

DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
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December 28, 2020

TO: The Honorable Donovan Dela Cruz, Chair,
and Members of the Senate Committee on Ways and Means

FROM: Isaac W. Choy, Director, Department of Taxation

Informational Briefing for the Department of Taxation
Monday, January 4, 2021, 12:30 – 2:00 p.m.
Hawaii State Capitol, Room 211

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

My name is Isaac Choy and I am the Director of the Department of Taxation (DOTAX). I am accompanied today by our management team:

- Nicki Thompson, Taxpayer Services and Processing Division Manager;
- Kevin Wakayama, Compliance Division Manager;
- Michael Otsuji, Technical Program Manager;
- Joy Kobayashi, Business Analysis Lead;
- Ted Shiraishi, Rules Officer;
- Seth Colby, Tax Research and Planning Officer;
- Karen Takemoto, Fiscal Manager; and
- Jennifer Egami, Human Resources Manager.

Thank you for the opportunity to present the Department of Taxation's Fiscal Biennium 2021-2023 Budget request.

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Overview

The Tax Department's mission is to enforce the tax laws of the State of Hawaii and protect its revenues. We strive for clarity, consistency, and objectivity in applying our tax laws. We work daily with independence and integrity, for the benefit of the people of Hawaii.

During this time of crisis, we have modified our objectives, goals and performance metrics to protect the revenues of the State. Voluntary compliance is always the program of choice for any tax administration. It is the most efficient way to achieve tax compliance and collections.

At the Tax Department, we are driven by performance as measured by numeric goals. (see attached Compliance Smart Goals). In addition to numeric goals, we also judge qualitative attributes such as attitude, professionalism, and continual self-improvement.

We have three main divisions to achieve our goal of protecting the revenues of the State. First is our taxpayer services and data processing division. This is where most of the taxpayers do their business and fulfill their obligation to the State. The second division is our compliance division which consists of our office audit, field audit and collections sections. Taxpayers who choose this route to fulfill their tax obligations do so at a higher cost to the State. The third division is our support division which provides HR, computer, legal, research and accounting services for the Department.

These three divisions perform the tax administration function and collected approximately 8 billion dollars from all tax sources in FY20.

Our budget request reflects our proposal of needed resources. First to our collections section then to our compliance section. The collections section will have to work directly with more taxpayers to assist them in paying their obligations to the State. The collections section will require more personnel to counsel and monitor the influx of delinquent taxpayers, which we anticipate. They will also perform more tasks in perfecting our tax claims.

The compliance division will also need additional resources to encourage voluntary compliance. Taxpayers will have difficult choices to make allocating their limited resources. We will have to

continually remind them of their obligation to the State. Additionally, the economic structure of the world is changing. There are more multi-state companies doing business in Hawaii. We need to arm our compliance division to deal with these complex transactions and ensure that we are being fair to our local businesses. The training and resources needed to achieve these objectives is an immediate need.

Finally, our computer infrastructure, which is now modernized, will take an enormous amount of overhead to maintain. These fixed costs should be put into its own category to insure base funding in the future. (Table 18 & 18A)

To its credit our IT section is committed to completing a major version update (V12), an upgrade which was already paid for, during these turbulent times. The task is scheduled to be completed by August 2021.

The Tax Department fully realizes the economic condition of the State in these pandemic times, but certain legacy infrastructural deficiencies in the Department makes the timing of our request unfortunate. We have an immediate need for middle line managers such as an Administrative Services Officer, ITSO Chief, State Tax Collector, and Compliance Officer. Currently, a lot of great long-time employees have stepped up to fulfill these roles. But, realistically without the permanence in these key positions there will be a deteriorating effect on the execution of short-term and of long-term goals. The long-term sustainability of the Department will also be in jeopardy.

Federal Funds

The Tax Department receives no Federal Funds.

Non-General Funds

We have 9 non-general funds, (2 special funds, 6 trust funds, 1 other fund).

<https://budget.hawaii.gov/wp-content/uploads/2020/12/TAX.pdf>

1. Special Funds

- **Cigarette Tax Stamp Administrative Special Fund – Funds available to sweep \$1,000,000.**
- Tax Administration Special Fund - these funds are proposed to be used to fund our general funded positions in the biennium budget. All balances above two million dollars are swept annually.

2. Trust Funds

- Litigated Claims, Sale of Assets, Tax Reserve Fund, Temporary Deposit – Payroll Overpayment, Taxes Paid Under Protest, and Undistributed Tax Collections Account are trust funds. If these funds are swept, the beneficiaries will have to be made whole if there is a claim. The only trust fund with a material balance is the Litigated

Claims fund (\$4.6 million). If we lose the litigation, we need to pay the party that prevails. The remaining trust funds have non-material balances.

3. Other Funds

- Unemployment Tax Clearance Accounts - These monies belong to Unemployment Division (Labor).

Budget Request

The Budget Priorities and Request reflect these priorities:

1. Funding and filling of key managerial and supervisory positions.
2. Funding and filling of vacancies in the Collections section and Office Audit section. (Table 11A)
3. Maintenance of Tax Modernization System. (TSM Table 18 & 18A)
4. Funding and filling of vacancies in other sections in the Department. (Table 11A)
5. Returning to traditional funding schemes for positions moved to special funds. (Tables 5 & 6)

The Tax Department had a 17.7 percent vacancy rate just prior to the pandemic. The hiring freeze and position cuts because of the pandemic made the Department's service levels and effectiveness very difficult to maintain. The elimination of positions by the executive biennium budget will further exacerbate the situation. Our priorities for filling the vacancies are shown on Table 11A.

Budget Priorities 2-4 reflect the areas that have long been neglected. As outlined in the compliance goals and the Tax Department annual report, filling each of these positions will have a positive effect on the amount of revenue that is generated. The request of additional tax collectors reflects the need for more personal counseling that delinquent taxpayers will require in these unusual times. The additional funding for the office audit section serves two purposes. First it increases servicing to small tax claims which will be increased by the pandemic and second, it will provide sustainability within the compliance division by training personnel for other positions in the tax compliance regime.

Finally, the current statewide conditions are a situation that the Tax Department is very aware of. We have operational plans to scale our services to the amount of resources provided to us. We are also mindful that these conditions are temporary. We cannot allow the deterioration of the Department to escalate to a point where the recovery will be longer than the crisis. We plan to balance our approach of current needs and future sustainability of the Department, so that we can get back to normal operations as soon as possible.

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September 1, 2020

TO: Isaac W. Choy, Director
Department of Taxation

FR: Kevin Wakayama 
Taxation Compliance Administrator

RE: Compliance SMART Goals Summary For FYE 2021

Please find an outline for performance metrics which have been prepared for all DOTAX compliance offices. These goals have been agreed to by all compliance managers.

TPS SMART Goals July 2020 – June 2021

- No more than 3 Orphan batches in the IBML report a week
- No open cashiered payments longer than 3 business days
- Reject work items should be closed/completed within 10 working days
- No more than 2 voided/cancelled cashiering interactions a week
- All taxpayer correspondence (email, mail, fax, HTO) should be responded to within 5 working days
- No less than 250 work items/cases closed (Miscellaneous Mail, work-listed return/payments, web messages, etc.) a month for TIT's, no less than 200 for Tax Clerks. Does not include Call Center Inquiry Cases.
- All assigned tasks in My Work should be completed within 5 working days
- Maintain your work listed returns inventory to less than 30 days since Data Capture date

Collection SMART Goals July 2020 – June 2021

DTCA I (Junior)

- At least 400 notes per month (Effective once Notes Report completed)
- At least 75 tasks closed per month
- At least 5 liens per month
- At least 125 levies per month
- 80% phone answer rate (not on IVR)
- Number of cases closed of at least 90 per month
- Collect at least \$2M annually from collection cases

DTCA II (Senior)

- At least 400 notes per month (Effective once Notes Report completed)
- At least 75 tasks closed per month
- At least 17 liens per month
- At least 67 levies per month
- 80% phone answer rate (not on IVR)
- Number of cases closed of at least 21 per month
- Collect at least \$5M annually from collection cases

OA SMART Goals July 2020 – June 2021

- Form N-288B applications – completed within 10 days of transaction closing date
- Monthly stats – submit to Supervisor by 5th of the month, or next working day. In addition, reconcile total hours for Auditor Time Sheet for the previous month (My Work > My Time)
- Letter to Taxpayer re: refund review – when needed, submit draft information request letter to Supervisor within 15 working days of case assignment. Complete refund review within 90 days of assignment.
- A minimum of 25 completed cases per month to include audits, CP2000s, and refund reviews
- Maintain statute of limitations on all audit cases (Report: Audit with Expiring Statutes). For expiring SOL years requiring assessment – submit draft assessment to Supervisor 1 month prior to last possible proposed assessment date
- Waiver request – complete analysis and summary write-up for Supervisor within 10 working days of receipt date
- Audit reconsideration, including returns filed after assessment proposed/final – complete analysis and summary writeup for Supervisor within 1 month of receipt date

FA SMART Goals July 2020 – June 2021

- Complete assigned audit cases according to the Compliance Division's audit time budget
- Close at least 2 audit cases per month or 24 per year
- Provide draft initial audit letter with organized case file to supervisor or discuss case with supervisor, within 15 workdays after case is assigned. Keep standard audit case log with current status/updates.
- Respond to taxpayer's audit correspondences and submissions within 10 workdays
- Conduct audits according to the limited scope criteria

RE: Compliance SMART Goals Summary For FYE 2021

- Maintain statute of limitations on all audit cases (Report: Audit with Expiring Statutes)
- Turn in monthly report to supervisor by noon of the first workday following the close of the month. In addition, reconcile total hours for Auditor Time Sheet for the previous month (My Work > My Time)

SES Supervisor SMART Goals July 2020 – June 2021

- Assure SES Achieves \$Tax revenue collected of \$11.25 M or greater
- Assure SES closes 350 cases or more
- Assure SES books \$35 M or more of tax liability due

SES Investigator SMART Goals July 2020 – June 2021

- Achieve \$Tax revenue collected of \$1.3 M or greater
- Close 50 cases or more
- Book \$4.0 M or more of tax liability due
- Close cases within 1 year of assignment
- Refer at least 1 case per month for Assessment
- Briefs Supervisor at least once a month to report on progress. No Surprises.

Chief Special Agent/Criminal Investigation Section FA SMART Goals July 2020 – June 2021

- Complete at least 2 complex and 5 small case Criminal Prosecution Reports for each fiscal year.
- Complete report of investigation (ROI) within 1 week of the initial interview.
- Set up Witness interviews within 1 week after they have been identified.
- Upload documentations in the TSM criminal module within 1 week in TSM, whether it is ROI's, prosecution reports or sentencing reports.
- Correctly mirandize or interview a suspect or witness. Be able to know if Miranda is required, understand body language and ask simple questions.
- Maintain statute of limitations on all cases.
- Prepare well-written and sound subpoena/search warrant to third parties for the collection of evidence in an approved criminal investigation within 1 week.

Special Agent/Criminal Investigation Section FA SMART Goals July 2020 – June 2021

- Complete at least 4 complex and 10 small case Criminal Prosecution Reports for each fiscal year.
- Complete report of investigation (ROI) within 1 week of the initial interview.

- Set up Witness interviews within 1 week after they have been identified.
- Upload documentations in the TSM criminal module within 1 week in TSM, whether it is ROI's, prosecution reports or sentencing reports.
- Correctly mirandize or interview a suspect or witness. Be able to know if Miranda is required, understand body language and ask simple questions.
- Maintain statute of limitations on all cases.
- Prepare well-written and sound subpoena/search warrant to third parties for the collection of evidence in an approved criminal investigation within 1 week.

Fraud Analyst/Criminal Collector-Criminal Investigation Section FA SMART Goals July 2020 – June 2021

- At least 6 #'s per week [288 per FY] of Referrals to Audit.
- At least 8 #'s per week [384 per FY] of Additional Information Review - Created.
- At least 20 #'s per week [960 per FY] of Additional Information Review – Closed.
- At least 15 #'s per week [720 per FY] of Misc. Mail Review – Completed.
- At least 175 #'s per week [8,400 per FY] of Released Returns from Fraud Manager – Completed.
- At least 8 #'s per week [384 per FY] of Fraudulent Returns Stopped.
- Process criminal payments to the proper account, period and year of restitution within 5 working days.
- Prepare Proof of Compliance (POC) for the Probation Officers at least 2 weeks before court date.

Department of Taxation
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept- Wide Priority</u>	<u>Statutory Reference</u>
Compliance					
	To promote and maintain a tax system based on self-assessment and voluntary compliance by taxpayers through the consistent and fair application of all State tax laws administered by the Department. To reduce the amount of outstanding taxes owed to the State.		TAX 100	2	
		Field Audit			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 235-20.5 (specifically)
Tax Services and Processing					
	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 taxpayer compliance through timely delivery of information, forms, and responses to questions and inquiries.		TAX 105	1	
		Document Processing			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)
		Taxpayer Services			Title 14, Chapter 231, 231-3, HRS (generally)
Supporting Services-Revenue Collections					

Department of Taxation
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept- Wide Priority</u>	<u>Statutory Reference</u>
	To enhance the Department's effectiveness and efficiency in implementing tax programs for formulating policies, allocating resources and providing direction to operations; and to improve the State's policy and decision-making process by providing timely and accurate tax data and interpretive information. This program also provides all of the administrative and technology support for the Department.		TAX 107	3	
		Administrative Services			Title 14, Chapter 231, 231-3, HRS (generally)
		Rules			Title 14, Chapter 231, 231-3, HRS (generally); 231-4.5, 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, HRS (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)
		Boards of Review			Title 14, Chapter 232, HRS (generally)

Department of Taxation
Department-Wide Totals

Table 2

Fiscal Year 2021				
Budget Acts Appropriation	Restrictions	Emergency Appopriations	Total FY21	MOF
29,884,751	(1,941,364)		27,943,387	A
3,545,136			3,545,136	B
33,429,887	(1,941,364)	0	31,488,523	Total
Fiscal Year 2022				
Budget Acts Appropriation	Reductions	Additions	Total FY22	MOF
29,884,751	(8,271,582)	4,639,277	26,252,446	A
3,545,136		2,016,285	5,561,421	B
33,429,887	(8,271,582)	6,655,562	31,813,867	Total
Fiscal Year 2023				
Budget Acts Appropriation	Reductions	Additions	Total FY23	MOF
29,884,751	(8,468,268)	4,639,277	26,055,760	A
3,545,136		2,016,285	5,561,421	B
33,429,887	(8,468,268)	6,655,562	31,617,181	Total

Department of Taxation
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY21)			Governor's Submittal (FY22)				Governor's Submittal (FY23)				Notes
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$	
TAX100	Compliance	A	192	5	9,606,256	147	1	9,641,743	0.0037	147	1	9,445,057	-0.0168	1.
TAX105	Tax Services & Processing	A	128	100	5,935,935	118	4	5,934,547	-0.0002	118	4	5,934,547	-0.0002	
TAX107	Supporting Services-Rev Collection	A	81	12	14,342,560	65	0	10,676,156	-0.2556	65	0	10,676,156	-0.2556	
TAX107	Supporting Services-Rev Collection	B	0	13	3,545,136	5	21	5,561,421	0.5687	5	21	5,561,421	0.5687	
	Total	A	401	117	29,884,751	330	5	26,252,446	-0.2522	330	5	26,055,760	-0.2726	
	Total	B	0	13	3,545,136	5	21	5,561,421	0.5687	5	21	5,561,421	0.5687	
	Total Department		401	130	33,429,887	335	26	31,813,867	0.3166	335	26	31,617,181	0.2961	

Footnote:

1. Reorganization of Kauai office to start January 1, 2022

Department of Taxation
Budget Decisions

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision					
				FY22			FY23			FY22			FY23			FY22			FY23		
				Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TAX100	CH	Funding for Collective Bargaining costs	A								111,281			111,281			111,281			111,281	
TAX100	CH	Reduce unfunded positions	A						(2)	(1)		(2)	(1)		(2)	(1)		(2)	(1)		
TAX100	CK	Funding for Collective Bargaining costs	A								53,298			53,298			53,298			53,298	
TAX100	CK	Reduce unfunded positions	A						(6)	(1)		(6)	(1)		(6)	(1)		(6)	(1)		
TAX100	CK	Reorganization of the Kauai District Office	A						(8)		(196,686)	(8)		(396,372)	(8)		(196,686)	(8)		(396,372)	
TAX100	CM	Funding for Collective Bargaining costs	A								102,765			102,765			102,765			102,765	
TAX100	CM	Reduce unfunded positions	A						(2)	(1)		(2)	(1)		(2)	(1)		(2)	(1)		
TAX100	CO	Funding for Collective Bargaining costs	A								129,877			129,877			129,877			129,877	
TAX100	CO	Reduce unfunded positions	A						(6)			(6)			(6)			(6)			
TAX100	CO	Reduction of vacant position	A						(1)		(32,976)	(1)		(32,976)	(1)		(32,976)	(1)		(32,976)	
TAX100	CO	Reduction of Other Current Expenses	A								(255,112)			(255,112)			(255,112)			(255,112)	
TAX100	CP	Funding for Collective Bargaining costs	A								154,958			154,958			154,958			154,958	
TAX100	CP	Reduction of vacant position	A						(1)		(81,372)	(1)		(81,372)	(1)		(81,372)	(1)		(81,372)	
TAX100	CP	Reduce unfunded positions	A						(5)	(1)		(5)	(1)		(5)	(1)		(5)	(1)		
TAX100	CP	Convert General Fund positions to Special Funds	A						(2)		(200,400)	(2)		(200,400)	(2)		(200,400)	(2)		(200,400)	
TAX100	EO	Funding for Collective Bargaining costs	A								168,122			168,122			168,122			168,122	
TAX100	EO	Funding for Tax Collector position	A			159,708		159,708			0			0			0			0	
TAX100	EO	Reduce unfunded positions	A						(10)			(10)			(10)			(10)			
TAX105	BA	To correct legislative errors in a previous budget act (ACT53).	A	2	(2)	0	2	(2)	0	2		2		2		2		2		2	
TAX105	BC	To correct legislative errors in a previous budget act (ACT53).	A	4	(4)	0	4	(4)	0	4		4		4		4		4		4	
TAX105	BA	Reduce unfunded positions	A						(10)	(75)		(10)	(75)		(10)	(75)		(10)	(75)		
TAX105	BA	Funding for Collective Bargaining costs	A								189,288			189,288			189,288			189,288	
TAX105	BA	Reduction of vacant position	A						(1)	(1)	(63,480)	(1)	(1)	(63,480)	(1)	(1)	(63,480)	(1)	(1)	(63,480)	
TAX105	BA	Reduction of Other Current Expenses	A								(200,000)			(200,000)			(200,000)			(200,000)	
TAX105	BB	Funding for Collective Bargaining costs	A								29,419			29,419			29,419			29,419	
TAX105	BB	Reduce unfunded positions	A						(1)			(1)			(1)			(1)			
TAX105	BC	Funding for Collective Bargaining costs	A								224,873			224,873			224,873			224,873	
TAX105	BC	Reduce unfunded positions	A						(1)	(20)		(1)	(20)		(1)	(20)		(1)	(20)		
TAX107	AA	TSM maintenance and support	A			3,033,832		3,033,832			3,033,832			3,033,832			3,033,832			3,033,832	
TAX107	AA	Funding for Administrative Service Officer I Position	A			125,000		125,000			0			0			0			0	
TAX107	AC	Funding for Information Technology Band D Positon	A			159,708		159,708			0			0			0			0	
TAX107	AA	Funding for Tax Review Commission	A			250,000		250,000			0			0			0			0	
TAX107	AA	Funding for Boards of Review positions	A	3		350,000	3	350,000	0		0	0		0	0		0	0		0	
TAX107	AA	Funding for Collective Bargaining costs	A								307,500			307,500			307,500			307,500	
TAX107	AA	Reduce FY21 non-recurring expense	A								(4,800,000)			(4,800,000)			(4,800,000)			(4,800,000)	
TAX107	AA	Reduce funding and FTE	A						(1)	(1)	(129,796)	(1)	(1)	(129,796)	(1)	(1)	(129,796)	(1)	(1)	(129,796)	
TAX107	AA	Reduce unfunded positions	A						(6)	(1)		(6)	(1)		(6)	(1)		(6)	(1)		
TAX107	AA	Reduction of Other Current Expenses	A								(1,148,000)			(1,148,000)			(1,148,000)			(1,148,000)	
TAX107	AC	Funding for Collective Bargaining costs	A								93,648			93,648			93,648			93,648	
TAX107	AC	Reduce unfunded positions	A						(10)	(2)		(10)	(2)		(10)	(2)		(10)	(2)		
TAX107	AC	Reduction of vacant position	A						(1)		(43,428)	(1)		(43,428)	(1)		(43,428)	(1)		(43,428)	
TAX107	AD	Funding for Collective Bargaining costs	A								40,416			40,416			40,416			40,416	
TAX107	AA	Convert General Fund positions to Special Funds	A						(3)	(8)	(1,120,332)	(3)	(8)	(1,120,332)	(3)	(8)	(1,120,332)	(3)	(8)	(1,120,332)	

Department of Taxation
Budget Decisions

			Initial Department Requests						Budget and Finance Recommendations						Governor's Decision						
			FY22			FY23			FY22			FY23			FY22			FY23			
TAX107	AA	Convert General Fund positions to Special Funds	B							5	8	1,994,305	5	8	1,994,305	5	8	1,994,305	5	8	1,994,305
TAX107	AA	Funding for Collective Bargaining costs	B									21,980			21,980			21,980			21,980
		Total	A	9	(6)	4,078,248	9	(6)	4,078,248	(71)	(112)	(3,632,305)	(71)	(112)	(3,831,991)	(71)	(112)	(3,632,305)	(71)	(112)	(3,831,991)
		Total	B	0	0	0	0	0	0	5	8	2,016,285	5	8	2,016,285	5	8	2,016,285	5	8	2,016,285
		Department Totals		9	(6)	4,078,248	9	(6)	4,078,248	(66)	(104)	(1,616,020)	(66)	(104)	(1,815,706)	(66)	(104)	(1,616,020)	(66)	(104)	(1,815,706)

CHECK:	table 5 + 6		table 5 + 6		Table 2	
	perm	temp	perm	temp	perm	temp
A	(71)	(112)	(71)	(112)	(8,271,582)	(8,468,268)
B	5	8	5	8	6,655,562	6,655,562
	(66)	(104)	(66)	(104)	(1,616,020)	(1,812,706)

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX107	AA	FY21 Non-recurring item for TSM professional services	No impact. Amount of \$4,800,000 was a one time charge for post installation training and modifications.	A			(4,800,000)			(4,800,000)	N
TAX107	AA	To reduce funding and FTE for two Administrative Rules Specialists.	No impact. This transaction was the difference between two funded positions and the cost of the Administrative Services Officer.	A	(1)	(1)	(129,796)	(1)	(1)	(129,796)	N
TAX100	CH	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer.	A	(2)	(1)		(2)	(1)		
TAX100	CK	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	Medium impact. The reorganization of the Kauai District Office to a Kauai Tax Office includes the reduction of these seven vacant positions. It also includes a reduction of eight compliance positions. The four taxpayer services positions will remain. (see related item towards the bottom of list)	A	(6)	(1)		(6)	(1)		
TAX100	CM	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer.	A	(2)	(1)		(2)	(1)		
TAX100	CO	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer.	A	(6)			(6)			
TAX100	CP	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer.	A	(5)	(1)		(5)	(1)		
TAX100	EO	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer.	A	(10)			(10)			

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX105	BA	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for voluntary compliance programs. This would lead to a reduction of voluntary compliance by the taxpayer. The 75 temporary positions are seasonal work.	A	(10)	(75)		(10)	(75)		Y
TAX105	BB	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. The FTE for this position was inadvertently reduced in this budget request. The position is filled. The position was vacant with "return rights when it was reported in May 2020. The staff has since returned to the position.	A	(1)			(1)			
TAX105	BC	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for voluntary compliance programs. This would lead to a reduction of voluntary compliance by the taxpayer. The 20 temporary positions are seasonal work.	A	(1)	(20)		(1)	(20)		
TAX107	AA	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for the Administrative Services Office and the Rules Office. This would lead to a reduction of support and services provided to enforcement and voluntary compliance programs.	A	(6)	(1)		(6)	(1)		
TAX107	AC	To reduce the FTEs per Governor's Submittal. These positions were left unfunded in Act 9, SLH 2020.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for the Information Technology Office. This would lead to a reduction of IT support and development of the Tax Management System. This would require an increase for vendor personnel support.	A	(10)	(2)		(10)	(2)		
TAX100	CO	Reduction of vacant position, per Governor's submittal.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer. (OA)	A	(1)		(32,976)	(1)		(32,976)	Y

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX100	CO	Reduction of Other Current Expenses, per Governor's submittal.	Low impact. In FY 20, TAX100CO was budgeted at \$958,234 and \$693,000 was expensed. In FY 21, \$958,234 is budgeted and \$703,000 is estimated to be expensed. This is a reduction of \$224,112 for an inter-agency fee for legal services provided by the Attorney General's office: \$11,000 for freight; \$5,000 for postage; and \$15,000 for miscellaneous expense. Therefore, a budget reduction totaling \$255,112 is posted.	A			(255,112)			(255,112)	Y
TAX100	CP	Reduction of a vacant position, per Governor's submittal.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for enforcement programs. This would lead to a reduction of voluntary compliance by the taxpayer. (FA)	A	(1)		(81,372)	(1)		(81,372)	
TAX100	BA	Reduction of vacant positions, per Governor's submittal.	High impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for voluntary compliance programs. This would lead to a reduction of voluntary compliance by the taxpayer. (TSP)	A	(1)	(1)	(63,480)	(1)	(1)	(63,480)	Y
TAX105	BA	Reduction of Other Current Expenses, per Governor's submittal.	Low impact. In FY20, \$381,800 was budgeted and \$140,000 was expensed. In FY 21, \$381,800 is appropriated and an estimate of \$180,000 to be expensed. This is a reduction of \$40,000 for Office Supplies; \$12,000 for Telephone; \$20,000) for Repairs & Maintenance; \$100,000 for Services on fee basis; \$28,000 for Misc Current Expense. Therefore, a budget reduction totaling \$200,000 is posted.	A			(200,000)			(200,000)	Y
TAX107	AA	Reduction of Other Current Expenses, per Governor's submittal.	Hight impact. In FY20, \$7,617,404 was budgeted and \$7,155,000 was expensed. In FY 21, \$8,777,404 is budgeted and an estimate of \$8,100,000 to be expensed. This is a reduction of \$900,000 for TSM recurring budget; \$48,000 for operating supplies; and \$200,000 for office supplies. Therefore, a budget reduction totaling \$1,148,000 is posted.	A			(1,148,000)			(1,148,000)	

Department of Taxation
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX107	AC	Reduction of a vacant position position. per Governor's submittal	Medium impact. Current resources only allows the Department to maintain a minimum level of service. The loss of the FTE would require re-establishment of positions needed for the Information Technology Office. This would lead to a reduction of IT support and development of the Tax Management System.	A	(1)		(43,428)	(1)		(43,428)	Y
TAX107	CK	Reorganization of the Kauai District Office	Medium impact. The reorganization of the Kauai District Office to a Kauai Tax Office will require the reduction of 8 Compliance positions. The Taxpayer Services section will remain. The four Taxpayer Services positions will provide assistance, information, and services on all taxes administered by the Department to the Kauai taxpayers who walk-in, call-in or correspond. The compliance functions will be handled by the Oahu District Office.	A	(8)		(196,686)	(8)		(393,372)	N
TAX100	CP	Convert General Fund positions to Special Funds	Low impact. This is a temporary conversion of General Fund positions to the Tax Administration Special Fund for funding and budgeting purposes. The Criminal Investigators will assist the special enforcement section with enforcement of tax compliance. Requires Statute changes. HRS 235-20.5	A	(2)		(200,400)	(2)		(200,400)	N
TAX107	AA	Convert General Fund positions to Special Funds	Low impact. This is a temporary conversion of General Fund positions to the Tax Administration Special Fund for funding and budgeting purposes. The Administrative Rules office will assist special enforcement section with enforcement of tax compliance, taxpayer education, rulings and opinions. Requires Statute changes. HRS 235-20.5	A	(3)	(8)	(1,120,332)	(3)	(8)	(1,120,332)	N
		Total		A	(77)	(112)	(8,271,582)	(77)	(112)	(8,468,268)	

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	FY22			FY23		
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TAX107	AA	AR	2	3	TSM maintenance and support. In Governor's submittal. GenTax post maintenance and support \$1,151,832 Professional services for GenTax 4 FTE \$1,672,000 Professional services for Captiva, IBML 1FTE \$210,000	The Tax System Modernization (TSM) project annual software/hardware maintenance support and cloud hosted services are included in the contract through FY25, depending on availability of funding. Cloud hosted services was added to the contract in FY20. The GenTax system, and its supporting subsystems such as Captiva, Deposit 21, and IBML are critical to the operation of the State of Hawaii Tax Department (DOTAX). DOTAX has continued to improve the system with the goal to digitize the bulk of the taxpayer experience. The operation and maintenance of these systems require vendor personnel, and maintenance contracts.	A			3,033,832			3,033,832
TAX105	BA	NR	2	1	To correct legislative errors in a previous budget act (ACT 53). In Governor's submittal.	Request to add permanent positions to correct the reduction of permanent positions made in ACT 53 in error instead of the temporary positions.	A	2				2	
TAX105	BC	NR	2	1	To correct legislative errors in a previous budget act (ACT 53). In Governor's submittal.	Request to add permanent positions to correct the reduction of permanent positions made in ACT 53 in error instead of the temporary positions.	A	4				4	
TAX100	CH	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			111,281			111,281
TAX100	CK	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			53,298			53,298
TAX100	CM	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			102,765			102,765
TAX100	CO	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			129,877			129,877
TAX100	CP	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			154,958			154,958
TAX100	EO	AR	1	2	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			168,122			168,122
TAX105	BA	AR	1	1	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			189,288			189,288
TAX105	BB	AR	1	1	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			29,419			29,419
TAX105	BC	AR	1	1	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			224,873			224,873
TAX107	AA	AR	1	3	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			307,500			307,500

Department of Taxation
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
TAX107	AC	AR	1	3	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			93,648			93,648
TAX107	AD	AR	1	3	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	A			40,416			40,416
TAX107	AA	AR	1	3	Collective Bargaining	Per FM20-15 dated October 2, 2020, collective bargaining costs.	B			21,980			21,980
TAX107	AA	AR	3	3	Convert General funds positions to Special Funds	Low impact. This is a temporary conversion of General Fund positions to the Tax Administration Special Fund for funding and budgeting purposes. The Criminal Investigators will assist the special enforcement section with enforcement of tax compliance. The Administrative Rules office will assist special enforcement section with enforcement of tax compliance, taxpayer education, rulings and opinions. Requires Statute changes. HRS 235-20.5	B	5	8	1,994,305	5	8	1,994,305
					Total		A	6	0	4,639,277	6	0	4,639,277
					Total		B	5	8	2,016,285	5	8	2,016,285
					Total Department			11	8	6,655,562	11	8	6,655,562

Footnote:

We are requesting personnel additions, which are listed in priority order on Table 11-A. Further, all other vacant positions should remain available without funding.

Department of Taxation
 FB 2019 - 2021 Restrictions

Table 7

<u>Fiscal</u> Year	<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted</u> <u>by Dept</u>	<u>Restriction</u>	<u>Difference</u> <u>Between</u> <u>Budgeted &</u> <u>Restricted</u>	<u>Percent</u> <u>Difference</u>	<u>Impact</u>
19	TAX100	CH	A	1,389,228	59,574	1,329,654	4.29%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
19	TAX100	CK	A	911,736	39,098	872,638	4.29%	
19	TAX100	CM	A	1,226,486	52,595	1,173,891	4.29%	
19	TAX100	CO	A	2,911,121	124,836	2,786,285	4.29%	
19	TAX100	CP	A	2,340,343	100,360	2,239,983	4.29%	
19	TAX100	EO	A	2,374,076	101,806	2,272,270	4.29%	
19	TAX105	BA	A	3,766,297	161,509	3,604,788	4.29%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
19	TAX105	BB	A	325,484	13,958	311,526	4.29%	
19	TAX105	BC	A	2,682,158	115,018	2,567,140	4.29%	
19	TAX107	AA	A	7,366,846	315,909	7,050,937	4.29%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
19	TAX107	AC	A	2,333,273	100,057	2,233,216	4.29%	
19	TAX107	AD	A	472,514	20,263	452,251	4.29%	
20	TAX100	CH	A	1,514,951	159,057	1,355,894	10.5%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
20	TAX100	CK	A	969,800	101,821	867,979	10.5%	
20	TAX100	CM	A	1,306,964	137,220	1,169,744	10.5%	
20	TAX100	CO	A	3,022,275	317,314	2,704,961	10.5%	
20	TAX100	CP	A	2,486,920	261,106	2,225,814	10.5%	
20	TAX100	EO	A	2,539,146	266,589	2,272,557	10.5%	
20	TAX105	BA	A	3,917,046	431,212	3,485,834	11.0%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
20	TAX105	BB	A	349,475	38,472	311,003	11.0%	
20	TAX105	BC	A	2,887,246	317,845	2,569,401	11.0%	
20	TAX107	AA	A	11,625,699	1,210,192	10,415,507	10.4%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
20	TAX107	AC	A	2,435,246	253,500	2,181,746	10.4%	
20	TAX107	AD	A	487,587	50,756	436,831	10.4%	

Department of Taxation
 FB 2019 - 2021 Restrictions

Table 7

<u>Fiscal</u> <u>Year</u>	<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted</u> <u>by Dept</u>	<u>Restriction</u>	<u>Difference</u> <u>Between</u> <u>Budgeted &</u> <u>Restricted</u>	<u>Percent</u> <u>Difference</u>	<u>Impact</u>
21	TAX100	CH	A	1,304,975	44,884	1,260,091	3.4%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
21	TAX100	CK	A	646,124	22,223	623,901	3.4%	
21	TAX100	CM	A	1,104,320	37,982	1,066,338	3.4%	
21	TAX100	CO	A	2,693,607	92,645	2,600,962	3.4%	
21	TAX100	CP	A	1,884,640	64,821	1,819,819	3.4%	
21	TAX100	EO	A	1,972,590	67,846	1,904,744	3.4%	
21	TAX105	BA	A	2,997,065	151,471	2,845,594	5.1%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
21	TAX105	BB	A	316,499	15,996	300,503	5.1%	
21	TAX105	BC	A	2,622,371	132,534	2,489,837	5.1%	
21	TAX107	AA	A	12,167,687	1,112,172	11,055,515	9.1%	The restrictions will reduce the effectiveness of programs. The quality and success of the programs will be adversely impacted. These restrictions can be tolerated for a short time but over a longer period of time permanent defects will occur.
21	TAX107	AC	A	1,687,286	154,224	1,533,062	9.1%	
21	TAX107	AD	A	487,587	44,567	443,020	9.1%	

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 FY20 and FY21

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 FY22 and FY23

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>
9/27/2019	A	1		0	TAX100CP	0.0%	TAX107AA	0.0%	This transfer was approved on September 27, 2019 by the Governor. To establish the Quality Control (QC) Office. This reorganization is necessary to meet the requirements to design, develop, deploy and test changes to the Tax System Modernization (TSM) systems that are on-going and to ensure that the tax processing systems are configured to meet business requirements, coordinate technical changes, and complete internal inspections.	N
9/27/2019	A	1		0	TAX100CO	0.0%	TAX107AA	0.0%	This transfer was approved on September 27, 2019 by the Governor. To establish the Quality Control (QC) Office. This reorganization is necessary to meet the requirements to design, develop, deploy and test changes to the Tax System Modernization (TSM) systems that are on-going and to ensure that the tax processing systems are configured to meet business requirements, coordinate technical changes, and complete internal inspections.	N
9/27/2019	A	1		0	TAX105BC	0.0%	TAX107AA	0.0%	This transfer was approved on September 27, 2019 by the Governor. To establish the Quality Control (QC) Office. This reorganization is necessary to meet the requirements to design, develop, deploy and test changes to the Tax System Modernization (TSM) systems that are on-going and to ensure that the tax processing systems are configured to meet business requirements, coordinate technical changes, and complete internal inspections.	N
9/27/2019	A	2		99,756	TAX105BA	2.5%	TAX107AA	0.9%	This transfer was approved on September 27, 2019 by the Governor. To establish the Quality Control (QC) Office. This reorganization is necessary to meet the requirements to design, develop, deploy and test changes to the Tax System Modernization (TSM) systems that are on-going and to ensure that the tax processing systems are configured to meet business requirements, coordinate technical changes, and complete internal inspections.	N

Department of Taxation
 Vacancy Report as of November 30, 2020
 In Priority to Fill

Table 11-A

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
TAX107	AA	1/16/2020	3/31/2021	1508	Administrative Services Officer	N	EM05	35	P	1	A	125,000	97,476	**	N	0	Temporary Assig	1
TAX100	EO	4/22/2019	3/31/2021	1554	Tax Collector	N	EM05	35	P	1	A	159,708	123,576	**	N	0	Temporary Assig	2
TAX100	CO	5/8/2019	3/31/2021	120118	Tax Compliance Coordinator	N	EM03	35	P	1	A	106,608	110,832	**	N	0	Temporary Assig	3
TAX107	AC	10/1/2019	3/31/2021	15797	Information Technology Band D	Y	EM05	35	P	1	A	159,708	98,148	*	N	0	Temporary Assig	4
TAX107	AA	12/2/2019	3/31/2021	40346	Accountant III	N	SR20	13	P	1	A	55,200	56,280	*	N	0	Temporary Assig	5
TAX100	EO	10/1/2020		39123	Delinquent Tax Collection Asst I	N	SR17	03	P	1	A	32,976	66,192		N	0		6
TAX100	EO	12/31/2019		117475	Delinquent Tax Collection Assist	N	SR17	03	P	1	A	0	63,612		N	0		7
TAX100	EO	12/31/2019		117470	Delinquent Tax Collection Assist	N	SR17	03	P	1	A	0	63,612		N	0		8
TAX100	EO	12/31/2019		39121	Delinquent Tax Collection Assist	N	SR17	03	P	1	A	0	61,176		N	0		9
TAX100	EO	10/15/2019		26310	Delinquent Tax Collection Assist	N	SR17	03	P	1	A	0	44,724		N	0		10
TAX100	CO	12/31/2017	6/30/2021	15255	Auditor VI	N	SR26	13	P	1	A	87,996	89,760		N	0	Temporary Assig	11
TAX100	CO	9/19/2020		1535	Tax Returns Examiner II	N	SR15	03	P	1	A	59,352	41,364		N	0		12
TAX100	CO	6/1/2020		120781	Tax Returns Examiner II	N	SR15	03	P	1	A	32,976	36,732		N	0		13
TAX100	CO	3/16/2020		120780	Tax Returns Examiner II	N	SR15	03	P	1	A	0	35,340		N	0		14
TAX100	CO	2/15/2020		47875	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		15
TAX100	CP	7/1/2020		26338	Auditor V	N	SR24	13	P	1	A	81,372	90,144		N	0		16
TAX100	CP	12/2/2019		33420	Auditor V	N	SR24	13	P	1	A	0	90,144		N	0		17
TAX100	CP	9/7/2018		117445	Auditor IV	N	SR22	13	P	1	A	0	57,324		N	0		18
TAX107	AC	6/1/2020		120344	Information Technology Band A	N	SR22	13	P	1	A	43,428	50,004		N	0		19
TAX107	AC	5/1/2020		42923	Information Technology Band B	N	SR22	13	P	1	A	0	80,112		N	0		20
TAX107	AC	1/14/2020		42926	Information Technology Band B	N	SR24	13	P	1	A	0	67,044		N	0		21
TAX107	AA	10/18/2019	3/31/2021	122697	Special Enforcement Section Se	Y	SRNA	73	T	1	B	53,856	95,004	Y	N	0		22
TAX107	AA	6/1/2020		119347	Special Enforcement Section Su	Y	SRNA	93	T	1	B	93,156	113,238		N	0	Temporary Assig	23
TAX107	AA	8/1/2020	3/31/2021	119348	Special Enforcement Section Inv	Y	SRNA	73	T	1	B	49,500	58,368	Y	N	0		24
TAX100	CH	12/31/2019		5775	Auditor V	N	SR24	13	P	1	A	81,732	86,700		N	0	Temporary Assig	25
TAX107	AA	12/31/2019		10930	Management Analyst V	N	SR24	23	P	1	A	71,232	90,144		N	0		26
TAX107	AA	12/31/2018		1542	Management Analyst V	N	SR24	23	P	1	A	71,232	88,248		N	0		27
TAX107	AA	9/6/2018		38768	Tax Information Specialist I	N	SR20	13	P	1	A	46,932	50,916		N	0	Temporary Assig	28
TAX107	AA	7/10/2020		104171	Deputy Director of Taxation	Y	SRNA	00	P	1	A	130,368	142,416		N	0		29
TAX100	CM	12/31/2019		11428	Auditor V	N	SR24	13	P	1	A	81,732	90,144		N	0		30
TAX100	CM	8/1/2020		47614	Tax Returns Examiner IV	N	SR20	03	P	1	A	59,352	58,824		N	0		31
TAX100	EH	4/1/2020		1458	Delinquent Tax Collection Assist	N	SR20	04	P	1	A	0	66,192		N	0	Temporary Assig	32
TAX100	CM	9/16/2019		4417	Auditor IV	N	SR22	13	P	1	A	0	56,280		N	0		33
TAX100	CO	12/16/2019		120778	Tax Returns Examiner II	N	SR15	03	P	1	A	0	39,720		N	0		34
TAX100	CO	10/31/2019		1536	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		35
TAX100	EO	10/16/2019		47881	Delinquent Tax Collection Assist	N	SR15	03	P	1	A	0	39,720		N	0		36
TAX100	CO	7/5/2019		1521	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		37
TAX100	EO	7/1/2019		33459	Delinquent Tax Collection Assist	N	SR15	03	P	1	A	0	43,008		N	0		38
TAX100	EO	12/16/2018		120117	Delinquent Tax Collection Assist	N	SR17	03	P	1	A	0	45,900		N	0		39
TAX100	EM	2/12/2020		1574	Tax Information Technician	N	SR15	03	P	1	A	0	46,476		N	0		40
TAX100	CH	6/17/2019		11513	Tax Returns Examiner II	N	SR15	03	P	1	A	0	39,720		N	0		41
TAX105	BA	7/1/2020		46128	Office Assistant III	N	SR08	03	P	1	A	31,740	34,020		N	0		42
TAX105	BC	6/27/2020		121084	Tax Clerk	N	SR12	03	T	1	A	31,740	35,340		N	0		43
TAX105	BC	2/18/2020		118238	Tax Clerk	N	SR12	03	P	1	A	34,260	35,340		N	0		44
TAX105	BC	12/31/2019		3691	Tax Info Tech III	N	SR15	03	P	1	A	43,368	48,348		N	0		45
TAX105	BA	10/16/2019		118230	Tax Clerk	N	SR12	03	P	1	A	31,740	35,340		N	0		46
TAX105	BA	9/16/2019		118236	Tax Clerk	N	SR12	03	P	1	A	31,740	35,340		N	0		47
TAX100	EO	10/12/2019		16056	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		48
TAX100	EO	7/17/2018		1450	Tax Clerk	N	SR12	03	P	1	A	0	33,600		N	0		49
TAX107	AA	3/1/2020		119349	Special Enforcement Section Le	Y	SRNA	73	T	1	B	57,900	73,608		N	0		50
TAX107	AD	7/1/2020		30509	Secretary II	N	SR14	03	P	1	A	48,792	38,220		N	0		51
TAX107	AA	1/16/2020		118524	Human Resources Assistant IV	N	SR11	63	P	1	A	0	34,020		N	0		52

Department of Taxation
 Vacancy Report as of November 30, 2020
 In Priority to Fill

Table 11-A

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
TAX107	AA	12/31/2019		40577	Income Tax Specialist V	N	SR24	13	P	1	A	0	90,144		N	0		53
TAX107	AA	12/20/2019		12002	Management Analyst III	N	SR20	13	P	1	A	0	60,900		N	0		54
TAX107	AA	10/5/2019		11590	Purchasing Technician II	N	SR13	03	P	1	A	0	41,364		N	0		55
TAX107	AC	10/1/2019		120348	Information Technology Band B	N	SR22	13	P	1	A	0	58,560		N	0		56
TAX107	AA	8/15/2019		110184	Management Analyst IV	N	SR22	13	P	1	A	0	56,280		N	0		57
TAX107	AA	8/1/2019		121074	Management Analyst IV	N	SR22	13	T	1	A	0	44,472		N	0		58
TAX107	AC	8/1/2019		28863	Information Technology Band B	N	SR22	13	P	1	A	0	56,280		N	0		59
TAX107	AC	6/28/2019		120347	Information Technology Band B	N	SR22	13	P	1	A	0	50,916		N	0		60
TAX107	AC	5/1/2019		15253	Secretary II	N	SR14	63	P	1	A	0	41,364		N	0		61
TAX107	AA	9/1/2017		16055	Accountant III	N	SR20	13	P	1	A	0	31,080		N	0		62
TAX107	AC	2/7/2019		120350	ITSO Band B	N	SR22	13	P	1	A	0	67,044		N	0		63
TAX107	AC	1/2/2019		27600	ITSO Band B	N	SR24	13	P	1	A	0	88,248		N	0		64
TAX107	AC	1/2/2019		1502	ITSO Band B	N	SR24	13	P	1	A	0	55,092		N	0		65
TAX107	AA	10/16/2018		121076	Management Analyst IV	N	SR22	13	T	1	A	0	41,856		N	0		66
TAX107	AA	10/6/2018		102248	Administrative Rules Specialist	Y	SRNA	73	T	1	A	0	79,692		N	0		67
TAX107	AA	10/2/2017		39132	Management Analyst III	N	SR20	13	P	1	A	0	56,064		N	0		68
TAX100	CP	7/1/2019		1538	Criminal Investigator	Y	SRNA	13	P	1	A	0	90,144		N	0		69
TAX100	CP	1/2/2020		1606	Criminal Investigator	Y	SRNA	13	P	1	A	0	90,144		N	0		70
TAX105	BA	11/15/2019		1558	Tax Information Technician II	N	SR15	03	P	1	A	0	35,340		N	0		71
TAX105	BA	3/16/2020		1492	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		72
TAX105	BA	3/16/2020		1513	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		73
TAX105	BA	1/31/2020		1566	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		74
TAX105	BA	7/1/2019		123039	Management Analyst IV	N	SR22	13	P	1	A	0	0		N	0		75
TAX105	BA	7/1/2019		123040	Management Analyst IV	N	SR22	13	P	1	A	0	0		N	0		76
TAX105	BA	10/16/2019		118442	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		77
TAX105	BA	7/16/2019		118445	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		78
TAX107	AD	10/1/2020		3697	Office Assistant IV	N	SR10	03	P	1	A	46,932	50,304		N	0		79
TAX105	BA	5/16/2019		27115	Cashier II	N	SR12	03	P	1	A	0	35,340		N	0		80
TAX100	CP	3/7/2020		118027	Criminal Investigator	Y	SRNA	13	T	1	A	0	90,144		N	0		81
TAX100	CP	12/1/2018		16049	Criminal Investigator	Y	SRNA	13	P	1	A	0	95,436		N	0		82
TAX100	CP	12/1/2018		4413	Criminal Investigator	Y	SRNA	73	P	1	A	0	95,436		N	0		83
TAX105	BA	12/31/2018		5765	Secretary III	N	SR16	63	P	1	A	0	50,304		N	0		84
TAX107	AA	1/29/2019		120986	Project Development Architect	Y	SRNA	73	P	1	A	0	97,140		N	0		85
TAX107	AA	8/1/2019		122632	Senior Executive Assistant	Y	SRNA	73	P	1	A	0	154,812		N	0		86
TAX107	AA	7/1/2020		117972	Administrative Rules Specialist	N	SRNA	73	T	1	A	104,796	99,228		N	0		87
TAX100	CK	11/3/2020		4421	Tax Returns Examiner IV	N	SR20	04	P	1	A	61,752	68,580		N	0		88
TAX100	EK	12/31/2019		117468	Delinquent Tax Collection Assis	N	SR20	04	P	1	A	0	74,508		N	0		89
TAX100	CK	12/2/2019		7050	Auditor IV	N	SR22	13	P	1	A	0	54,096		N	0		90
TAX100	CK	11/20/2019		122318	Tax Returns Examiner III	N	SR17	03	P	1	A	0	36,732		N	0		91
TAX100	CK	10/16/2019		117454	Auditor IV	N	SR22	13	P	1	A	0	71,232		N	0		92
TAX100	EK	8/1/2019		121636	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	54,432		N	0		93
TAX100	CK	12/1/2018		109	Secretary II	N	SR14	03	P	1	A	0	46,476		N	0		94
					TOTAL					94		2,208,176	5,678,610					

Footnote:

- * On 8/7/2020, a request for an exception on hiring freeze was submitted to Budget and Finance for Governor's approval.
- ** On 11/9/2020, a request for an exception on hiring freeze was submitted to Budget and Finance for Governor's approval.
- Y On 10/8/2020, a request for an exception on hiring freeze was submitted to Budget and Finance and was approved by the Governor on 10/30/2020.

Department of Taxation
 Vacancy Report as of November 30, 2020
 In Program ID order

Table 11-B

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	EO	4/22/2019	3/31/2021	1554	Tax Collector	N	EM05	35	P	1	A	159,708	123,576	**	N	0	Temporary Assig	2
TAX100	CO	5/8/2019	3/31/2021	120118	Tax Compliance Coordinator	N	EM03	35	P	1	A	106,608	110,832	**	N	0	Temporary Assig	3
TAX100	EO	10/1/2020		39123	Delinquent Tax Collection Asst I	N	SR17	03	P	1	A	32,976	66,192		N	0		6
TAX100	EO	12/31/2019		117475	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	63,612		N	0		7
TAX100	EO	12/31/2019		117470	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	63,612		N	0		8
TAX100	EO	12/31/2019		39121	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	61,176		N	0		9
TAX100	EO	10/15/2019		26310	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	44,724		N	0		10
TAX100	CO	12/31/2017	6/30/2021	15255	Auditor VI	N	SR26	13	P	1	A	87,996	89,760		N	0	Temporary Assig	11
TAX100	CO	9/19/2020		1535	Tax Returns Examiner II	N	SR15	03	P	1	A	59,352	41,364		N	0		12
TAX100	CO	6/1/2020		120781	Tax Returns Examiner II	N	SR15	03	P	1	A	32,976	36,732		N	0		13
TAX100	CO	3/16/2020		120780	Tax Returns Examiner II	N	SR15	03	P	1	A	0	35,340		N	0		14
TAX100	CO	2/15/2020		47875	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		15
TAX100	CP	7/1/2020		26338	Auditor V	N	SR24	13	P	1	A	81,372	90,144		N	0		16
TAX100	CP	12/2/2019		33420	Auditor V	N	SR24	13	P	1	A	0	90,144		N	0		17
TAX100	CP	9/7/2018		117445	Auditor IV	N	SR22	13	P	1	A	0	57,324		N	0		18
TAX100	CH	12/31/2019		5775	Auditor V	N	SR24	13	P	1	A	81,732	86,700		N	0	Temporary Assig	25
TAX100	CM	12/31/2019		11428	Auditor V	N	SR24	13	P	1	A	81,732	90,144		N	0		30
TAX100	CM	8/1/2020		47614	Tax Returns Examiner IV	N	SR20	03	P	1	A	59,352	58,824		N	0		31
TAX100	EH	4/1/2020		1458	Delinquent Tax Collection Assis	N	SR20	04	P	1	A	0	66,192		N	0	Temporary Assig	32
TAX100	CM	9/16/2019		4417	Auditor IV	N	SR22	13	P	1	A	0	56,280		N	0		33
TAX100	CO	12/16/2019		120778	Tax Returns Examiner II	N	SR15	03	P	1	A	0	39,720		N	0		34
TAX100	CO	10/31/2019		1536	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		35
TAX100	EO	10/16/2019		47881	Delinquent Tax Collection Assis	N	SR15	03	P	1	A	0	39,720		N	0		36
TAX100	CO	7/5/2019		1521	Tax Returns Examiner II	N	SR15	03	P	1	A	0	36,732		N	0		37
TAX100	EO	7/1/2019		33459	Delinquent Tax Collection Assis	N	SR15	03	P	1	A	0	43,008		N	0		38
TAX100	EO	12/16/2018		120117	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	45,900		N	0		39
TAX100	EM	2/12/2020		1574	Tax Information Technician	N	SR15	03	P	1	A	0	46,476		N	0		40
TAX100	CH	6/17/2019		11513	Tax Returns Examiner II	N	SR15	03	P	1	A	0	39,720		N	0		41
TAX100	EO	10/12/2019		16056	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		48
TAX100	EO	7/17/2018		1450	Tax Clerk	N	SR12	03	P	1	A	0	33,600		N	0		49
TAX100	CP	7/1/2019		1538	Criminal Investigator	Y	SRNA	13	P	1	A	0	90,144		N	0		69
TAX100	CP	1/2/2020		1606	Criminal Investigator	Y	SRNA	13	P	1	A	0	90,144		N	0		70
TAX100	CP	3/7/2020		118027	Criminal Investigator	Y	SRNA	13	T	1	A	0	90,144		N	0		81
TAX100	CP	12/1/2018		16049	Criminal Investigator	Y	SRNA	13	P	1	A	0	95,436		N	0		82
TAX100	CP	12/1/2018		4413	Criminal Investigator	Y	SRNA	73	P	1	A	0	95,436		N	0		83
TAX100	CK	11/3/2020		4421	Tax Returns Examiner IV	N	SR20	04	P	1	A	61,752	68,580		N	0		88
TAX100	EK	12/31/2019		117468	Delinquent Tax Collection Assis	N	SR20	04	P	1	A	0	74,508		N	0		89
TAX100	CK	12/2/2019		7050	Auditor IV	N	SR22	13	P	1	A	0	54,096		N	0		90
TAX100	CK	11/20/2019		122318	Tax Returns Examiner III	N	SR17	03	P	1	A	0	36,732		N	0		91
TAX100	CK	10/16/2019		117454	Auditor IV	N	SR22	13	P	1	A	0	71,232		N	0		92
TAX100	EK	8/1/2019		121636	Delinquent Tax Collection Assis	N	SR17	03	P	1	A	0	54,432		N	0		93
TAX100	CK	12/1/2018		109	Secretary II	N	SR14	03	P	1	A	0	46,476		N	0		94
TAX105	BA	7/1/2020		46128	Office Assistant III	N	SR08	03	P	1	A	31,740	34,020		N	0		42
TAX105	BC	6/27/2020		121084	Tax Clerk	N	SR12	03	T	1	A	31,740	35,340		N	0		43
TAX105	BC	2/18/2020		118238	Tax Clerk	N	SR12	03	P	1	A	34,260	35,340		N	0		44
TAX105	BC	12/31/2019		3691	Tax Info Tech III	N	SR15	03	P	1	A	43,368	48,348		N	0		45
TAX105	BA	10/16/2019		118230	Tax Clerk	N	SR12	03	P	1	A	31,740	35,340		N	0		46
TAX105	BA	9/16/2019		118236	Tax Clerk	N	SR12	03	P	1	A	31,740	35,340		N	0		47
TAX105	BA	11/15/2019		1558	Tax Information Technician II	N	SR15	03	P	1	A	0	35,340		N	0		71
TAX105	BA	3/16/2020		1492	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		72
TAX105	BA	3/16/2020		1513	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		73
TAX105	BA	1/31/2020		1566	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		74

Department of Taxation
 Vacancy Report as of November 30, 2020
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Table 11-B

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX105	BA	7/1/2019		123039	Management Analyst IV	N	SR22	13	P	1	A	0	0		N	0		75
TAX105	BA	7/1/2019		123040	Management Analyst IV	N	SR22	13	P	1	A	0	0		N	0		76
TAX105	BA	10/16/2019		118442	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		77
TAX105	BA	7/16/2019		118445	Office Assistant III	N	SR08	03	P	1	A	0	30,240		N	0		78
TAX105	BA	5/16/2019		27115	Cashier II	N	SR12	03	P	1	A	0	35,340		N	0		80
TAX105	BA	12/31/2018		5765	Secretary III	N	SR16	63	P	1	A	0	50,304		N	0		84
TAX107	AA	1/16/2020	3/31/2021	1508	Administrative Services Officer	N	EM05	35	P	1	A	125,000	97,476	**	N	0	Temporary Assig	1
TAX107	AC	10/1/2019	3/31/2021	15797	Information Technology Band D	Y	EM05	35	P	1	A	159,708	98,148	*	N	0	Temporary Assig	4
TAX107	AA	12/2/2019	3/31/2021	40346	Accountant III	N	SR20	13	P	1	A	55,200	56,280	*	N	0	Temporary Assig	5
TAX107	AC	6/1/2020		120344	Information Technology Band A	N	SR22	13	P	1	A	43,428	50,004		N	0		19
TAX107	AC	5/1/2020		42923	Information Technology Band B	N	SR22	13	P	1	A	0	80,112		N	0		20
TAX107	AC	1/14/2020		42926	Information Technology Band B	N	SR24	13	P	1	A	0	67,044		N	0		21
TAX107	AA	10/18/2019	3/31/2021	122697	Special Enforcement Section Se	Y	SRNA	73	T	1	B	53,856	95,004	Y	N	0		22
TAX107	AA	6/1/2020		119347	Special Enforcement Section Su	Y	SRNA	93	T	1	B	93,156	113,238		N	0	Temporary Assig	23
TAX107	AA	8/1/2020	3/31/2021	119348	Special Enforcement Section Inv	Y	SRNA	73	T	1	B	49,500	58,368	Y	N	0		24
TAX107	AA	12/31/2019		10930	Management Analyst V	N	SR24	23	P	1	A	71,232	90,144		N	0		26
TAX107	AA	12/31/2018		1542	Management Analyst V	N	SR24	23	P	1	A	71,232	88,248		N	0		27
TAX107	AA	9/6/2018		38768	Tax Information Specialist I	N	SR20	13	P	1	A	46,932	50,916		N	0	Temporary Assig	28
TAX107	AA	7/10/2020		104171	Deputy Director of Taxation	Y	SRNA	00	P	1	A	130,368	142,416		N	0		29
TAX107	AA	3/1/2020		119349	Special Enforcement Section Le	Y	SRNA	73	T	1	B	57,900	73,608		N	0		50
TAX107	AD	7/1/2020		30509	Secretary II	N	SR14	03	P	1	A	48,792	38,220		N	0		51
TAX107	AA	1/16/2020		118524	Human Resources Assistant IV	N	SR11	63	P	1	A	0	34,020		N	0		52
TAX107	AA	12/31/2019		40577	Income Tax Specialist V	N	SR24	13	P	1	A	0	90,144		N	0		53
TAX107	AA	12/20/2019		12002	Management Analyst III	N	SR20	13	P	1	A	0	60,900		N	0		54
TAX107	AA	10/5/2019		11590	Purchasing Technician II	N	SR13	03	P	1	A	0	41,364		N	0		55
TAX107	AC	10/1/2019		120348	Information Technology Band B	N	SR22	13	P	1	A	0	58,560		N	0		56
TAX107	AA	8/15/2019		110184	Management Analyst IV	N	SR22	13	P	1	A	0	56,280		N	0		57
TAX107	AA	8/1/2019		121074	Management Analyst IV	N	SR22	13	T	1	A	0	44,472		N	0		58
TAX107	AC	8/1/2019		28863	Information Technology Band B	N	SR22	13	P	1	A	0	56,280		N	0		59
TAX107	AC	6/28/2019		120347	Information Technology Band B	N	SR22	13	P	1	A	0	50,916		N	0		60
TAX107	AC	5/1/2019		15253	Secretary II	N	SR14	63	P	1	A	0	41,364		N	0		61
TAX107	AA	9/1/2017		16055	Accountant III	N	SR20	13	P	1	A	0	31,080		N	0		62
TAX107	AC	2/7/2019		120350	ITSO Band B	N	SR22	13	P	1	A	0	67,044		N	0		63
TAX107	AC	1/2/2019		27600	ITSO Band B	N	SR24	13	P	1	A	0	88,248		N	0		64
TAX107	AC	1/2/2019		1502	ITSO Band B	N	SR24	13	P	1	A	0	55,092		N	0		65
TAX107	AA	10/16/2018		121076	Management Analyst IV	N	SR22	13	T	1	A	0	41,856		N	0		66
TAX107	AA	10/6/2018		102248	Administrative Rules Specialist	Y	SRNA	73	T	1	A	0	79,692		N	0		67
TAX107	AA	10/2/2017		39132	Management Analyst III	N	SR20	13	P	1	A	0	56,064		N	0		68
TAX107	AD	10/1/2020		3697	Office Assistant IV	N	SR10	03	P	1	A	46,932	50,304		N	0		79
TAX107	AA	1/29/2019		120986	Project Development Architact	Y	SRNA	73	P	1	A	0	97,140		N	0		85
TAX107	AA	8/1/2019		122632	Senior Executive Assistant	Y	SRNA	73	P	1	A	0	154,812		N	0		86
TAX107	AA	7/1/2020		117972	Administrative Rules Specialist	N	SRNA	73	T	1	A	104,796	99,228		N	0		87
					TOTAL					94		2,208,176	5,678,610					

Footnote:

- * On 8/7/2020, a request for an exception on hiring freeze was submitted to Budget and Finance for Governor's approval.
- ** On 11/9/2020, a request for an exception on hiring freeze was submitted to Budget and Finance for Governor's approval.
- Y On 10/8/2020, a request for an exception on hiring freeze was submitted to Budget and Finance and was approved by the Governor on 10/30/2020.

Positions Established by Acts other than the State Budget as of November 30, 2020

<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 13

Prog ID	Sub-Org	Program Title	MOF	FY20 (actual)			FY21 (estimated)			FY22 (budgeted)		
				Base Salary \$\$\$	Overtime \$\$\$	Overtime Percent	Base Salary \$\$\$	Overtime \$\$\$	Overtime Percent	Base Salary \$\$\$	Overtime \$\$\$	Overtime Percent
TAX100	CH	COMPLIANCE DIVISION - HAWAII	A	1,311,397	5,186	0.4%	1,276,438	0	0.0%	1,416,256	0	0.0%
TAX100	CK	COMPLIANCE DIVISION - KAUAI	A	686,197	6,072	0.9%	579,861	0	0.0%	502,736	0	0.0%
TAX100	CM	COMPLIANCE DIVISION - MAUI	A	1,120,465	13,602	1.2%	1,020,864	0	0.0%	1,288,817	0	0.0%
TAX100	CO	COMPLIANCE ADMIN/OFFICE AUDIT	A	1,592,635	2,463	0.2%	1,534,832	0	0.0%	1,653,958	0	0.0%
TAX100	CP	FIELD AUDIT/CRIMINAL INVESTIGATION	A	1,894,364	620	0.0%	1,707,574	0	0.0%	1,757,826	0	0.0%
TAX100	EO	COLLECTIONS	A	1,979,329	4,410	0.2%	1,864,564	0	0.0%	2,319,028	0	0.0%
TAX105	BA	DOCUMENT PROCESSING BRANCH	A	2,335,879	3,618	0.2%	2,248,034	3,618	0.2%	2,559,585	3,618	0.1%
TAX105	BB	REVENUE ACCOUNTING	A	309,205	248	0.1%	314,221	0	0.0%	345,918	0	0.0%
TAX105	BC	TAXPAYER SERVICES	A	3,042,422	2,205	0.1%	2,826,040	0	0.0%	2,847,244	0	0.0%
TAX107	AA	DIRECTOR'S OFFICE/ADMIN SVCS/RULES/QUALITY CONTROL	A	3,280,546	1,216	0.0%	3,124,382	0	0.0%	2,436,495	0	0.0%
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE	A	1,150,611	17,764	1.5%	1,108,039	17,764	1.6%	1,897,214	17,764	0.9%
TAX107	AD	TAX RESEARCH & PLANNING OFFICE	A	493,524	0	0.0%	475,846	0	0.0%	528,003	0	0.0%
TAX107	AA	SPECIAL ENFORCEMENT SECTION	B	657,903	0	0.0%	481,721	0	0.0%	3,198,546	0	0.0%
				19,854,476	57,404	0	18,562,415	21,382	0	22,751,626	21,382	0

Department of Taxation
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Term of Contract			Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
						Date Executed	From	To					
TAX107	A	437,981	M	486,346	48,365	4/11/2016	4/11/2016	3/31/2021	DR FORTRESS, LLC	Colocation data center space for disaster recovery.	Verified with our IT section for services rendered.	N	S
TAX107	A	34,577	O	48,647	14,070	12/4/2018	12/4/2018	10/31/2021	EMSS, INC.	Printing and distribution of 1099-G and 1099-INT	Verification with staff associated with tax forms.	N	S
TAX107	C, A	53,683,784	O	55,775,045	2,091,261	7/15/2015	7/15/2015	7/14/2025	FAST ENTERPRISES	Tax System Modernization project (TSM). Goods & services to implement an integrated tax system for DOTAX	Verified with our Tax System Modernization (TSM) team for services rendered.	N	S
TAX100, TAX107	A	23,211	O	56,667	33,455	11/22/2020	11/22/2020	11/21/2021	FILEMINDERS OF HAWAII	Shredding services for DOTAX	Admin Svcs Office monitors activity and reviews invoices.	N	S
TAX107	A	144,016	M	576,065	432,049	8/1/2020	8/1/2020	7/31/2021	INFORMATION CAPTURE SOLUTIONS	Annual maintenance and support for software and scanners for DOTAX	Verified with our IT section for services rendered.	N	S
TAX107	B	6,178	M	33,696	27,518	9/1/2020	9/1/2020	8/31/2021	MEYERCORD REVENUE	To provide heat applied cigarette tax stamps.	The invoice is verified with our Taxpayer Services and Processing section.	N	G
TAX107	A	109,305	O	130,021	20,715	11/21/2018	11/21/2018	11/20/2021	PACIFIC BUSINESS FORMS	Printing and distribution of loose tax forms	Verification with staff associated with tax forms.	N	S
TAX107	A	14,757	O	31,393	16,636	12/20/2018	12/20/2018	12/19/2020	PACIFIC BUSINESS FORMS	Assembly and distribution of GE booklets	Verification with staff associated with tax forms.	N	S
TAX107	A	40,329	M	84,257	43,928	7/1/2019	7/1/2019	6/30/2021	PACIFIC COURIER	Security armored car svcs for DOTAX.	Invoices are reviewed by the Admin Services Office.	N	S
TAX100	A	119,027	M	Approx \$260,000 annually	140,973	7/1/2016	7/1/2016	On-going term. 180 day termination notice.	AG	Collection of DOTAX's delinquent tax accounts.	Collections branch receives monthly reports from the AG.	N	S
TAX107	A	19,489	M	Approx \$45,000 annually	25,511	8/1/2017	8/1/2017	On-going term. 60 day termination notice.	AG	Conduct Admin and felony criminal investigations involving misconduct and other issues involving DOTAX.	Personnel section to monitor cases with the AG.	N	S
TAX107	A	35,754	M	\$125,000 5 yr lease	89,246	10/1/2019	10/1/2019	9/30/2024	Ricoh	High volume printing machine on lease for DOTAX's printshop.	Admin Svcs Office/Printshop monitors activity.	N	E
TAX107	A	96,426	M	\$353,590.20 5 yr lease	257,164	5/1/2019	5/1/2019	4/30/2024	Xerox	Multi-function copy machines on lease for DOTAX offices	Admin Svcs Office monitors activity. Invoices reviewed by the different sections in DOTAX.	N	E
TAX100, TAX105	A	4,802	M	Approx \$9110 annually	4,308	Ongoing	Ongoing	Various	Alert Alarm	Security/Alarm services for DOTAX	Admin Svcs Office monitors activity. Invoices reviewed by different sections in DOTAX.	N	S
TAX100, TAX105	A	19,447	O	Approx \$47820 annually	28,373	Ongoing	Ongoing	Various	Pitney Bowes	Mailing/postage equipment on lease for DOTAX	Admin Svcs Office monitors activity. Invoices reviewed by different sections in DOTAX.	N	E
TAX107	A	0	M	Approx \$75,000 annually	75,000	10/1/2017	10/1/2017	On-going term. 30 day termination notice.	Dept. of Public Safety MOA	Sheriff coverage at the Keelikolani Building	Admin Svcs Office monitors activity and reviews invoices.	N	S
TAX107	A	0	O	\$10,000 annually	10,000	10/1/2017	10/1/2017	On-going term. 60 day termination notice.	DLIR MOA	To share in the security costs for the Keelikolani Building	Admin Svcs Office monitors activity and reviews invoices.	N	S

Department of Taxation
Active Contracts as of December 1, 2020

Table 14

<u>Prog ID</u>	<u>MOF</u>	<u>Amount</u>	<u>Frequency (M/A/O)</u>	<u>Max Value</u>	<u>Outstanding Balance</u>	<u>Date Executed</u>	<u>From</u>	<u>To</u>	<u>Entity</u>	<u>Contract Description</u>	<u>Explanation of How Contract is Monitored</u>	<u>POS Y/N</u>	<u>Category E/L/P/C/G/S/*</u>
TAX100	A	48,111	M	52,485	4,374	8/1/2019	8/1/2019	7/31/2022	THOMSON REUTERS	Annual subscription for Clear Proflex for Collection section users (database).	Reviewed by the Collections section prior to payment.	N	S
TAX107	B	1,488	M	1,623	135	8/1/2019	8/1/2019	7/31/2022	THOMSON REUTERS	Annual subscription for Clear Proflex for Special Enforcement section users (database).	Reviewed by the Special Enforcement section prior to payment.	N	S
TAX105, TAX107	A	1,224	O	2,811	1,587	11/30/2019	11/30/2019	11/29/2021	TERMINIX COMMERCIAL	Pest control for Taxpayer Services and Printshop.	Services verified by the Administrative Services Office prior to payment.	N	S

Department of Taxation
Capital Improvements Program (CIP) Requests

Table 15

<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>FY22 \$\$\$</u>	<u>FY23 \$\$\$</u>
					NONE			

Department of Taxation
CIP Lapses

Table 16

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Lapse Amount</u> \$\$\$	<u>Reason</u>
TAX107	ACT 49, SLH 2017	SAFETY & SECURITY DOTAX INFRASTRUCTURE & EQUIPMENT	C	500,000	A change in focus from a surveillance to a security hardening approach to the issue. New IFB was put on hold when COVID-19 travel restrictions prevented vendors from on site visits to the neighbor islands.

Department of Taxation
 Program ID Sub-Organizations

Table 17

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

Department of Taxation
 Program ID Sub-Organizations

Table 17

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. Provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond. Conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes on the Neighbor Islands. Prepares tax assessments, following established rules. Conducts/enforces collection of delinquent taxes by appropriate collection procedures. Conducts office examinations of tax returns filed for general excise, income, miscellaneous, and transient accommodations taxes. Prepares tax assessments, following established rules. Represents the Department in appeals to the Board of Review for their respective districts. Provides administrative/clerical assistance to the Boards of Review.</p>
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. Represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District. Disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters. Reviews for approval/disapproval request for waiver for the withholding of income tax on the disposition of Hawaii real property by non-resident.</p>

Department of Taxation
 Program ID Sub-Organizations

Table 17

TAX100	CP	OAHU FIELD AUDIT BRANCH	Conducts field examinations of all types of tax returns and supporting records of larger taxpayers involving complex records and transactions. Represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District. Disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters. Responsible for administrative matters of the Branch; performs personnel and fiscal activities and housekeeping functions for the Branch.
TAX100	EO	OAHU COLLECTION BRANCH	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. Develops policies and procedures, renders guidelines and recommendations and provides coordination and assistance in enforcement activities; participates in resolving complex enforcement cases; and recommends goals and objective; and reviews objectives and accomplishments with operating personnel.
TAX105	BA	DOCUMENT PROCESSING BRANCH	Plans, directs and coordinates a comprehensive, centralized system of receiving and processing of tax information and payments (paper documents or electronic data) for the Department of Taxation. Establishes initial control over monies and documents and provides a system for the rapid update of taxpayer accounts. Provides a centralized statewide filing system for paper tax returns. Coordinates and oversees electronic processing activities, updates, testing, and new initiatives. Provides support for ongoing EFT development and changes, and support for growth of DOTAX electronic processing capabilities.

Department of Taxation
Program ID Sub-Organizations

Table 17

TAX105	BB	REVENUE ACCOUNTING BRANCH	Responsible for the maintenance of the revenue control and subsidiary ledgers, the control and accounting for all refunds, regardless of tax type, which are created by either overpayment or adjustment, the maintenance of the accounting system for protested payments and tax appeals, the preparation of the statement of tax operations and related reports, and processing and accounting activities statewide of all Miscellaneous taxes (except Estate & Transfer tax).
TAX105	BC	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	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.
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 18

<u>Year of Change</u> FY22/FY23	<u>Description of Change</u>
FY22/FY23	The reorganization of the Kauai District Office to a Kauai Tax Office will require the reduction of 8 Compliance positions. The Taxpayer Services section will remain. The four Taxpayer Services positions will provide assistance, information, and services on all taxes administered by the Department to the Kauai taxpayers who walk-in, call-in or correspond. The compliance functions will be handled by the Oahu District Office.
FY22/FY23	Information Technology Services Office - TSM The cost of maintaining our computer infrastructure will be better served by placing it in its own category with base funding in the future. (See Table 18-A)

Department of Taxation
 Schedule of Cost of TSM

Table 18-A

	FY22	FY23
Maintenance, support, subscription		
5800 Disaster Recovery	101,000	101,000
5800 Vmware support for duplicate TSM hardware	13,000	13,000
5800 ICS maintenance (captiva, ibml)	600,000	600,000
5800 Other	100,000	100,000
Total Maintenance, support, subscription	814,000	814,000
Outside Services on a fee basis		
7100 Captiva, IBML professional services	210,000	210,000
7100 FAST contract		
7100 FAST professional services yr 6	1,672,000	1,672,000
7100 FAST Hosting Services yrs 6 & 7		1,862,190
7100 FAST POST warranty yr 6	1,151,832	1,151,832
Total Outside Services on a fee basis	3,033,832	4,896,022
Total Cost of TSM	3,847,832	5,710,022

Executive Budget

3,033,832

3,033,832

APPROVED/DISAPPROVED:

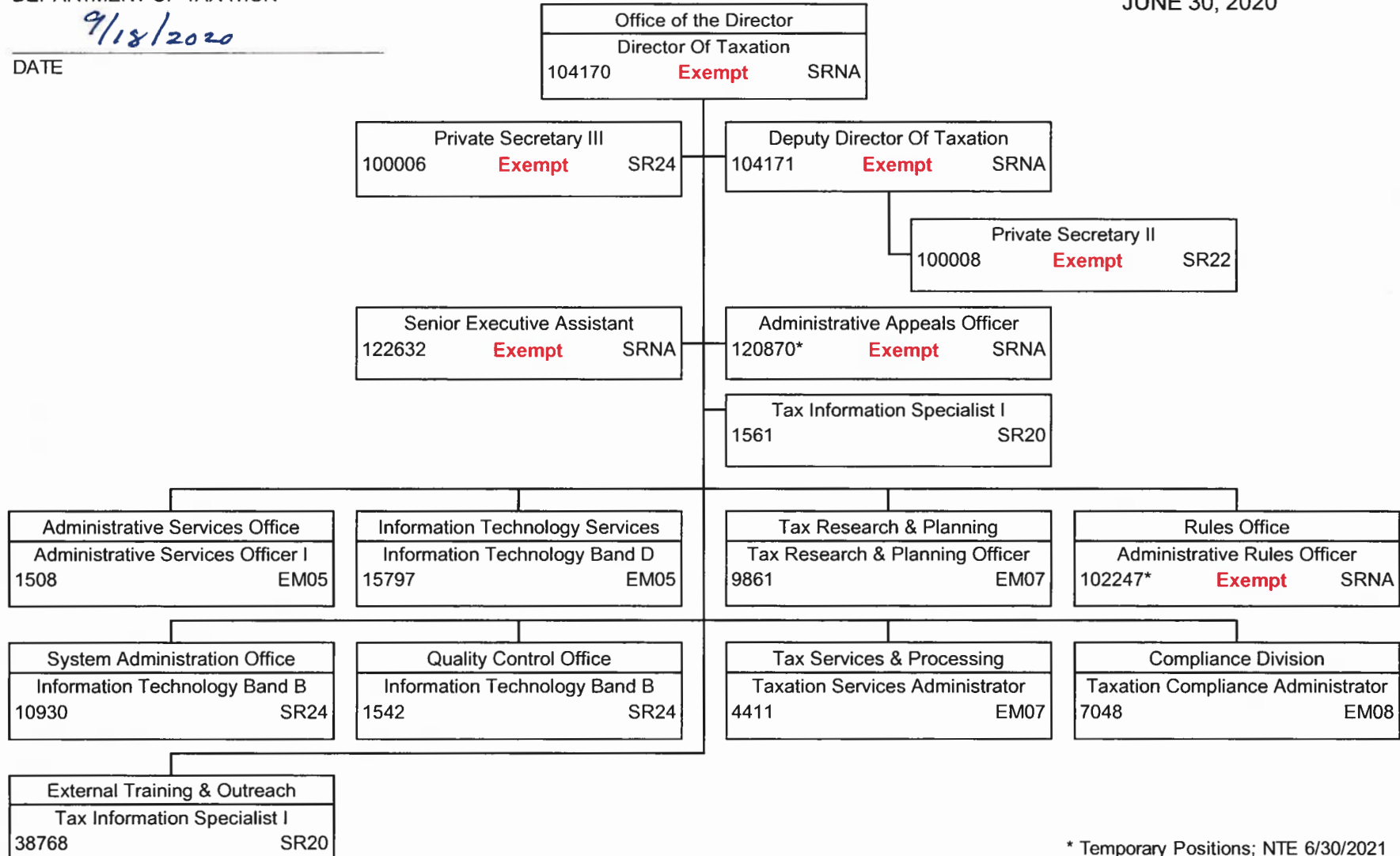
[Signature]
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
OFFICE OF THE DIRECTOR
POSITION ORGANIZATION CHART
JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

APPROVED/DISAPPROVED:

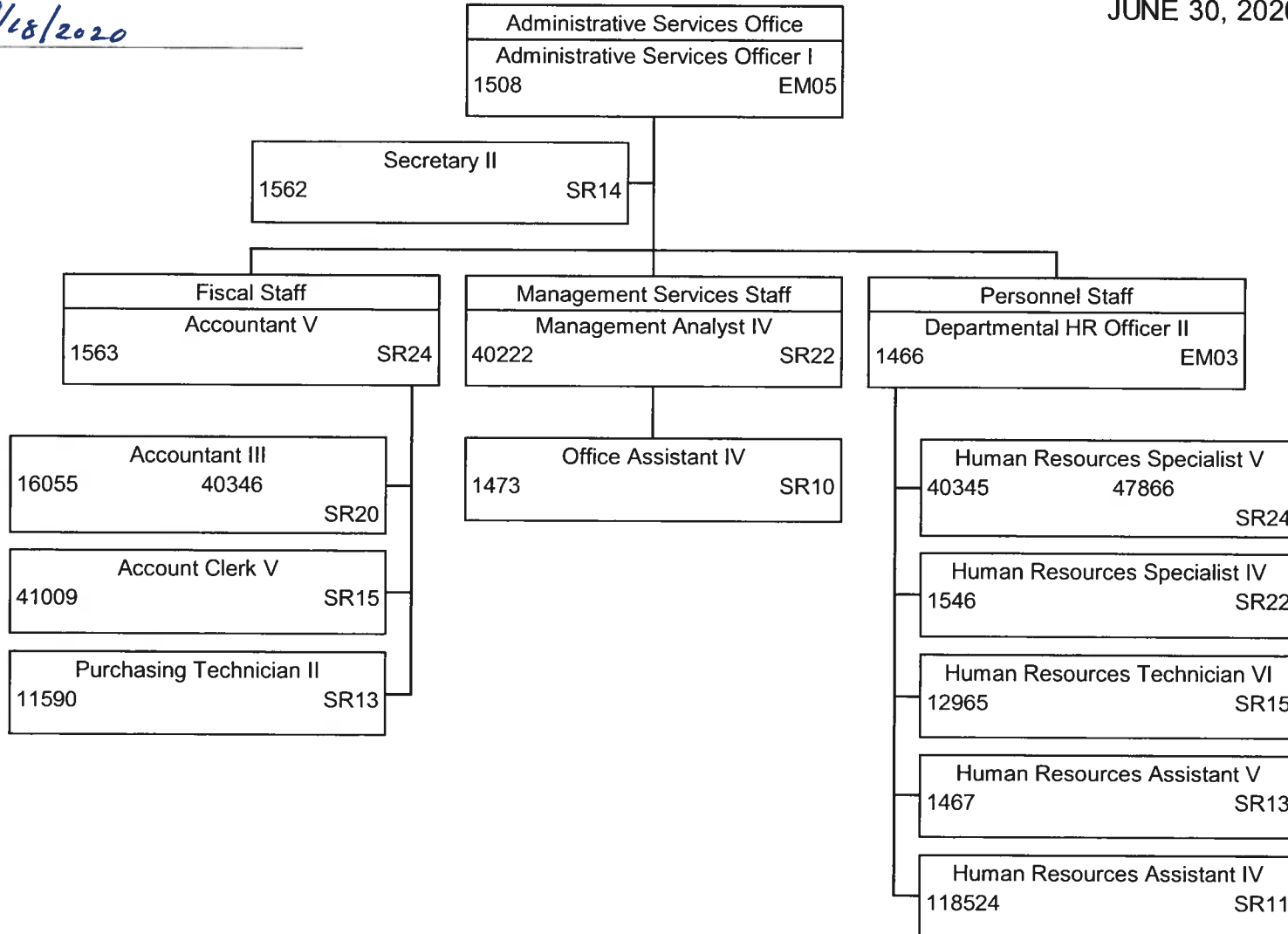
Sean W. Chung
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
ADMINISTRATIVE SERVICES
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

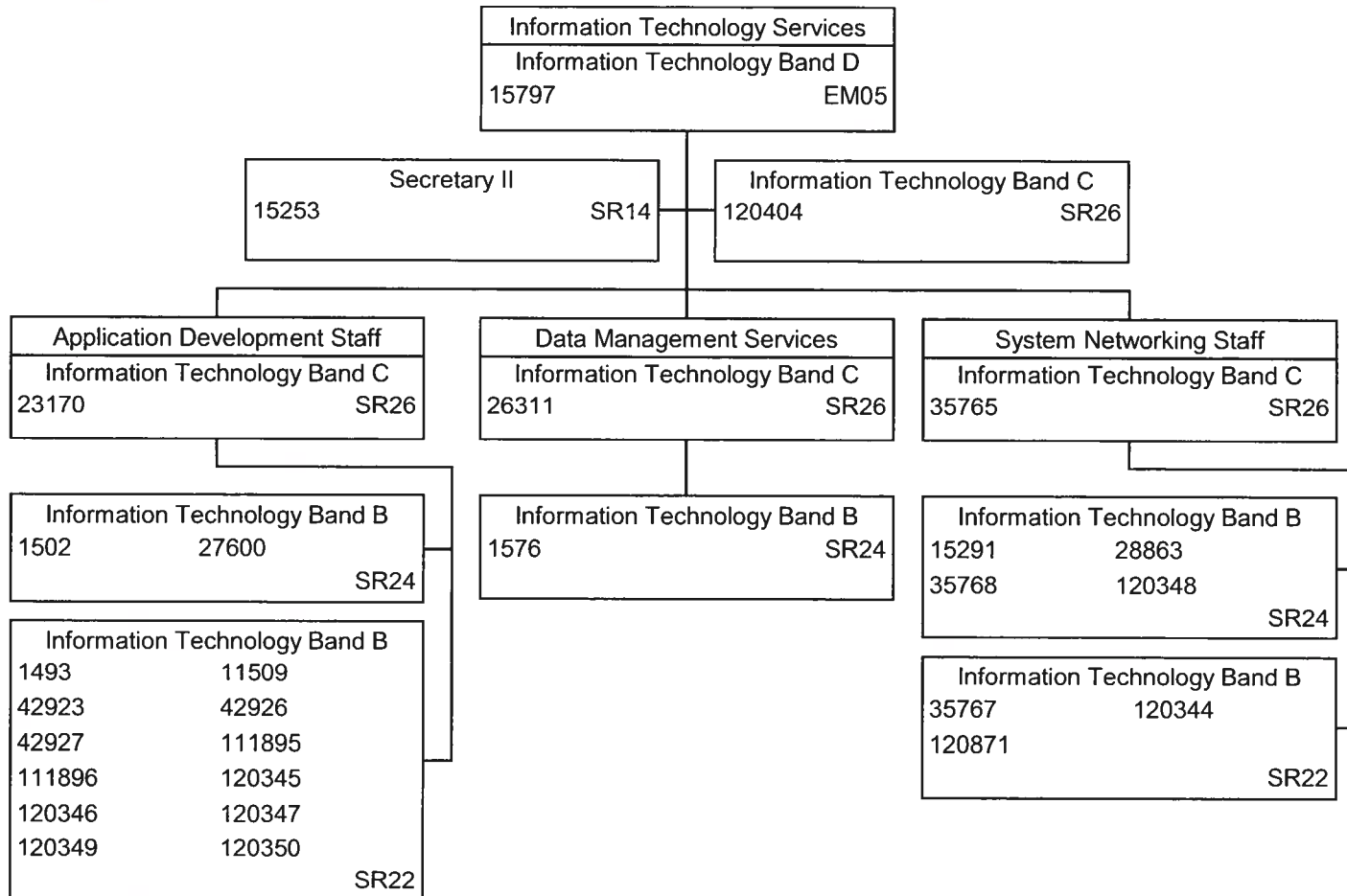
James W. Chong
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
INFORMATION TECHNOLOGY
SERVICES
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

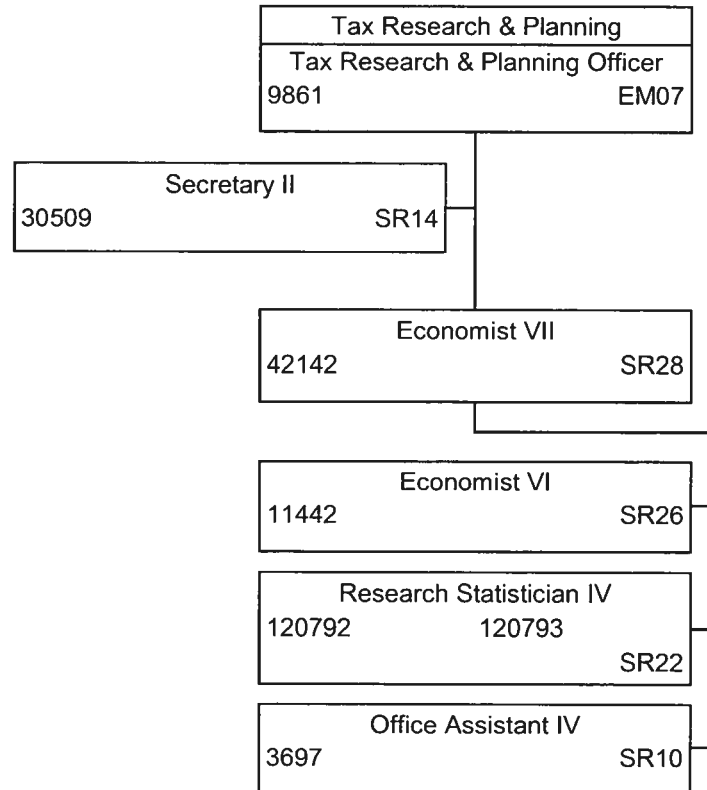
Dean W. Choy
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
TAX RESEARCH & PLANNING
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

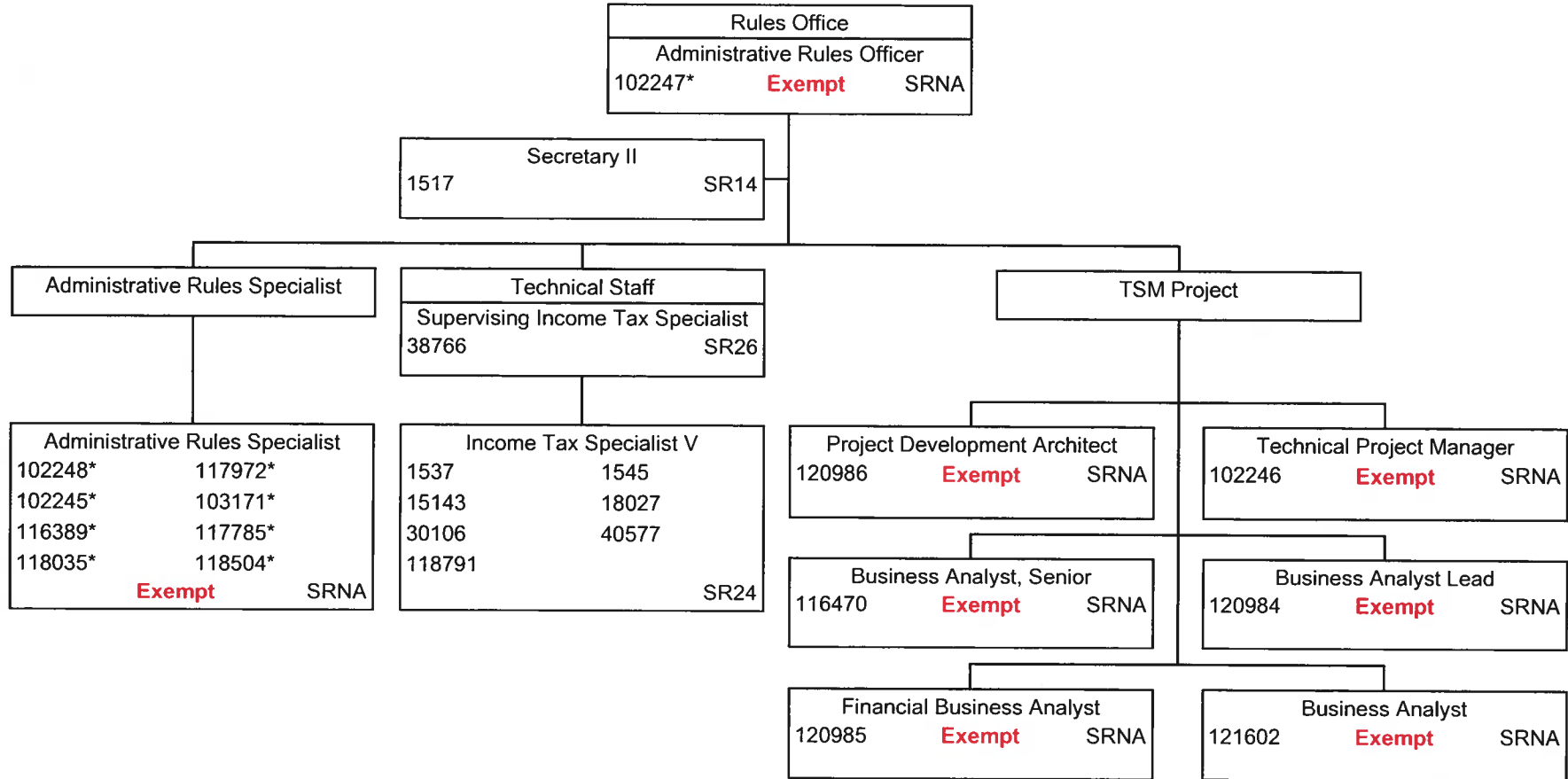
Sam W. Choy
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
RULES OFFICE
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

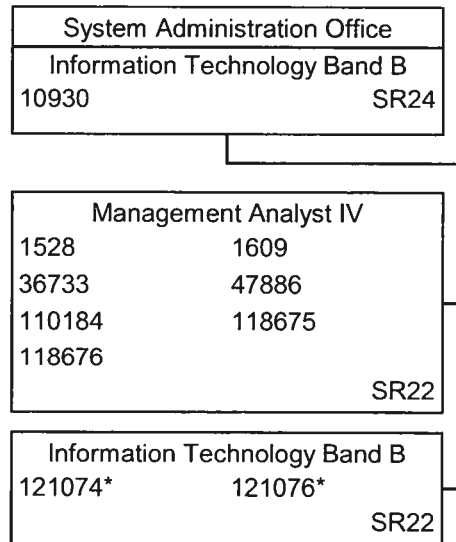
Jan W. Chy
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
SYSTEM ADMINISTRATION
OFFICE
POSITION ORGANIZATION
CHART
JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

APPROVED/DISAPPROVED:

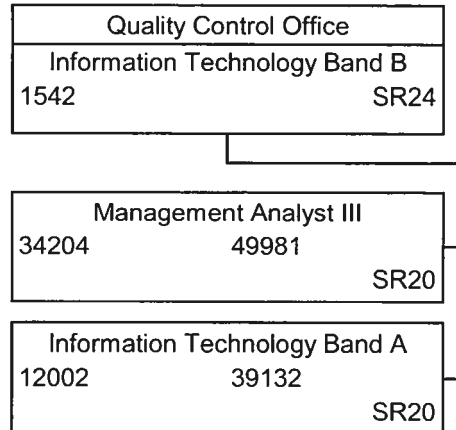
Jan W. Choy

DIRECTOR
DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
QUALITY CONTROL OFFICE
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

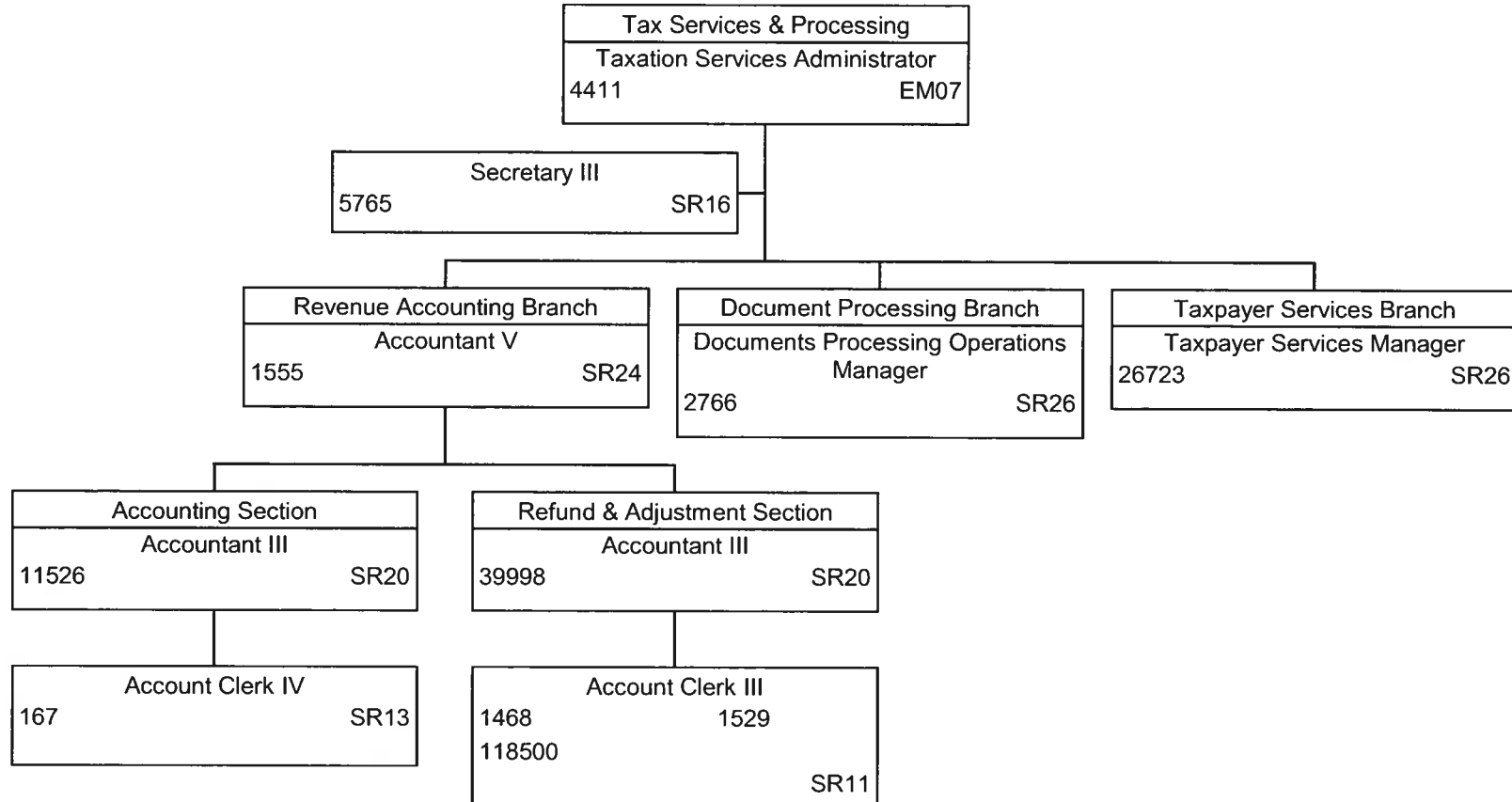
Sam W. Chey
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
TAX SERVICES & PROCESSING
DIVISION
POSITION ORGANIZATION CHART
JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

APPROVED/DISAPPROVED:

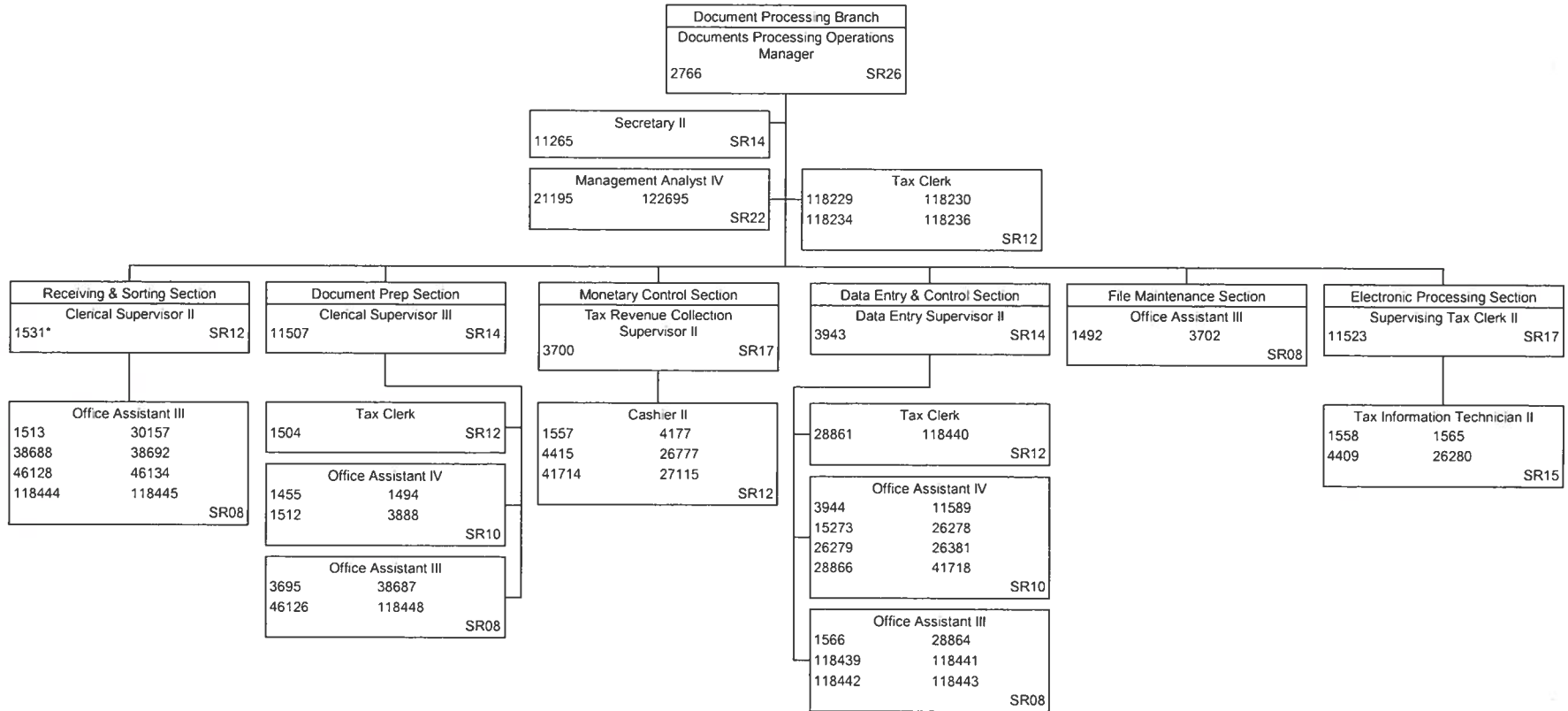
Sam W. Choy
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
TAX SERVICES & PROCESSING
DIVISION
DOCUMENT PROCESSING
BRANCH
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

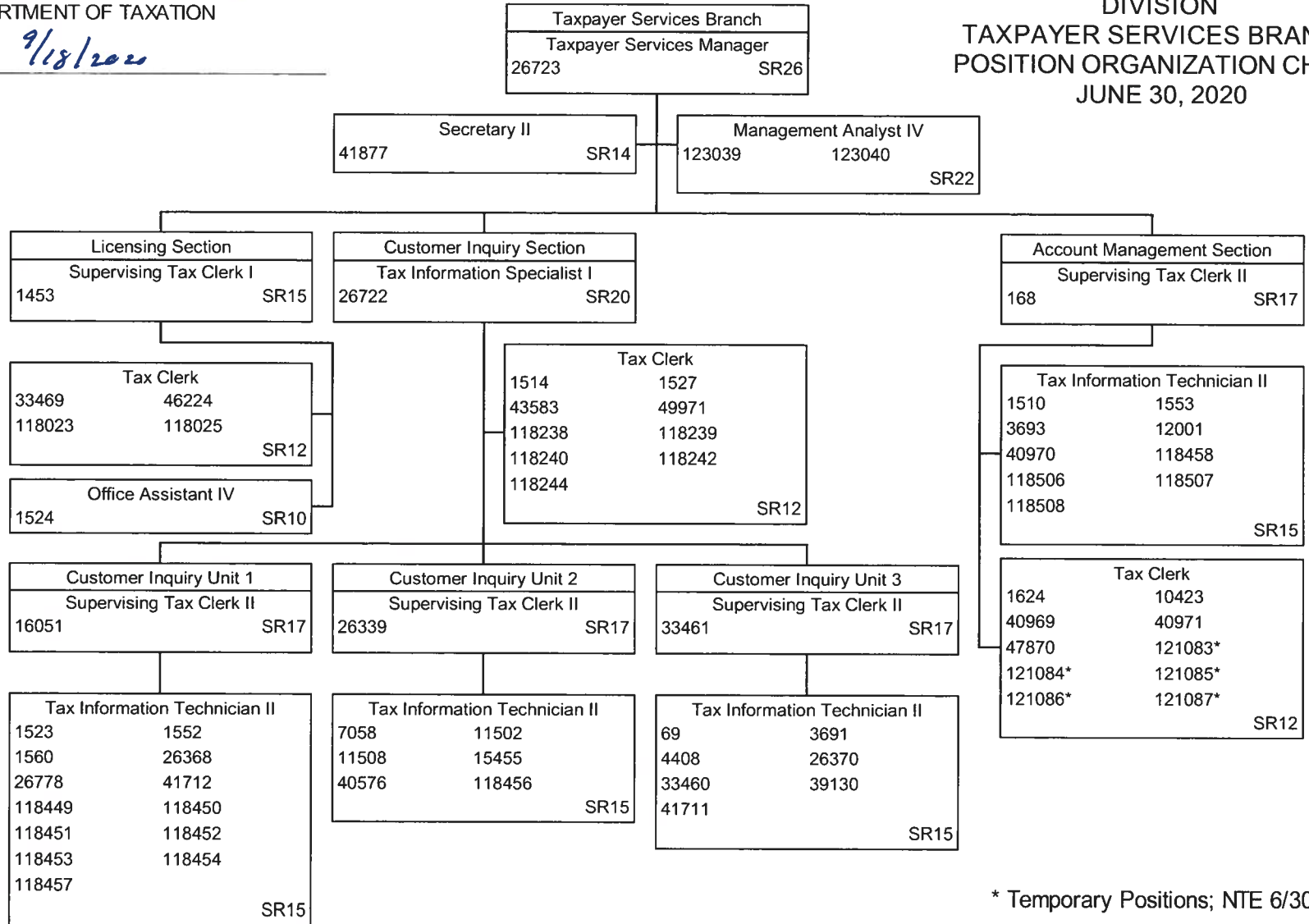
Sam Welch
 DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
 DEPARTMENT OF TAXATION
 TAX SERVICES & PROCESSING
 DIVISION
 TAXPAYER SERVICES BRANCH
 POSITION ORGANIZATION CHART
 JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

APPROVED/DISAPPROVED:

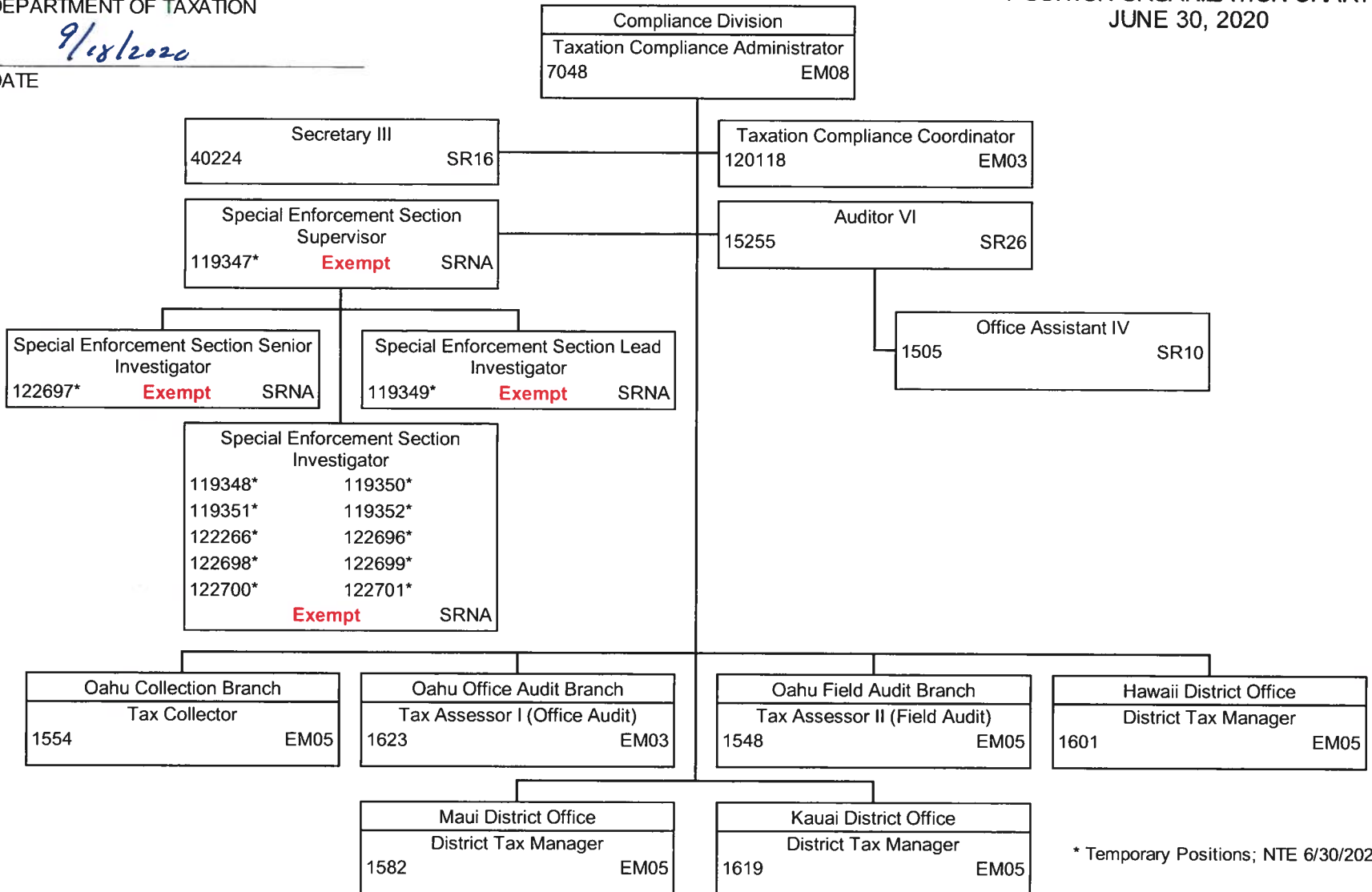
Don W. Choy

DIRECTOR
DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
POSITION ORGANIZATION CHART
JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

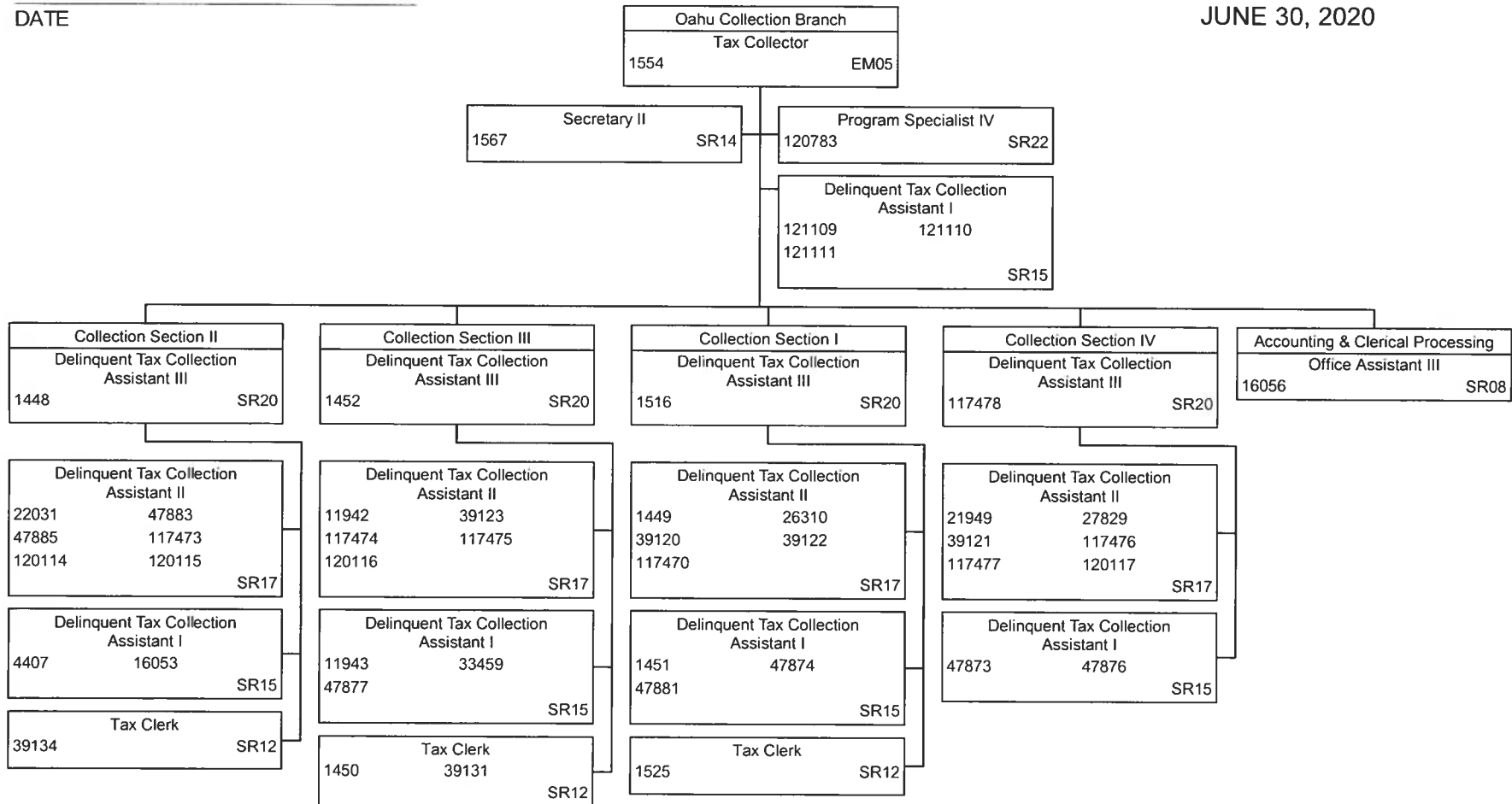
APPROVED/DISAPPROVED:

DIRECTOR
DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
OAHU COLLECTION BRANCH
POSITION ORGANIZATION
CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

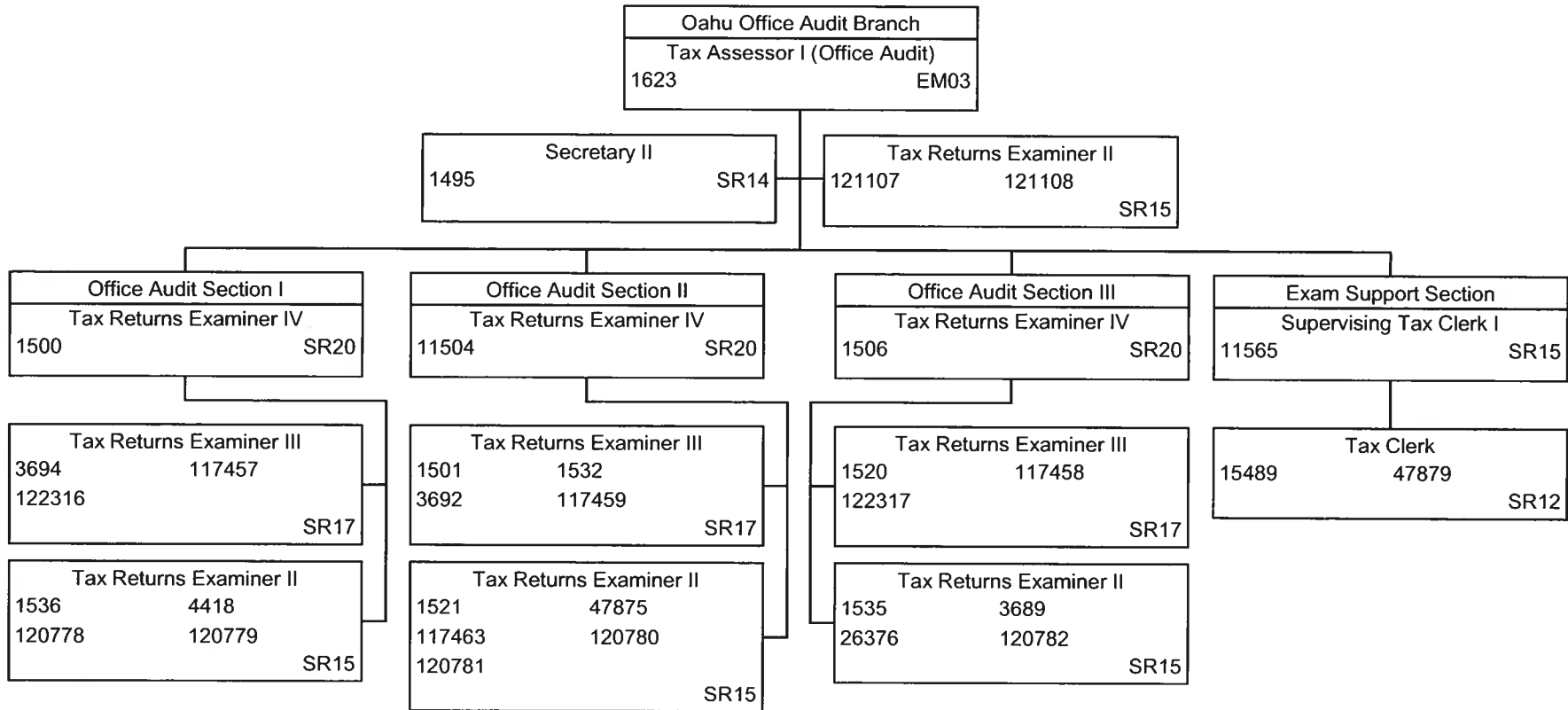
Sam W. Chey
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
OAHU OFFICE AUDIT BRANCH
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

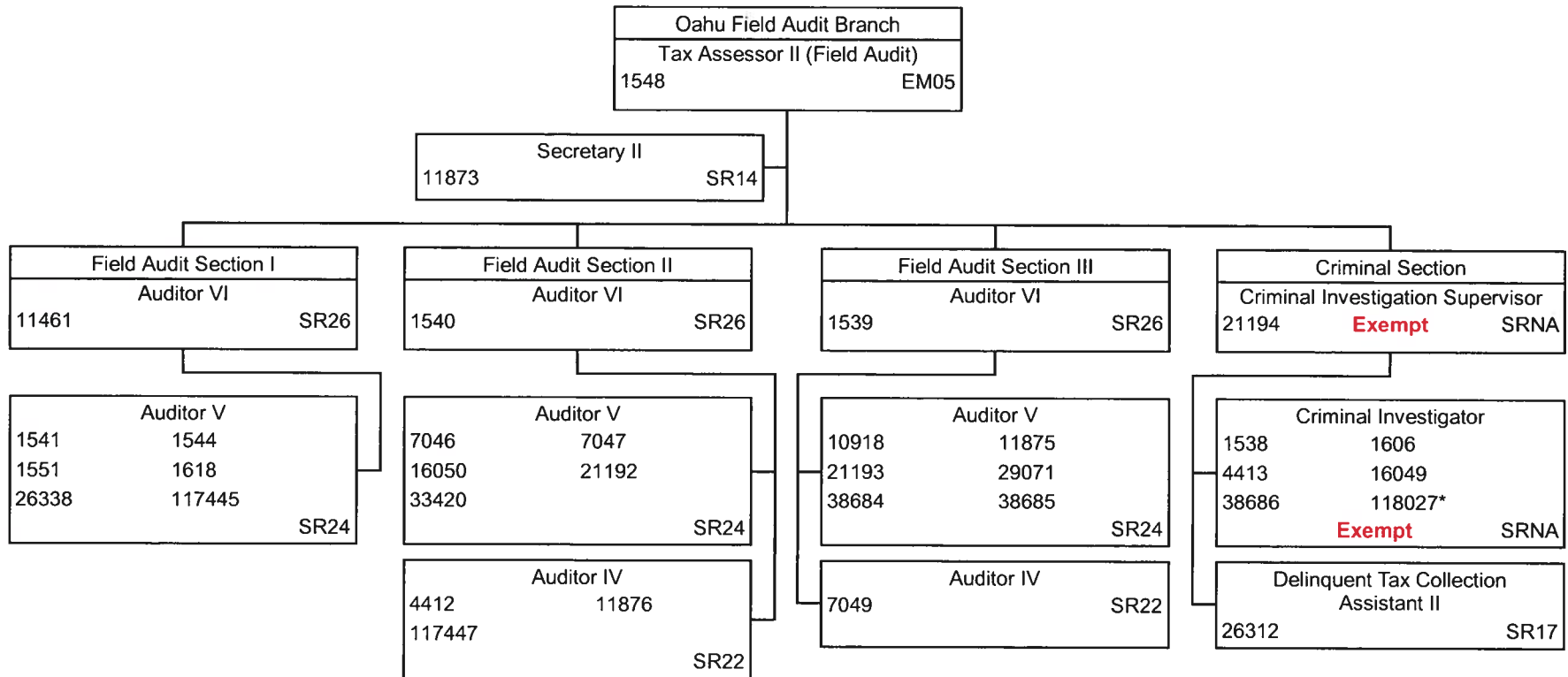
James W. Chang
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
OAHU FIELD AUDIT BRANCH
POSITION ORGANIZATION CHART
JUNE 30, 2020



* Temporary Positions; NTE 6/30/2021

APPROVED/DISAPPROVED:

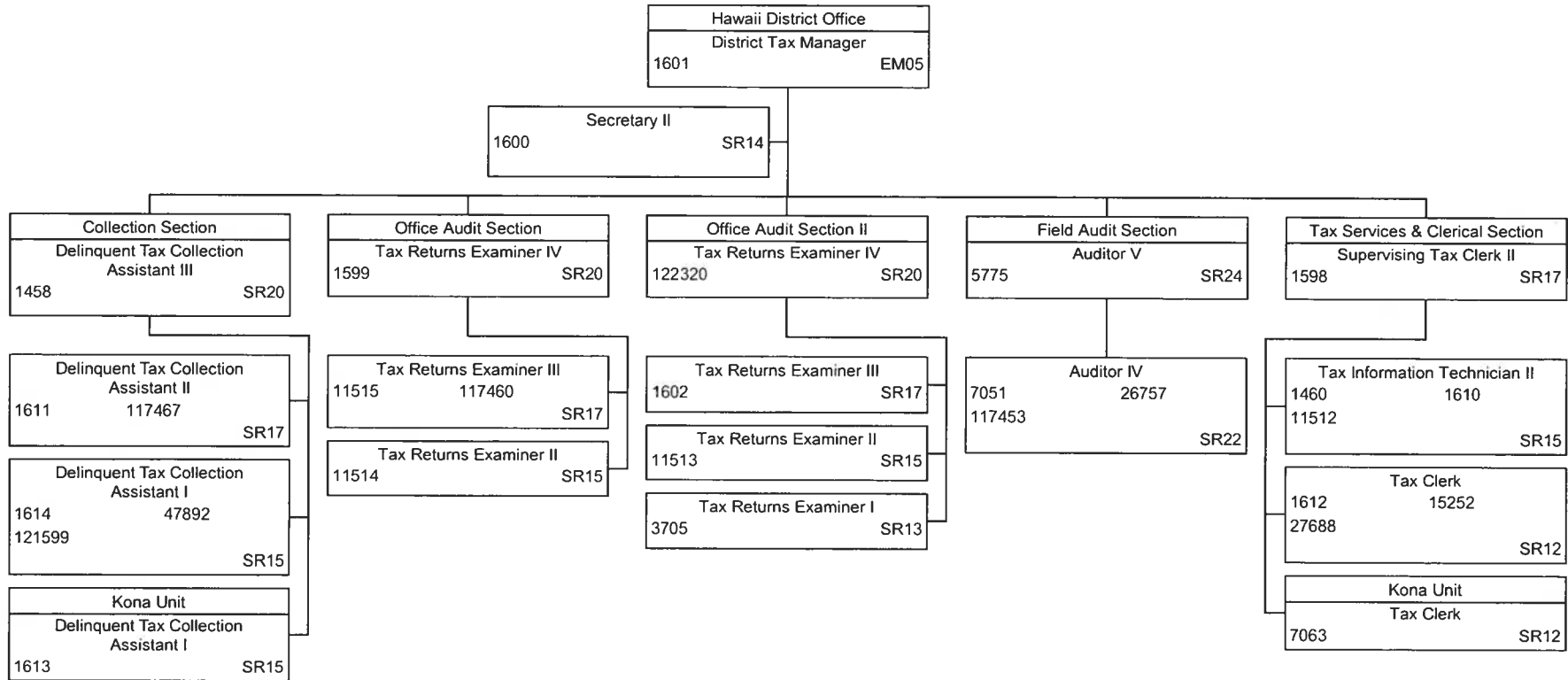
James W. Chung
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
HAWAII DISTRICT OFFICE
POSITION ORGANIZATION
CHART JUNE 30, 2020



APPROVED/DISAPPROVED:

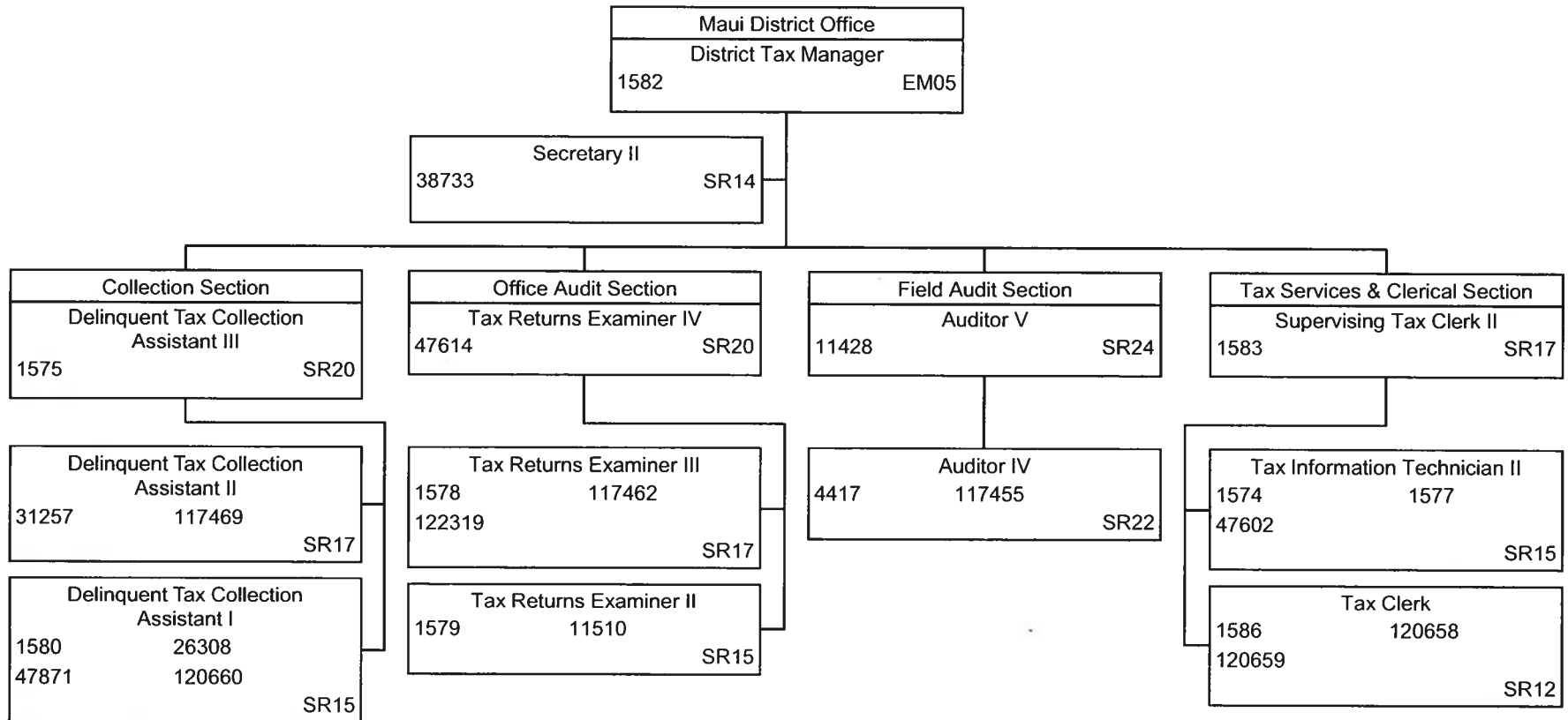
[Signature]

DIRECTOR
DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
MAUI DISTRICT OFFICE
POSITION ORGANIZATION CHART
JUNE 30, 2020



APPROVED/DISAPPROVED:

[Signature]
DIRECTOR

DEPARTMENT OF TAXATION

9/18/2020

DATE

STATE OF HAWAII
DEPARTMENT OF TAXATION
COMPLIANCE DIVISION
KAUAI DISTRICT OFFICE
POSITION ORGANIZATION CHART
JUNE 30, 2020

