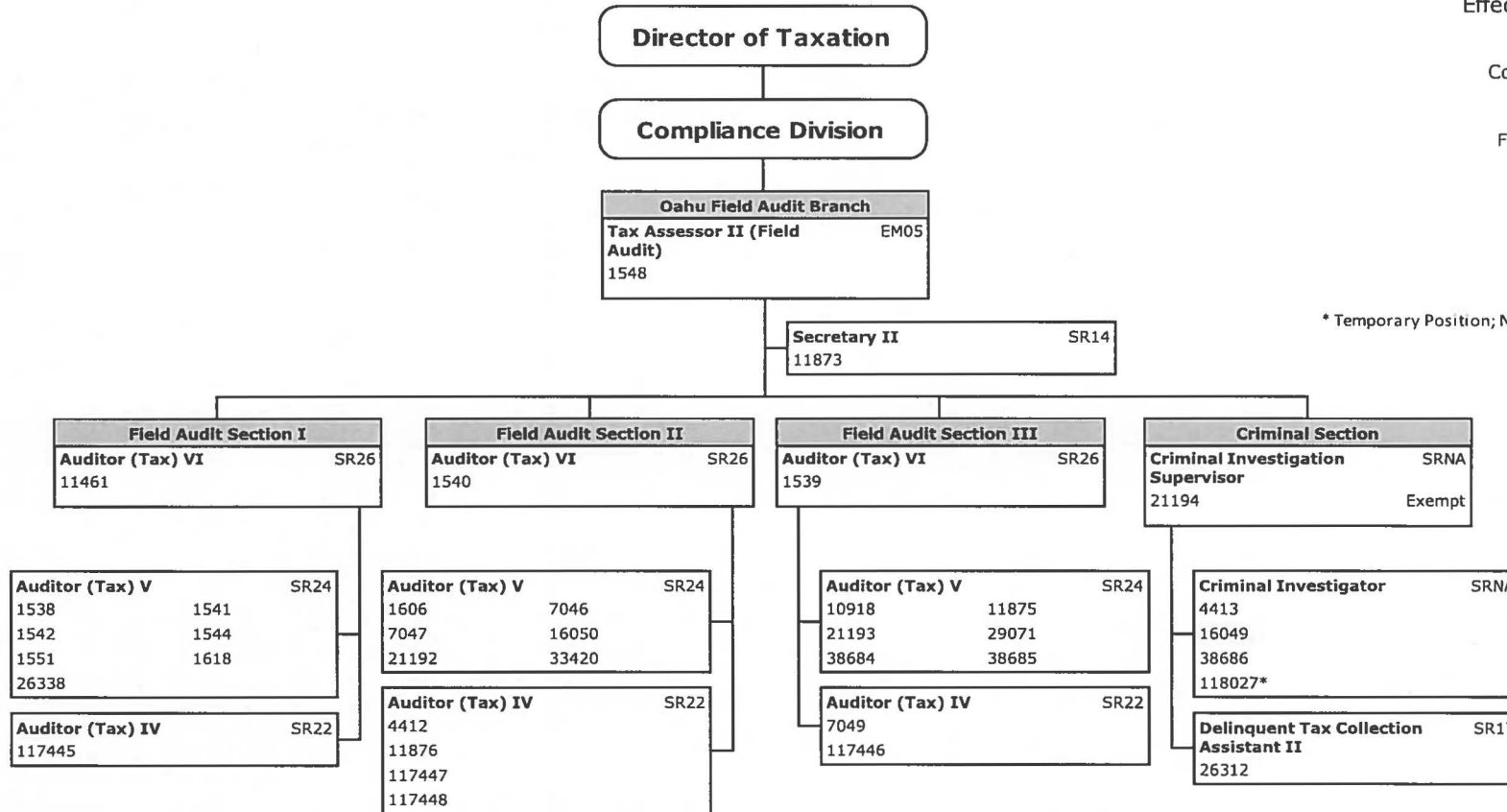


ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
Department of Taxation
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Effective July 1, 2015

Compliance Division

Field Audit Branch



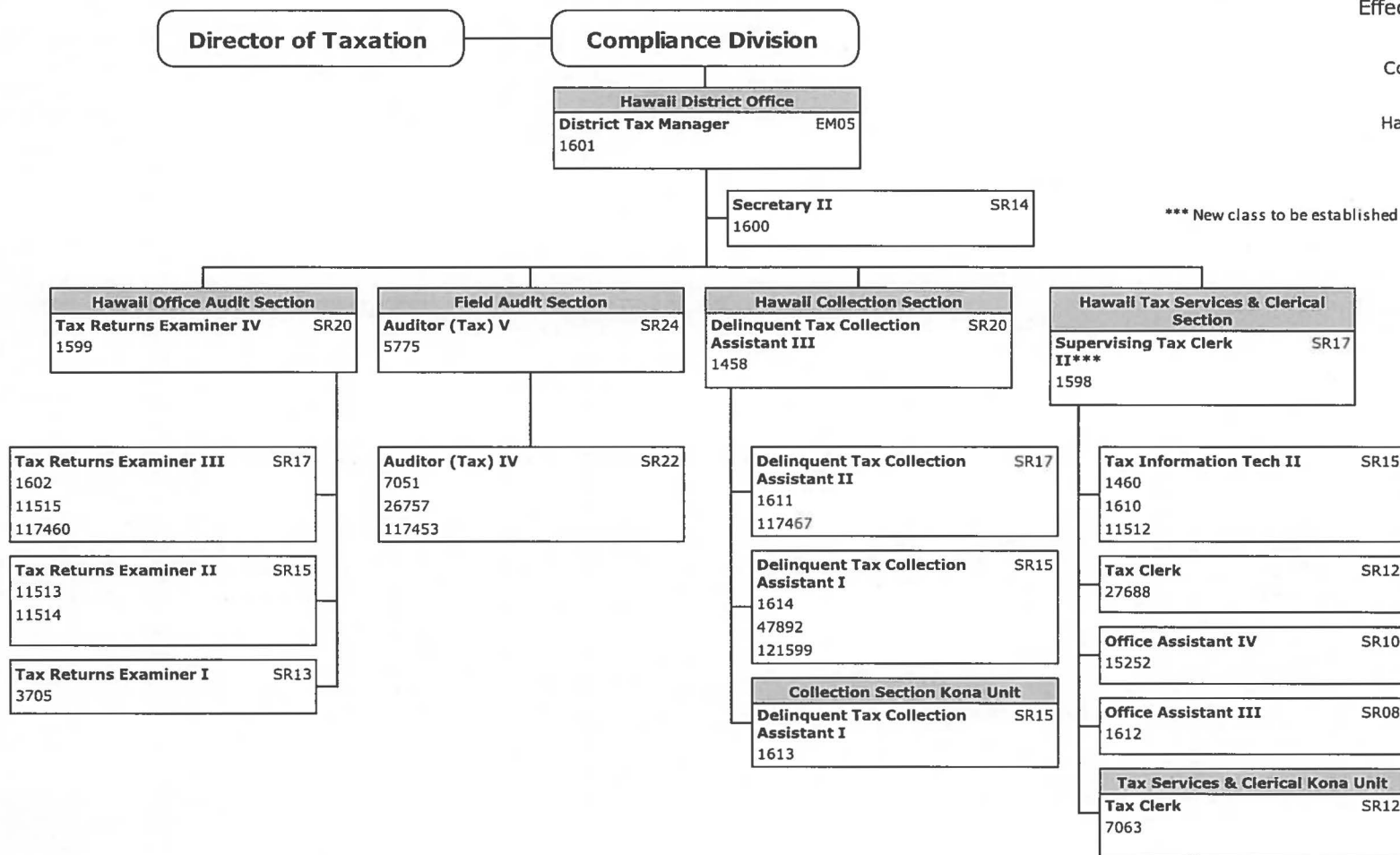
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ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
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Compliance Division

Hawaii District Office

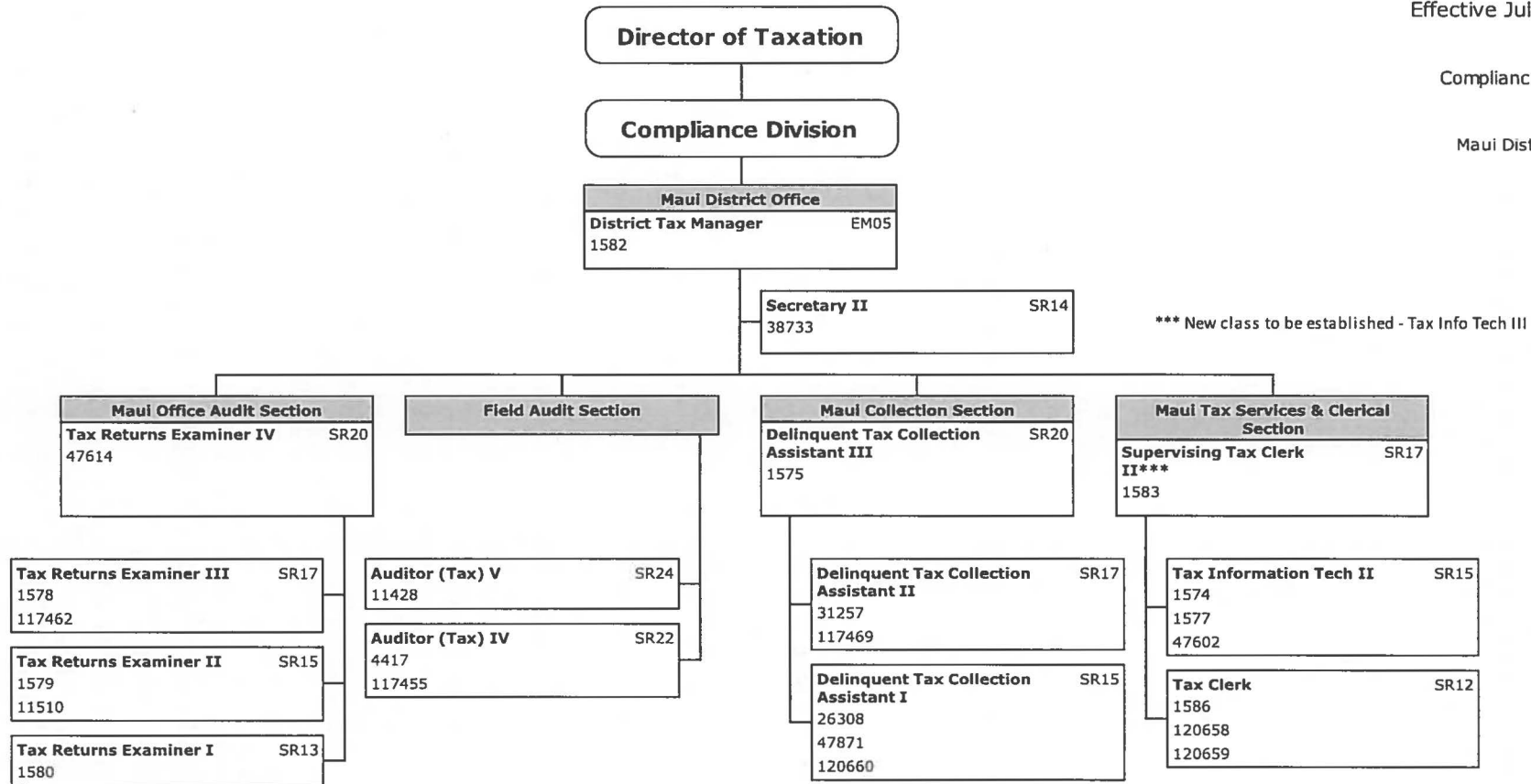
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ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
 Department of Taxation
 Plan of Organization
 Effective July 1, 2015

Compliance Division

Maui District Office



ORGANIZATIONAL CHART - PROPOSED CHANGE
Fiscal Year 2016

State of Hawaii
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Compliance Division

Kauai District Office

