

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

January 17, 2023

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

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

Re: DOTAX FB 2023-2025 Legislative Budget Briefing Testimony

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

Thank you for the opportunity to present our budget request for FB 2023-2025.

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

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

DOTAX continues to move forward with planned initiatives to improve its operations to be able to better serve the people of Hawai'i. DOTAX remains focused on program stabilization and the execution of its operational responsibilities to administer the tax laws in a consistent, fair and uniform manner.

DOTAX's strategic objectives are to increase voluntary compliance, provide excellent customer service to all stakeholders, address tax receivable balances, and to fill vacancies. These objectives will be met through efforts to identify and take enforcement action against tax violators to bring them into compliance and discourage non-compliance, improve customer service and help taxpayers understand and meet their tax responsibilities, continue active collection efforts to reduce the amount of taxes owed to the State, and exploring new ways to attract and retain employees.

Our performance metrics are based on the quantity and quality of services that we provide to the public, the number of taxpayers that we can evaluate and audit, and the amount of tax revenues collected.

B. HOW OUR BUDGET REQUESTS CONTRIBUTE TO MEETING OUR STRATEGIC OBJECTIVES, GOALS, AND PERFORMANCE METRICS

As our economy recovers from the COVID-19 pandemic, our budget requests remain consistent with our goals and objectives by working with the people of Hawai'i in executing our operational responsibility towards administering the tax laws in a consistent and fair manner.

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

The statewide economic downturn resulting from the COVID-19 pandemic has required DOTAX to re-evaluate and task our divisions to develop more streamlined operational efficiencies. Our department continues to face workforce challenges with filling specialized positions such as income tax specialists, tax returns examiners, delinquent tax collection assistants, and tax clerks. Some positions have been vacant for a long time despite our active efforts to recruit for these positions. Despite these challenges, our employees continue to faithfully perform the work necessary to provide quality services to the people of Hawai'i. We continue to explore alternative methods to not only recruit for new employees but also to retain existing employees.

D. FEDERAL FUNDS

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

E. NON-GENERAL FUNDS

https://files.hawaii.gov/tax/stats/stats/non-gf-rpts/2021-Non-General-Fund-rpts_rev.pdf

F. PROCESS TO DEVELOP AND PRIORITIZE BUDGET REQUESTS

All division administrators were asked to submit budget modifications to the Administrative Services Office (ASO) for review and initial prioritization. Form As were prepared by the ASO to determine cost factors with the department's budget. All Form As were sent to the Director of Taxation for final review and prioritization before final submission to the Department of Budget and Finance.

G. SIGNIFICANT BUDGET REQUESTS

To fulfill our mission and reach our goals, DOTAX presents the budget request for FB 2023-2025 as follows:

1. Increase Spending in ITSO (OCE)

This request adds \$495,000 to the budget for FY24 and \$295,000 to the budget for FY25. This request will modernize the Department's phones system, upgrade computer software and hardware, improve call center capacity, improve IT security, and enable remote working capabilities. Modernizing and upgrading the


Department's technology will enable more efficient and secure operations. Developing remote working capabilities could help attract and retain employees.

2. Establish Positions in the Criminal Investigation Section (CIS)
This request adds \$56,280 to the budget for FY24 and \$116,592 to the budget for FY25. The request would add two Management Analyst II positions in the Criminal Investigations Section to assist with tax fraud detection. Fraud detection and enforcement are essential to improving voluntary compliance with tax laws.
3. Fund the Tax System Modernization (TSM) Project
This request adds \$11,359,926 56,280 to the budget for FY24 and \$7,198,030 to the budget for FY25. The maintenance of the TSM is essential to the Department's operations.
4. Establish and Fund Positions and Increase Spending for Neighbor Island Offices
This request adds \$679,770 to the budget for FY24 and \$1,041,888 to the budget for FY25. This request is to establish new positions and for phone, training expenses, and furniture upgrades for neighbor island operations. This request will enable the provision of better services to our growing neighbor island communities and increase compliance efforts to detect and address tax fraud on the neighbor islands.
5. Fund Positions for Taxation Board of Review
This request adds \$533,859 to the budget for FY24 and \$546,579 to the budget for FY25. This request is needed to fund the new unified statewide Taxation Board of Review established pursuant to Act 218, SLH 2022 and Act 14, SLH 2021. The Taxation Board of Review is important to the public because it offers taxpayers a less costly venue to challenge decisions by the Department to avoid having to retain legal counsel and file a lawsuit in court.

DOTAX appreciates the ongoing support and help from the Legislature to maintain and improve its operation, and this budget request is geared towards achieving our mission and goals over the next two (2) fiscal years.

Thank you for this opportunity to testify on the DOTAX FB 2023-2025 budget request.

Very truly yours,


Gary S. Sukanuma
Director of Taxation

Attachments

FB 2023-25 Legislative Budget Briefing Testimony
Department of Taxation (DOTAX)
Program ID & Sub-Organization
Legend

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

Department of Taxation
Functions

Table 1

| <u>Division</u> | <u>Description of Function</u> | <u>Activities</u> | <u>Prog ID(s)</u> | <u>Dept-Wide</u> | <u>Statutory Reference</u> |
|--------------------------------|--|------------------------|-------------------|------------------|---|
| | | | | <u>Priority</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; and 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) |
| | | District Offices | | | Title 14, Chapter 231, 231-3, HRS (generally); 231-10, HRS (specifically) |
| | | Criminal Investigation | | | 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 Collection Services Office | | | | | |
| | To collect delinquent taxes due to the State by enforcing all State tax laws fairly and consistently. | | TAX 103 | 3 | Title 14, Chapter 231, 231-3, HRS (generally); 231-25 through 231-70, HRS (specifically) |

Department of Taxation
Functions

Table 1

| <u>Division</u> | <u>Description of Function</u> | <u>Activities</u> | <u>Prog ID(s)</u> | <u>Dept-Wide</u> | |
|-----------------------------|---|---------------------|-------------------|------------------|--|
| | | | | <u>Priority</u> | <u>Statutory Reference</u> |
| Tax Services and Processing | | | | | |
| | To process all tax documents received in the most efficient and expeditious manner possible; to maintain accurate accounting records for all tax programs; to promote voluntary taxpayer compliance through timely delivery of information, forms, and responses to questions and inquiries; and to provide assistance to taxpayers' inquiries through call center and web messaging. | | 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) |

Department of Taxation
Functions

Table 1

| Division | Description of Function | Activities | Prog ID(s) | Dept-Wide | Statutory Reference |
|---------------------|---|---------------------------------|------------|-----------|--|
| | | | | Priority | |
| Supporting Services | Revenue Collection | | | | |
| | To provide administrative direction in implementing the Department's tax programs so as to enhance effectiveness and efficiency for formulating policies, allocating resources and providing direction to operations; and to improve the State's policy and decision-making process by providing timely and accurate tax data and interpretive information. This program also provides all of the administrative and technology support for the Department. | | TAX 107 | 4 | |
| | | Administrative Services | | | 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 2023 | | | | | |
|------------------------------|-------------------|------------------|-----------------------------|------------------|-------|
| Budget Acts Appropriation | Restrictions | Additions | Emergency Appropriations | Total FY23 | MOF |
| \$ 26,970,834.00 | \$ (2,297,080.00) | \$ 521,668.00 | \$ - | \$ 25,195,422.00 | A |
| \$ 3,567,116.00 | \$ - | \$ 11,010.00 | \$ - | \$ 3,578,126.00 | B |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| \$ 30,537,950.00 | \$ (2,297,080.00) | \$ 532,678.00 | \$ - | \$ 28,773,548.00 | Total |
| | | | | | |
| Fiscal Year 2024 | | | | | |
| Budget Acts Appropriation | Reductions | Additions | | Total FY24 | MOF |
| \$ 28,534,980.00 | \$ - | \$ 12,344,817.00 | | \$ 40,879,797.00 | A |
| \$ 3,603,402.00 | \$ - | \$ - | | \$ 3,603,402.00 | B |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| \$ 32,138,382.00 | \$ - | \$ 12,344,817.00 | \$ - | \$ 44,483,199.00 | Total |
| | | | | | |
| Fiscal Year 2025 | | | | | |
| Budget Acts Appropriation | Reductions | Additions | | Total FY25 | MOF |
| \$ 29,467,959.00 | \$ - | \$ 8,224,117.00 | | \$ 37,692,076.00 | A |
| \$ 3,627,620.00 | \$ - | \$ - | | \$ 3,627,620.00 | B |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| | | | | \$ - | |
| \$ 33,095,579.00 | \$ - | \$ 8,224,117.00 | \$ - | \$ 41,319,696.00 | Total |

Department of Taxation
Program ID Totals

Table 3

| Prog ID | Program Title | MOF | As budgeted (FY23) | | | Governor's Submittal (FY24) | | | | Governor's Submittal (FY25) | | | |
|---------|---------------------------------------|-----|--------------------|---------|------------|-----------------------------|---------|------------|-------------------------------|-----------------------------|---------|------------|-------------------------------|
| | | | Pos (P) | Pos (T) | \$\$\$ | Pos (P) | Pos (T) | \$\$\$ | Percent Change of \$\$\$\$ | Pos (P) | Pos (T) | \$\$\$ | Percent Change of \$\$\$\$ |
| TAX100 | Compliance | A | 182 | 3 | 11,278,417 | 137 | 2 | 9,420,675 | -16.5% | 137 | 2 | 9,762,345 | -13.4% |
| | Tax Collection Service | | | | | | | | | | | | |
| TAX103 | Office | A | 0 | 0 | - | 47 | 1 | 2,835,971 | NA | 47 | 1 | 2,929,269 | NA |
| TAX105 | Tax Services & Processing | A | 136 | 76 | 6,477,667 | 133 | 76 | 6,762,616 | 4.4% | 133 | 76 | 7,023,850 | 8.4% |
| TAX107 | Supporting Services-Rev Collection | A | 79 | 9 | 9,214,750 | 88 | 8 | 21,860,535 | 137.2% | 88 | 8 | 17,976,612 | 95.1% |
| TAX107 | Supporting Services-Rev Collection | B | 0 | 13 | 3,567,116 | 0 | 13 | 3,603,402 | 1.0% | 0 | 13 | 3,627,620 | 1.7% |

Department of Taxation
Budget Decisions

Table 4

| Prog ID | Sub-Org | Description of Request | MOF | Initial Department Requests | | | | | | Budget and Finance Recommendations | | | | | | Governor's Decision | | | | | |
|---------|---------|--|-----|-----------------------------|---------|----------------|---------|---------|----------------|------------------------------------|---------|----------------|---------|---------|----------------|---------------------|---------|----------------|----------------|---------|--------|
| | | | | FY24 | | | FY25 | | | FY24 | | | FY25 | | | FY24 | | | FY25 | | |
| | | | | 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 | Establish positions in the Hawaii Dist Office. | A | 6.00 | | \$ 140,634 | 6.00 | | \$ 295,332 | 6.00 | | \$ 140,634 | 6.00 | | \$ 295,332 | | | | | | |
| TAX100 | CH | Fund half-year funded position in the Hawaii Dist Office. | A | | | \$ 68,928 | | | \$ 72,372 | | | \$ 68,928 | | | \$ 72,372 | | | \$ 29,610 | \$ 32,550 | | |
| TAX100 | CH | Increase OCE for Hawaii Dist Office. | A | | | \$ 57,500 | | | \$ 29,500 | | | \$ 57,500 | | | \$ 29,500 | | | | | | |
| TAX100 | CK | Establish positions in the Kauai Dist Office. | A | 6.00 | | \$ 154,530 | 6.00 | | \$ 322,788 | 6.00 | | \$ 154,530 | 6.00 | | \$ 322,788 | | | | | | |
| TAX100 | CK | Fund half-year funded position in the Kauai Dist Office. | A | | | \$ 68,928 | | | \$ 72,372 | | | \$ 68,928 | | | \$ 72,372 | | | \$ 29,610 | \$ 32,550 | | |
| TAX100 | CK | Increase OCE for Kauai Dist Office. | A | | | \$ 40,000 | | | \$ 20,000 | | | \$ 40,000 | | | \$ 20,000 | | | | | | |
| TAX100 | CM | Establish positions in the Maui Dist Office. | A | 4.00 | | \$ 97,530 | 4.00 | | \$ 204,804 | 4.00 | | \$ 97,530 | 4.00 | | \$ 204,804 | | | | | | |
| TAX100 | CM | Increase OCE for Maui Dist Office. | A | | | \$ 51,720 | | | \$ 29,720 | | | \$ 51,720 | | | \$ 29,720 | | | | | | |
| TAX105 | BC | Fund Unfunded Position in the Taxpayer Services Branch, | A | 1.00 | | \$ 56,676 | 1.00 | | \$ 59,508 | 1.00 | | \$ 56,676 | 1.00 | | \$ 59,508 | | | | | | |
| TAX100 | CO | Fund Half-year Funded Positions in the Oahu Office Audit | A | | | \$ 170,028 | | | \$ 178,524 | | | \$ 170,028 | | | \$ 178,524 | | | \$ 70,416 | \$ 83,232 | | |
| TAX107 | AA | Fund Unfunded Position in the Rules Office. | A | | | \$ 103,198 | | | \$ 107,294 | | | \$ 103,198 | | | \$ 107,294 | | | | | | |
| TAX100 | CP | Establish Positions in the Criminal Investigation Section | A | 2.00 | | \$ 56,280 | 2.00 | | \$ 116,592 | 2.00 | | \$ 56,280 | 2.00 | | \$ 116,592 | | | | | | |
| TAX107 | AC | Fund Unfunded Position in the Information Technology | A | | | \$ 80,184 | | | \$ 83,064 | | | \$ 80,184 | | | \$ 83,064 | | | | | | |
| TAX107 | AC | Increase the spending in ITSO (OCE). | A | | | \$ 495,000 | | | \$ 295,000 | | | \$ 495,000 | | | \$ 295,000 | | | | | | |
| TAX107 | AC | Fund the TSM Project--Monitor and Maintenance (OCE). | A | | | \$ 11,359,926 | | | \$ 7,198,030 | | | \$ 11,359,926 | | | \$ 7,198,030 | | | \$ 8,017,617 | \$ 3,855,721 | | |
| TAX107 | AC | Transferring IT Funds from Enterprise Technology Services to DOTAX | A | | | | | | | | | | | | | | | \$ 3,342,309 | \$ 3,342,309 | | |
| TAX107 | AA | Fund Unfunded Deputy Director Position. | A | | | \$ 161,028 | | | \$ 165,048 | | | \$ 161,028 | | | \$ 165,048 | | | \$ 161,028 | \$ 165,048 | | |
| TAX107 | AA | Establish Position in the Office of the Director. | A | 1.00 | | \$ 90,000 | 1.00 | | \$ 100,000 | 1.00 | | \$ 90,000 | 1.00 | | \$ 100,000 | | | | | | |
| TAX100 | CP | Fund Newly Established Positions in the Oahu Field Audit | A | 2.00 | | \$ 160,368 | 2.00 | | \$ 166,128 | 2.00 | | \$ 160,368 | 2.00 | | \$ 166,128 | 2.00 | | \$ 160,368 | \$ 166,128 | | |
| TAX107 | AA | Fund Newly Established Positions for the Taxation Board of Review. | A | 5.00 | | \$ 533,859 | 5.00 | | \$ 546,579 | 5.00 | | \$ 533,859 | 5.00 | | \$ 546,579 | 5.00 | | \$ 533,859 | \$ 546,579 | | |
| TAX107 | AA | Establish Position on the Taxation Board of Review. | A | 1.00 | | \$ 90,000 | 1.00 | | \$ 100,000 | 1.00 | | \$ 90,000 | 1.00 | | \$ 100,000 | | | | | | |
| TAX107 | AA | Correct Legislative Error | A | | | | | | | | | | | | | 1.00 | (1.00) | | 1.00 | | |
| TAX100 | EO | To establish Tax Coll Svc under Dir. | A | (47.00) | (1.00) | \$ (2,300,656) | (47) | (1.00) | \$ (2,300,656) | (47.00) | (1.00) | \$ (2,300,656) | (47) | (1.00) | \$ (2,300,656) | (47.00) | (1.00) | \$ (2,457,071) | \$ (2,550,369) | | |
| TAX103 | EO | To establish Tax Coll Svc under Dir. | A | 47.00 | 1.00 | \$ 2,300,656 | \$ 47 | 1.00 | \$ 2,300,656 | 47.00 | 1.00 | \$ 2,300,656 | \$ 47 | 1.00 | \$ 2,300,656 | 47.00 | 1.00 | \$ 2,457,071 | \$ 2,550,369 | | |
| TAX100 | CO | To establish Tax Coll Svc under Dir. | A | | | \$ (378,900) | | | \$ (378,900) | | | \$ (378,900) | | | \$ (378,900) | | | \$ (378,900) | \$ (378,900) | | |
| TAX103 | EO | To establish Tax Coll Svc under Dir. | A | | | \$ 378,900 | | | \$ 378,900 | | | \$ 378,900 | | | \$ 378,900 | | | \$ 378,900 | \$ 378,900 | | |
| TAX100 | EO | Transfer out Tax Comp Coord from EO. | A | (1.00) | | \$ (95,004) | \$ (1) | | \$ (95,004) | (1.00) | | \$ (95,004) | \$ (1) | | \$ (95,004) | (1.00) | | \$ (95,004) | \$ (95,004) | | |
| TAX100 | CO | Transfer in Tax Comp Coord to CO. | A | 1.00 | | \$ 95,004 | \$ 1 | | \$ 95,004 | 1.00 | | \$ 95,004 | \$ 1 | | \$ 95,004 | 1.00 | | \$ 95,004 | \$ 95,004 | | |
| TAX105 | BA | Transfer out positions and funds from TSP. | A | (3.00) | | \$ (153,012) | \$ (3) | | \$ (153,012) | (3.00) | | \$ (153,012) | \$ (3) | | \$ (153,012) | (3.00) | | \$ (153,012) | \$ (153,012) | | |
| TAX107 | AC | Transfer in positions to ITSO. | A | 3.00 | | \$ 153,012 | \$ 3 | | \$ 153,012 | 3.00 | | \$ 153,012 | \$ 3 | | \$ 153,012 | 3.00 | | \$ 153,012 | \$ 153,012 | | |
| TAX107 | AA | Transfer out ARS from Rules. | A | (1.00) | | \$ (66,084) | \$ (1) | | \$ (66,084) | (1.00) | | \$ (66,084) | \$ (1) | | \$ (66,084) | | | | | | |
| TAX107 | AA | Transfer in ARS to ASO. | A | 1.00 | | \$ 66,084 | \$ 1 | | \$ 66,084 | 1.00 | | \$ 66,084 | \$ 1 | | \$ 66,084 | | | | | | |
| TAX107 | AA | Transfer PS from TAX107/AA to TAX107/AC | A | | | | | | | | | | | | | | | \$ (231,150) | \$ (231,150) | | |
| TAX107 | AC | Transfer PS from TAX107/AA to TAX107/AC | A | | | | | | | | | | | | | | | \$ 231,150 | \$ 231,150 | | |
| | | TOTALS | A | 28.00 | - | 14,036,317 | 28.00 | - | 10,162,655 | 28.00 | - | 14,036,317 | 28.00 | - | 10,162,655 | 8.00 | (1.00) | 12,344,817 | 8,224,117 | | |

Department of Taxation
Proposed Budget Reductions

Table 5

| <u>Prog ID</u> | <u>Sub-Org</u> | <u>Description of Reduction</u> | <u>Impact of Reduction</u> | <u>MOF</u> | <u>FY24</u> | | | <u>FY25</u> | | | <u>FY23 Restriction (Y/N)</u> |
|----------------|----------------|---------------------------------|----------------------------|------------|----------------|----------------|-----------------|----------------|----------------|-----------------|---------------------------------------|
| | | | | | <u>Pos (P)</u> | <u>Pos (T)</u> | <u>\$\$\$\$</u> | <u>Pos (P)</u> | <u>Pos (T)</u> | <u>\$\$\$\$</u> | |
| | | NONE | | | | | | | | | |

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 | FY24 | | | FY25 | | |
|---------|---------|---------------|------------------|--------------------|--|--|-----|---------|---------|-----------|---------|---------|-----------|
| | | | | | | | | Pos (P) | Pos (T) | \$\$\$ | Pos (P) | Pos (T) | \$\$\$ |
| TAX100 | CH | AR | 1 | 1 | Fund half-year funded position in the Hawaii Dist Office. | Fund half-year funded position in the Hawaii Dist Office. | A | | | 29,610 | | | 32,550 |
| TAX100 | CK | AR | 2 | 2 | Fund half-year funded position in the Kauai Dist Office. | Fund half-year funded position in the Kauai Dist Office. | A | | | 29,610 | | | 32,550 |
| TAX100 | CO | AR | 3 | 3 | Fund Half-year Funded Positions in the Oahu Office Audit Branch. | Fund Half-year Funded Positions in the Oahu Office Audit Branch. | A | | | 70,416 | | | 83,232 |
| | | | | | | <ol style="list-style-type: none"> 1. ICS Maintenance is required to continue to operate the document scanning software and hardware required to process paper forms and payments. 2. ServPac Datacenter Renewal is required to continue operating the hardware, servers, database, and network equipment for department hosted applications. 3. GenTax Maintenance and Support allows the department to remain current and secure with vendor application updates. 4. FAST Hosted Services is required to continue operating the hardware, servers, database, and network equipment for the GenTax application. 5. ICS Professional Services ensure the department can upgrade and support the document scanning software and hardware required to process paper forms and payments. 6. FAST Professional services provides high level development support to enable the department to implement new tax law changes and application enhancements to increase tax collection or provide new services to taxpayers or department users. 7. FAST Central Tech is required for 24/7 experienced technical support of the GenTax application. Vendor support is required since the vendor is hosting the hardware. 8. FTA annual maintenance fee is required to participate in the Federation of Tax Administrators and receive support and information from other agencies in the federation. 9 & 11. GenTax Identity Services protects the department against the increasing threat of fraud by validating user identity and tax return information against public information and previously filed tax information prior to processing a return. 10. The GenTax Core21 upgrade is required for the application code base to remain supported. The current coding language (VB.net) is no longer being updated by Microsoft. The version upgrade includes new features that will increase reliability and the departments effectiveness in Tax administration. 11. The GenTax Identity Services Implementation is required to properly setup and configure the new service that will be hosted by the vendor. This includes setting up all the fraud rules that will be unique to DOTAX. | | | | | | | |
| TAX107 | AC | AR | 1 | 4 | Fund the TSM Project--Monitor and Maintenance (OCE). Recurring items. | | A | | | 7,003,176 | | | 3,855,721 |
| TAX107 | AC | AR | 1 | 4 | Transferring IT Funds from Enterprise Technology Services to DOTAX-Recurring items | See above | A | | | | | | 3,342,309 |
| TAX107 | AC | NR | 1 | 4 | Fund the TSM Project--Monitor and Maintenance (OCE). Non-recurring items. | See above | A | | | 1,014,441 | | | |
| TAX107 | AC | NR | 1 | 4 | Transferring IT Funds from Enterprise Technology Services to DOTAX-Non-recurring items | See above | A | | | 3,342,309 | | | |
| TAX107 | AA | AR | 2 | 5 | Fund Unfunded Deputy Director Position. | The Deputy Director position (#104171) has been vacant for several years, and funding and filling the position is critical to DOTAX operation. | A | | | 161,028 | | | 165,048 |
| TAX100 | CP | AR | 4 | 6 | Fund Newly Established Positions in the Oahu Field Audit Branch. | The two (2) auditor positions were established per Act 217, SLH 2022. | A | 2.00 | | 160,368 | 2.00 | | 166,128 |
| TAX107 | AA | AR | 3 | 7 | Fund Newly Established Positions for the Taxation Board of Review. | The five (5) positions were established per Act 218, SLH 2022. & Act 14, SLH 2021. | A | 5.00 | | 533,859 | 5.00 | | 546,579 |
| TAX107 | AA | AR | 4 | 8 | Correct Legislative Error | Correct Legislative Error | A | 1.00 | -1 | | 1.00 | -1 | |

Department of Taxation
FY 2021 - FY 2023 Restrictions

Table 7

| Fiscal Year | Prog ID | Sub-Org | MOF | Budgeted by Dept | Restriction | Difference Between Budgeted & Restricted | Percent Difference | Impact |
|-------------|---------|---------|-----|------------------|--------------|--|--------------------|---|
| 2023 | TAX100 | CH | A | 1,488,751 | \$ 133,415 | \$ 1,355,337 | 8.96% | The restrictions reduced the effectiveness of the programs. |
| 2023 | TAX100 | CK | A | 716,179 | \$ 64,180 | \$ 651,999 | 8.96% | |
| 2023 | TAX100 | CM | A | 1,399,652 | \$ 125,430 | \$ 1,274,222 | 8.96% | |
| 2023 | TAX100 | CO | A | 2,777,874 | \$ 248,939 | \$ 2,528,935 | 8.96% | |
| 2023 | TAX100 | CP | A | 2,500,425 | \$ 224,076 | \$ 2,276,349 | 8.96% | |
| 2023 | TAX100 | EO | A | 2,395,536 | \$ 214,676 | \$ 2,180,860 | 8.96% | |
| 2023 | TAX105 | BA | A | 3,216,809 | \$ 296,589 | \$ 2,920,220 | 9.22% | The restrictions reduced the effectiveness of the programs. |
| 2023 | TAX105 | BB | A | 366,636 | \$ 33,804 | \$ 332,832 | 9.22% | |
| 2023 | TAX105 | BC | A | 2,894,222 | \$ 266,847 | \$ 2,627,375 | 9.22% | |
| 2023 | TAX107 | AA | A | 6,176,647 | \$ 461,920 | \$ 5,714,727 | 7.48% | The restrictions reduced the effectiveness of the programs. |
| 2023 | TAX107 | AC | A | 2,539,585 | \$ 189,923 | \$ 2,349,663 | 7.48% | |
| 2023 | TAX107 | AD | A | 498,518 | \$ 37,282 | \$ 461,236 | 7.48% | |
| 2022 | TAX100 | CH | A | 1,416,256 | \$ 36,342 | \$ 1,379,914 | 2.57% | The restrictions reduced the effectiveness of the programs. |
| 2022 | TAX100 | CK | A | 699,422 | \$ 111,462 | \$ 587,960 | 15.94% | |
| 2022 | TAX100 | CM | A | 1,147,733 | \$ 77,174 | \$ 1,070,559 | 6.72% | |
| 2022 | TAX100 | CO | A | 2,751,776 | \$ 166,926 | \$ 2,584,850 | 6.07% | |
| 2022 | TAX100 | CP | A | 2,039,598 | \$ 132,552 | \$ 1,907,046 | 6.50% | |
| 2022 | TAX100 | EO | A | 2,153,068 | \$ 76,051 | \$ 2,077,017 | 3.53% | |
| 2022 | TAX105 | BA | A | 2,931,825 | \$ 227,225 | \$ 2,704,600 | 7.75% | The restrictions reduced the effectiveness of the programs. |
| 2022 | TAX105 | BB | A | 345,918 | \$ - | \$ 345,918 | 0.00% | |
| 2022 | TAX105 | BC | A | 2,847,244 | \$ 133,094 | \$ 2,714,150 | 4.67% | |
| 2022 | TAX107 | AA | A | 6,356,867 | \$ 327,120 | \$ 6,029,747 | 5.15% | The restrictions reduced the effectiveness of the programs. |
| 2022 | TAX107 | AC | A | 1,940,642 | \$ 186,436 | \$ 1,754,206 | 9.61% | |
| 2022 | TAX107 | AD | A | 432,279 | \$ - | \$ 432,279 | 0.00% | |
| 2021 | TAX100 | CH | A | 1,304,975 | \$ 135,799 | \$ 1,169,176 | 10.41% | The restrictions reduced the effectiveness of the programs. |
| 2021 | TAX100 | CK | A | 646,124 | \$ 67,237 | \$ 578,887 | 10.41% | |
| 2021 | TAX100 | CM | A | 1,104,320 | \$ 114,918 | \$ 989,402 | 10.41% | |
| 2021 | TAX100 | CO | A | 2,693,607 | \$ 280,304 | \$ 2,413,303 | 10.41% | |
| 2021 | TAX100 | CP | A | 1,884,640 | \$ 196,121 | \$ 1,688,519 | 10.41% | |
| 2021 | TAX100 | EO | A | 1,972,590 | \$ 205,273 | \$ 1,767,317 | 10.41% | |
| 2021 | TAX105 | BA | A | 2,997,065 | \$ 224,002 | \$ 2,773,063 | 7.47% | The restrictions reduced the effectiveness of the programs. |
| 2021 | TAX105 | BB | A | 316,499 | \$ - | \$ 316,499 | 0.00% | |
| 2021 | TAX105 | BC | A | 2,622,371 | \$ 195,998 | \$ 2,426,373 | 7.47% | |
| 2021 | TAX107 | AA | A | 12,167,687 | \$ 1,031,325 | \$ 11,136,362 | 8.48% | The restrictions reduced the effectiveness of the programs. |
| 2021 | TAX107 | AC | A | 1,687,286 | \$ 137,503 | \$ 1,549,783 | 8.15% | |
| 2021 | TAX107 | AD | A | 487,587 | \$ - | \$ 487,587 | 0.00% | |

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 FY22 and FY23

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> |
|---|------------|----------------|----------------|---------------|---------------------|---|-------------------|--|----------------------------|------------------------|
| NONE | | | | | | | | | | |

Department of Taxation
 Vacancy Report as of January 23, 2023
 by Priority

Table 11

| Prog ID | Sub-Org | Date of Vacancy | Expected Fill Date | Position Number | Position Title | Exem pt (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 | 7/1/2022 | 6/30/2023 | 00124431 | Taxation Board of Review Chair | Y | SRNA | 00 | P | 1.00 | A | \$ 131,590.00 | \$ - | Y | N | N/A | | 1 |
| TAX107 | AA | 7/1/2022 | 6/30/2023 | 00124432 | TaxationBoard of Review Member | Y | SRNA | 00 | P | 1.00 | A | \$ 118,432.00 | \$ - | Y | N | N/A | | 2 |
| TAX107 | AA | 7/1/2022 | 6/30/2023 | 00124433 | TaxationBoard of Review Member | Y | SRNA | 00 | P | 1.00 | A | \$ 118,432.00 | \$ - | Y | N | N/A | | 3 |
| TAX107 | AA | 7/1/2020 | 3/31/2023 | 00117972 | Administrative Rules Spclt | Y | SRNA | 73 | T | 1.00 | A | \$ - | \$ 99,228.00 | N | N | N/A | | 4 |
| TAX100 | CP | 7/2/2019 | 3/31/2023 | 00001538 | Criminal Investigator | Y | SRNA | 13 | P | 1.00 | A | \$ - | \$ 90,144.00 | N | N | N/A | | 5 |
| TAX100 | CP | 3/7/2020 | 3/31/2023 | 00118027 | Criminal Investigator | Y | SRNA | 13 | T | 1.00 | A | \$ - | \$ 90,144.00 | N | N | N/A | | 6 |
| TAX107 | AA | 3/7/2022 | 6/30/2023 | 00120985 | Program Budget Analyst V | N | SRNA | 73 | P | 1.00 | A | \$ 78,168.00 | \$ 78,168.00 | Y | N | N/A | | 7 |
| TAX107 | AA | 12/7/2022 | 6/30/2023 | 00118035 | Administrative Rules Spclt | Y | SRNA | 73 | T | 1.00 | A | \$ 100,008.00 | \$ 71,412.00 | Y | N | N/A | | 8 |
| TAX107 | AA | 7/1/2022 | 6/30/2023 | 00122696 | Spcl Enfc Section Investigator | Y | SRNA | 73 | T | 1.00 | B | \$ 62,544.00 | \$ 66,297.00 | Y | N | N/A | | 9 |
| TAX107 | AA | 12/16/2022 | 6/30/2023 | 00120984 | Admin Rules Spclt - App Case Sp | Y | SRNA | 73 | P | 1.00 | A | \$ 91,116.00 | \$ 63,240.00 | Y | N | N/A | | 10 |
| TAX107 | AA | 12/16/2022 | 6/30/2023 | 00119352 | Spcl Enf Section Investigator | Y | SRNA | 73 | T | 1.00 | B | \$ 55,968.00 | \$ 60,516.00 | Y | N | N/A | | 11 |
| TAX107 | AA | 12/13/2022 | 6/30/2023 | 00001466 | Departmental HR Officer II | N | EM03 | 35 | P | 1.00 | A | \$ 98,628.00 | \$ 101,592.00 | Y | N | N/A | | 12 |
| TAX100 | CP | 12/31/2022 | 6/30/2023 | 00001540 | Auditor VI | N | SR26 | 23 | P | 1.00 | A | \$ 99,468.00 | \$ 101,460.00 | Y | N | N/A | | 13 |
| TAX107 | AA | 10/3/2022 | 6/30/2023 | 00038766 | Supervising Income Tax Spclt | N | SR26 | 23 | P | 1.00 | A | \$ 99,468.00 | \$ 101,460.00 | Y | N | N/A | | 14 |
| TAX107 | AC | 5/17/2022 | 6/30/2023 | 00026311 | Information Technology Band C | N | SR26 | 23 | P | 1.00 | A | \$ 95,652.00 | \$ 95,652.00 | Y | N | N/A | | 15 |
| TAX105 | BA | 12/31/2022 | 6/30/2023 | 00002766 | Documents Proccsg Optns Mgr | N | SR26 | 23 | P | 1.00 | A | \$ 75,588.00 | \$ 77,100.00 | Y | N | N/A | | 16 |
| TAX107 | AC | 4/11/2022 | 6/30/2023 | 00023170 | Information Technology Band C | N | SR26 | 23 | P | 1.00 | A | \$ 75,588.00 | \$ 75,588.00 | Y | N | N/A | | 17 |
| TAX100 | CP | 11/1/2022 | 6/30/2023 | 00010918 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 91,968.00 | \$ 93,804.00 | Y | N | N/A | | 18 |
| TAX100 | CP | 12/1/2022 | 6/30/2023 | 00026338 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 72,684.00 | \$ 93,804.00 | Y | N | N/A | | 19 |
| TAX107 | AA | 10/1/2021 | 5/31/2023 | 00015143 | Income Tax Specialist V | N | SR24 | 13 | P | 1.00 | A | \$ 91,968.00 | \$ 91,968.00 | Y | N | N/A | | 20 |
| TAX107 | AA | 7/1/2021 | 5/31/2023 | 00030106 | Income Tax Specialist V | N | SR24 | 13 | P | 1.00 | A | \$ 84,660.00 | \$ 91,968.00 | Y | N | N/A | | 21 |
| TAX100 | CM | 12/31/2019 | 3/31/2023 | 00011428 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 75,588.00 | \$ 90,144.00 | Y | N | N/A | | 22 |
| TAX107 | AA | 12/31/2019 | 3/31/2023 | 00010930 | Information Technology Band B | N | SR24 | 23 | P | 1.00 | A | \$ 71,232.00 | \$ 90,144.00 | Y | N | N/A | | 23 |
| TAX107 | AA | 12/31/2018 | 3/31/2023 | 00001542 | Information Technology Band B | N | SR24 | 23 | P | 1.00 | A | \$ - | \$ 88,248.00 | N | N | N/A | | 24 |
| TAX100 | CK | 2/1/2022 | 6/30/2023 | 00001622 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 85,032.00 | \$ 85,032.00 | Y | N | N/A | | 25 |
| TAX107 | AA | 10/3/2022 | 6/30/2023 | 00018027 | Income Tax Specialist V | N | SR24 | 13 | P | 1.00 | A | \$ 75,588.00 | \$ 77,100.00 | Y | N | N/A | | 26 |
| TAX100 | CP | 1/18/2022 | 6/30/2023 | 00029071 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 75,588.00 | \$ 75,588.00 | Y | N | N/A | | 27 |
| TAX107 | AC | 8/15/2022 | 6/30/2023 | 00001576 | Information Technology Band B | N | SR24 | 13 | P | 1.00 | A | \$ 69,876.00 | \$ 71,268.00 | Y | N | N/A | | 28 |
| TAX107 | AC | 6/16/2022 | 6/30/2023 | 00120345 | Information Technology Band B | N | SR24 | 13 | P | 1.00 | A | \$ 62,136.00 | \$ 69,876.00 | Y | N | N/A | | 29 |
| TAX100 | CP | 7/1/2022 | 6/30/2023 | 00124376 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 76,667.00 | \$ - | Y | N | N/A | | 30 |
| TAX100 | CP | 7/1/2022 | 6/30/2023 | 00124377 | Auditor V | N | SR24 | 13 | P | 1.00 | A | \$ 76,667.00 | \$ - | Y | N | N/A | | 31 |
| TAX100 | CP | 1/18/2022 | 6/30/2023 | 00011876 | Auditor IV | N | SR22 | 13 | P | 1.00 | A | \$ 78,612.00 | \$ 78,612.00 | Y | N | N/A | | 32 |
| TAX107 | AC | 2/8/2019 | 3/31/2023 | 00120350 | Information Technology Band B | N | SR22 | 13 | P | 1.00 | A | \$ - | \$ 67,044.00 | N | N | N/A | | 33 |
| TAX107 | AC | 7/1/2022 | 6/30/2023 | 00001502 | Information Technology Band B | N | SR22 | 13 | P | 1.00 | A | \$ 75,588.00 | \$ 58,572.80 | Y | Y | 1 | | 34 |
| TAX107 | AA | 12/2/2022 | 6/30/2023 | 00040345 | Human Resources Spclt V | N | SR22 | 73 | P | 1.00 | A | \$ 69,876.00 | \$ 58,572.00 | Y | N | N/A | | 35 |
| TAX107 | AC | 10/1/2019 | 3/31/2023 | 00120348 | Information Technology Band B | N | SR22 | 13 | P | 1.00 | A | \$ - | \$ 58,560.00 | N | N | N/A | | 36 |
| TAX107 | AC | 4/1/2022 | 6/30/2023 | 00011509 | Information Technology Band B | N | SR22 | 13 | P | 1.00 | A | \$ 57,420.00 | \$ 57,420.00 | Y | N | N/A | | 37 |
| TAX107 | AC | 8/1/2019 | 3/31/2023 | 00028863 | Information Technology Band B | N | SR22 | 13 | P | 1.00 | A | \$ - | \$ 56,280.00 | N | N | N/A | | 38 |
| TAX107 | AA | 5/17/2022 | 6/30/2023 | 00001546 | Human Resources Spclt IV | N | SR22 | 73 | P | 1.00 | A | \$ 51,024.00 | \$ 55,200.00 | Y | N | N/A | | 39 |
| TAX105 | BA | 7/1/2022 | 6/30/2023 | 00123039 | Management Analyst IV | N | SR22 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ - | Y | N | N/A | | 40 |
| TAX105 | BA | 7/1/2022 | 6/30/2023 | 00123040 | Management Analyst IV | N | SR22 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ - | Y | N | N/A | | 41 |
| TAX100 | CK | 11/3/2020 | 3/31/2023 | 00004421 | Tax Returns Examiner IV | N | SR20 | 04 | P | 1.00 | A | \$ 61,752.00 | \$ 68,580.00 | Y | N | N/A | | 42 |
| TAX100 | EK | 12/31/2022 | 6/30/2023 | 00001507 | Delinquent Tax Coll Asst II | N | SR20 | 04 | P | 1.00 | A | \$ 65,760.00 | \$ 68,208.00 | Y | N | N/A | | 43 |
| TAX107 | AA | 1/18/2022 | 6/30/2023 | 00049981 | Management Analyst III | N | SR20 | 13 | P | 1.00 | A | \$ - | \$ 62,136.00 | N | N | N/A | | 44 |
| TAX100 | CM | 9/16/2019 | 3/31/2023 | 00004417 | Auditor IV | N | SR20 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 56,280.00 | Y | N | N/A | | 45 |
| TAX105 | BC | 10/3/2022 | 6/30/2023 | 00038768 | Tax Information Specialist I | N | SR20 | 13 | P | 1.00 | A | \$ 46,932.00 | \$ 52,044.00 | Y | N | N/A | | 46 |
| TAX107 | AC | 7/1/2022 | 6/30/2023 | 00001493 | Information Technology Band B | N | SR20 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 52,041.60 | Y | Y | 1 | | 47 |
| TAX107 | AC | 7/1/2022 | 6/30/2023 | 00027600 | Information Technology Band B | N | SR20 | 13 | P | 1.00 | A | \$ 75,588.00 | \$ 52,041.60 | Y | Y | 1 | | 48 |
| TAX107 | AC | 7/1/2022 | 6/30/2023 | 00042923 | Information Technology Band B | N | SR20 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 52,041.60 | Y | Y | 1 | | 49 |
| TAX107 | AC | 7/1/2022 | 6/30/2023 | 00042926 | Information Technology Band B | N | SR20 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 52,041.60 | Y | Y | 1 | | 50 |
| TAX107 | AC | 6/28/2019 | 3/31/2023 | 00120347 | Information Technology Band B | N | SR20 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 50,916.00 | Y | N | N/A | | 51 |
| TAX100 | CK | 7/1/2022 | 6/30/2023 | 00124295 | Delinquent Tax Coll Asst III | N | SR20 | 04 | P | 1.00 | A | \$ 29,250.00 | \$ - | Y | N | N/A | | 52 |
| TAX107 | AA | 7/1/2022 | 6/30/2023 | 00124434 | Secretary IV | N | SR18 | 63 | P | 1.00 | A | \$ 75,044.00 | \$ - | Y | N | N/A | | 53 |

Department of Taxation
Vacancy Report as of January 23, 2023
by Priority

Table 11

| | | | | | | | | | | | | | | | | | |
|--------|----|------------|-----------|----------|-----------------------------|---|------|----|---|------|---|--------------|--------------|---|---|-----|-----|
| TAX107 | AA | 7/1/2022 | 6/30/2023 | 00124435 | Legal Secretary | N | SR18 | 63 | P | 1.00 | A | \$ 75,044.00 | \$ - | Y | N | N/A | 54 |
| TAX105 | BC | 12/31/2020 | 3/31/2023 | 00016051 | Supervising Tax Clerk II | N | SR17 | 04 | P | 1.00 | A | \$ 52,848.00 | \$ 65,904.00 | Y | N | N/A | 55 |
| TAX100 | EO | 11/1/2022 | 6/30/2023 | 00001449 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ 63,288.00 | \$ 65,640.00 | Y | N | N/A | 56 |
| TAX100 | EO | 12/31/2019 | 3/31/2023 | 00117470 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ - | \$ 63,612.00 | N | N | N/A | 57 |
| TAX100 | EO | 12/31/2019 | 3/31/2023 | 00117475 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ - | \$ 63,612.00 | N | N | N/A | 58 |
| TAX100 | EM | 10/21/2022 | 6/30/2023 | 00001583 | Supervising Tax Clerk II | N | SR17 | 04 | P | 1.00 | A | \$ 56,208.00 | \$ 58,296.00 | Y | N | N/A | 59 |
| TAX100 | CO | 9/1/2022 | 6/30/2023 | 00117457 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 56,316.00 | \$ 56,316.00 | Y | N | N/A | 60 |
| TAX100 | CO | 11/16/2022 | 6/30/2023 | 00003692 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 54,108.00 | \$ 56,124.00 | Y | N | N/A | 61 |
| TAX100 | CO | 9/1/2022 | 6/30/2023 | 00001501 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 54,108.00 | \$ 54,108.00 | Y | N | N/A | 62 |
| TAX100 | CO | 9/1/2022 | 6/30/2023 | 00001520 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 52,044.00 | \$ 52,044.00 | Y | N | N/A | 63 |
| TAX100 | EO | 10/3/2022 | 6/30/2023 | 00117474 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ 50,016.00 | \$ 51,876.00 | Y | N | N/A | 64 |
| TAX100 | EO | 6/16/2022 | 6/30/2023 | 00047883 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ 50,016.00 | \$ 50,016.00 | Y | N | N/A | 65 |
| TAX100 | CH | 7/1/2022 | 6/30/2023 | 00011515 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 46,272.00 | Y | N | N/A | 66 |
| TAX100 | CO | 2/1/2022 | 6/30/2023 | 00117458 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 46,272.00 | Y | N | N/A | 67 |
| TAX100 | CO | 5/2/2022 | 6/30/2023 | 00122317 | Tax Returns Examiner III | N | SR17 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 46,272.00 | Y | N | N/A | 68 |
| TAX100 | EO | 11/29/2019 | 3/31/2023 | 00120117 | Delinquent Tax Coll Asst II | N | SR17 | 03 | P | 1.00 | A | \$ - | \$ 43,014.40 | N | N | N/A | 69 |
| TAX107 | AA | 8/15/2019 | 3/31/2023 | 00110184 | General Professional IV | N | SR16 | 13 | P | 1.00 | A | \$ 67,200.00 | \$ 56,280.00 | Y | N | N/A | 70 |
| TAX105 | BA | 12/31/2018 | 3/31/2023 | 00005765 | Secretary III | N | SR16 | 63 | P | 1.00 | A | \$ 48,084.00 | \$ 49,680.00 | Y | N | N/A | 71 |
| TAX100 | EH | 12/1/2022 | 6/30/2023 | 00001614 | Delinquent Tax Coll Asst I | N | SR15 | 03 | P | 1.00 | A | \$ 63,288.00 | \$ 65,640.00 | Y | N | N/A | 72 |
| TAX100 | CO | 11/16/2021 | 5/31/2023 | 00121107 | Tax Returns Examiner II | N | SR15 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 63,288.00 | Y | N | N/A | 73 |
| TAX100 | EO | 12/31/2022 | 6/30/2023 | 00016053 | Delinquent Tax Coll Asst I | N | SR15 | 03 | P | 1.00 | A | \$ 60,864.00 | \$ 63,132.00 | Y | N | N/A | 74 |
| TAX100 | EO | 8/1/2022 | 6/30/2023 | 00001451 | Delinquent Tax Coll Asst I | N | SR15 | 03 | P | 1.00 | A | \$ 52,044.00 | \$ 52,044.00 | Y | N | N/A | 75 |
| TAX100 | EH | 11/1/2022 | 6/30/2023 | 00047892 | Delinquent Tax Coll Asst I | N | SR15 | 04 | P | 1.00 | A | \$ 54,180.00 | \$ 49,872.00 | Y | N | N/A | 76 |
| TAX105 | BC | 10/3/2022 | 6/30/2023 | 00007058 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ 48,084.00 | \$ 49,872.00 | Y | N | N/A | 77 |
| TAX107 | AA | 11/1/2022 | 6/30/2023 | 00004409 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ 48,084.00 | \$ 49,872.00 | Y | N | N/A | 78 |
| TAX100 | EM | 2/12/2020 | 3/31/2023 | 00001574 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 46,476.00 | Y | N | N/A | 79 |
| TAX105 | BC | 4/13/2022 | 6/30/2023 | 00015455 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ 44,496.00 | \$ 44,496.00 | Y | N | N/A | 80 |
| TAX105 | BC | 5/2/2022 | 6/30/2023 | 00118452 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ 44,496.00 | \$ 44,496.00 | Y | N | N/A | 81 |
| TAX100 | EO | 1/3/2023 | 6/30/2023 | 00039121 | Delinquent Tax Coll Asst II | N | SR15 | 03 | P | 1.00 | A | \$ 50,016.00 | \$ 44,388.00 | Y | N | N/A | 82 |
| TAX107 | AA | 11/1/2022 | 6/30/2023 | 00041009 | Account Clerk V | N | SR15 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 44,388.00 | Y | N | N/A | 83 |
| TAX100 | EO | 7/1/2022 | 6/30/2023 | 00039123 | Delinquent Tax Coll Asst II | N | SR15 | 03 | P | 1.00 | A | \$ 50,016.00 | \$ 44,387.20 | Y | Y | 1 | 84 |
| TAX100 | EO | 7/1/2019 | 3/31/2023 | 00033459 | Delinquent Tax Coll Asst I | N | SR15 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 43,008.00 | Y | N | N/A | 85 |
| TAX100 | EO | 10/16/2019 | 3/31/2023 | 00047881 | Delinquent Tax Coll Asst I | N | SR15 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 39,720.00 | Y | N | N/A | 86 |
| TAX100 | CO | 7/1/2022 | 6/30/2023 | 00124292 | Tax Returns Examiner II | N | SR15 | 03 | P | 1.00 | A | \$ 23,136.00 | \$ - | Y | N | N/A | 87 |
| TAX100 | CO | 7/1/2022 | 6/30/2023 | 00124293 | Tax Returns Examiner II | N | SR15 | 03 | P | 1.00 | A | \$ 23,136.00 | \$ - | Y | N | N/A | 88 |
| TAX105 | BC | 7/1/2022 | 6/30/2023 | 00124296 | Tax Information Tech II | N | SR15 | 03 | P | 1.00 | A | \$ - | \$ - | N | N | N/A | 89 |
| TAX100 | CO | 6/1/2022 | 6/30/2023 | 00001495 | Secretary II | N | SR14 | 03 | P | 1.00 | A | \$ 41,100.00 | \$ 41,100.00 | Y | N | N/A | 90 |
| TAX105 | BC | 11/1/2022 | 6/30/2023 | 00041711 | Tax Information Tech II | N | SR13 | 03 | P | 1.00 | A | \$ 39,540.00 | \$ 41,016.00 | Y | N | N/A | 91 |
| TAX100 | CH | 4/2/2022 | 6/30/2023 | 00011514 | Tax Returns Examiner II | N | SR13 | 03 | P | 1.00 | A | \$ 39,540.00 | \$ 39,540.00 | Y | N | N/A | 92 |
| TAX105 | BA | 6/1/2022 | 6/30/2023 | 00118234 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 42,792.00 | Y | N | N/A | 93 |
| TAX100 | EO | 10/3/2022 | 6/30/2023 | 00039134 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ 38,004.00 | \$ 39,420.00 | Y | N | N/A | 94 |
| TAX105 | BA | 11/1/2022 | 6/30/2023 | 00026777 | Cashier II | N | SR12 | 03 | P | 1.00 | A | \$ 38,004.00 | \$ 39,420.00 | Y | N | N/A | 95 |
| TAX105 | BC | 11/1/2022 | 6/30/2023 | 00040969 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ 38,004.00 | \$ 39,420.00 | Y | N | N/A | 96 |
| TAX100 | EK | 12/1/2021 | 5/31/2023 | 00047882 | Delinquent Tax Coll Asst I | N | SR12 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 38,004.00 | Y | N | N/A | 97 |
| TAX105 | BA | 7/1/2022 | 6/30/2023 | 00028861 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ 38,004.00 | \$ 38,004.00 | Y | N | N/A | 98 |
| TAX105 | BC | 11/1/2021 | 5/31/2023 | 00118240 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ 38,004.00 | \$ 38,004.00 | Y | N | N/A | 99 |
| TAX100 | EO | 7/1/2022 | 6/30/2023 | 00047874 | Delinquent Tax Coll Asst I | N | SR12 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 38,001.60 | Y | Y | 1 | 100 |
| TAX105 | BA | 11/16/2019 | 3/31/2023 | 00001558 | Tax Information Tech II | N | SR12 | 03 | P | 1.00 | A | \$ 46,272.00 | \$ 35,340.00 | Y | N | N/A | 101 |
| TAX105 | BA | 5/16/2019 | 3/31/2023 | 00027115 | Cashier II | N | SR12 | 03 | P | 1.00 | A | \$ 41,100.00 | \$ 35,340.00 | Y | N | N/A | 102 |
| TAX105 | BC | 6/29/2020 | 3/31/2023 | 00121084 | Tax Clerk | N | SR12 | 03 | T | 1.00 | A | \$ 38,004.00 | \$ 35,340.00 | Y | N | N/A | 103 |
| TAX100 | EO | 6/3/2019 | 3/31/2023 | 00001450 | Tax Clerk | N | SR12 | 03 | P | 1.00 | A | \$ - | \$ 35,339.20 | N | N | N/A | 104 |
| TAX107 | AA | 1/3/2023 | 6/30/2023 | 00118504 | Human Resources Assistant V | N | SR11 | 63 | P | 1.00 | A | \$ 66,084.00 | \$ 37,920.00 | Y | N | N/A | 105 |
| TAX105 | BB | 5/16/2022 | 6/30/2023 | 00001468 | Account Clerk IV | N | SR11 | 03 | P | 1.00 | A | \$ 36,564.00 | \$ 36,564.00 | Y | N | N/A | 106 |
| TAX105 | BA | 11/16/2022 | 6/30/2023 | 00011589 | Office Assistant IV | N | SR10 | 03 | P | 1.00 | A | \$ 50,016.00 | \$ 51,876.00 | Y | N | N/A | 107 |
| TAX105 | BA | 6/16/2022 | 6/30/2023 | 00026279 | Office Assistant IV | N | SR10 | 03 | P | 1.00 | A | \$ 41,100.00 | \$ 41,100.00 | Y | N | N/A | 108 |
| TAX105 | BA | 11/16/2022 | 6/30/2023 | 00028866 | Office Assistant IV | N | SR10 | 03 | P | 1.00 | A | \$ 35,196.00 | \$ 36,504.00 | Y | N | N/A | 109 |
| TAX100 | CM | 7/1/2022 | 6/30/2023 | 00038733 | Secretary II | N | SR08 | 03 | P | 1.00 | A | \$ 42,792.00 | \$ 34,361.60 | Y | Y | 1 | 110 |

Department of Taxation
 Vacancy Report as of January 23, 2023
 by Priority

Table 11

| | | | | | | | | | | | | | | | | | |
|--------|----|-----------|-----------|----------|----------------------|---|------|----|---|------|---|--------------|--------------|---|---|-----|-----|
| TAX105 | BA | 7/1/2020 | 3/31/2023 | 00046128 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 34,020.00 | Y | N | N/A | 111 |
| TAX105 | BA | 5/7/2022 | 6/30/2023 | 00038687 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 33,120.00 | Y | N | N/A | 112 |
| TAX105 | BA | 8/12/2021 | 5/31/2023 | 00038688 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 33,120.00 | Y | N | N/A | 113 |
| TAX105 | BA | 6/16/2022 | 6/30/2023 | 00038692 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 33,120.00 | Y | N | N/A | 114 |
| TAX105 | BA | 6/16/2022 | 6/30/2023 | 00046134 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 33,120.00 | Y | N | N/A | 115 |
| TAX105 | BA | 12/3/2021 | 5/31/2023 | 00118444 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ 33,120.00 | \$ 33,120.00 | Y | N | N/A | 116 |
| TAX100 | EO | 4/9/2020 | 3/31/2023 | 00016056 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ - | \$ 30,243.20 | N | N | N/A | 117 |
| TAX105 | BA | 5/27/2020 | 3/31/2023 | 00118445 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ - | \$ 30,243.20 | N | N | N/A | 118 |
| TAX105 | BA | 3/16/2020 | 3/31/2023 | 00001492 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ - | \$ 30,240.00 | N | N | N/A | 119 |
| TAX105 | BA | 1/31/2020 | 3/31/2023 | 00001566 | Office Assistant III | N | SR08 | 03 | P | 1.00 | A | \$ - | \$ 30,240.00 | N | N | N/A | 120 |

Department of Taxation

Table 12

Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2022

| <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> |
|----------------|----------------|-------------------------|------------------------|------------------------|-----------------------|---------------------|-----------------|----------------|------------|------------|------------|----------------------|---------------------|--------------------------------------|
| TAX100 | CP | 7/1/2022 | ACT217 | 124376 | Auditor V | N | SR24 | 13 | P | A | 1 | 76,667 | N | N |
| TAX100 | CP | 7/1/2022 | ACT217 | 124377 | Auditor V | N | SR24 | 13 | P | A | 1 | 76,667 | N | N |
| TAX107 | AA | 7/1/2022 | ACT218 | 124431 | Board Chair | Y | SRNA | 00 | P | A | 1 | 131,590 | N | N |
| TAX107 | AA | 7/1/2022 | ACT218 | 124432 | Board Member | Y | SRNA | 00 | P | A | 1 | 118,432 | N | N |
| TAX107 | AA | 7/1/2022 | ACT218 | 124433 | Board Member | Y | SRNA | 00 | P | A | 1 | 118,432 | N | N |
| TAX107 | AA | 7/1/2022 | ACT218 | 124434 | Secretary IV | N | SR18 | 63 | P | A | 1 | 75,044 | N | N |
| TAX107 | AA | 7/1/2022 | ACT218 | 124435 | Legal Secretary | N | SR18 | 63 | P | A | 1 | 75,044 | N | N |

NOTE: Secretary positions are not based on the BU 63 salary. (518,542 - Board Chair - Board Member and divided by 2). The BU salary is \$60,660. The budgeted amount would be \$75,044.

Department of Taxation
Overtime Expenditure Summary

Table 13

| Prog ID | Sub-Org | Program Title | MOF | FY22 (actual) | | | FY23 (estimated) | | | FY24 (budgeted) | | |
|---------|---------|---|-----|---------------|-----------|----------|------------------|-----------|----------|-----------------|-----------|----------|
| | | | | Base Salary | Overtime | Overtime | Base Salary | Overtime | Overtime | Base Salary | Overtime | Overtime |
| | | | | \$\$\$\$ | \$\$\$\$ | Percent | \$\$\$\$ | \$\$\$\$ | Percent | \$\$\$\$ | \$\$\$\$ | Percent |
| TAX100 | CH | COMPLIANCE DIVISION - HAWAII | A | \$ 1,344,927 | \$ 589 | 0.0% | \$ 1,488,834 | | 0.0% | \$ 1,557,264 | | 0.0% |
| TAX100 | CK | COMPLIANCE DIVISION - KAUAI | A | \$ 447,515 | \$ 1,091 | 0.2% | \$ 698,922 | | 0.0% | \$ 722,136 | | 0.0% |
| TAX100 | CM | COMPLIANCE DIVISION - MAUI | A | \$ 970,096 | \$ 7,797 | 0.8% | \$ 1,399,504 | | 0.0% | \$ 1,420,044 | | 0.0% |
| TAX100 | CO | COMPLIANCE ADMIN/OFFICE AUDIT | A | \$ 1,507,051 | \$ 159 | 0.0% | \$ 1,814,390 | | 0.0% | \$ 2,012,328 | | 0.0% |
| TAX100 | CP | FIELD AUDIT/CRIMINAL INVESTIGATION | A | \$ 1,734,853 | \$ 115 | 0.0% | \$ 2,419,712 | | 0.0% | \$ 2,520,732 | | 0.0% |
| TAX100 | EO | COLLECTIONS | A | \$ 1,878,968 | \$ 306 | 0.0% | \$ 2,395,660 | | 0.0% | \$ - | | 0.0% |
| TAX103 | EO | COLLECTIONS | A | \$ - | \$ - | 0.0% | \$ - | \$ - | 0.0% | \$ 2,283,394 | | 0.0% |
| TAX105 | BA | DOCUMENT PROCESSING BRANCH | A | \$ 2,039,315 | \$ 239 | 0.0% | \$ 2,830,080 | | 0.0% | \$ 2,741,712 | | 0.0% |
| TAX105 | BB | REVENUE ACCOUNTING | A | \$ 328,345 | \$ - | 0.0% | \$ 366,432 | | 0.0% | \$ 393,876 | | 0.0% |
| TAX105 | BC | TAXPAYER SERVICES | A | \$ 2,688,332 | \$ 829 | 0.0% | \$ 2,894,176 | | 0.0% | \$ 3,019,896 | | 0.0% |
| TAX107 | AA | DIRECTOR'S OFFICE/ADMIN SVCS/RULES/QUALITY CONTROL | A | \$ 3,032,435 | \$ 857 | 0.0% | \$ 3,038,380 | | 0.0% | \$ 3,537,087 | | 0.0% |
| TAX107 | AC | INFORMATION TECHNOLOGY SERVICES OFFICE (ITSO) | A | \$ 1,266,612 | \$ 6,032 | 0.5% | \$ 2,483,604 | \$ 70,000 | 2.8% | \$ 2,793,450 | \$ 70,000 | 2.5% |
| TAX107 | AD | TAX RESEARCH & PLANNING OFFICE | A | \$ 459,456 | \$ - | 0.0% | \$ 498,228 | | 0.0% | \$ 520,956 | | 0.0% |
| TAX107 | AA | SPECIAL ENFORCEMENT SECTION | B | \$ 505,998 | \$ - | 0.0% | \$ 768,610 | | 0.0% | \$ 791,268 | | 0.0% |
| | | TOTALS | | \$ 18,203,904 | \$ 18,013 | 0.1% | \$ 23,096,532 | \$ 70,000 | 0.3% | \$ 24,314,143 | \$ 70,000 | 0.3% |
| | | | | | | | | | | | | |
| | | The plan for FY23 and FY24 is to have ITSO staff monitor the TSM system and support unforeseen problems (emergency) instead of vendors. | | | | | | | | | | |

Department of Taxation
Active Contracts as of December 1, 2022

Table 14

| Prog ID | MOF | Amount | Frequency (M/A/O) | Max Value | Outstanding Balance | Term of Contract | | | Entity | Contract Description | Explanation of How Contract is Monitored | POS Y/N | Category E/L/P/C/G/S/* |
|---------|-------|------------------|----------------------|--------------------|---------------------|---------------------------|---|------------|------------------------------------|--|--|------------|---------------------------|
| | | | | | | Date Executed | From | To | | | | | |
| TAX 107 | C,A,V | \$ 63,398,877.00 | O | \$ 63,398,877.00 | \$ - | 7/15/2015 | 7/15/2015 | 7/15/2025 | FAST Enterprises | Tax System Modernization (TSM) Project. Goods & services to implement an integrated tax system for DOTAX. | Verified with our Tax System Modernization (TSM) team for services rendered. | N | S |
| TAX 107 | A | \$ 1,366,903.00 | M | \$ 1,761,887.00 | \$ 394,984.00 | 8/1/2020 | 8/1/2020 | 7/31/2023 | Information Capture Solutions, LLC | Annual Maintenance & Support for Software and Scanner for DoTAX. | Reviewed by IT Office. | N | S |
| TAX 107 | A | \$ 326,701.00 | M | \$ 483,769.00 | \$ 157,068.00 | 7/1/2021 | 7/1/2021 | 6/30/2023 | Information Capture Solutions, LLC | Professional services for DOTAX. | Reviewed by IT Office. | N | S |
| TAX 107 | B | \$ 67,389.00 | M | \$ 101,088.00 | \$ 33,699.00 | 9/1/2020 | 9/1/2020 | 8/31/2023 | Meyercord Revenue | To provide heat applied cigarette tax stamps. | The invoices are verified by the Taxpayer Services and Processing Section. | N | G |
| Tax 100 | A | \$ - | M | \$ 37,628.00 | \$ 37,628.00 | 11/22/2022 | 11/22/2022 | 11/21/2023 | Fileminders of Hawaii, LLC | To provide shred services for all islands. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 100 | A | | | | | | | | Thomson Reuters - West | Annual Subscription for Clear Proflex for Collections and SES Section. | Annual Subscription for Clear Proflex for Collections and SES Section. | N | S |
| TAX 107 | B | \$ 23,392.00 | M | \$ 70,392.00 | \$ 47,000.00 | 9/1/2022 | 9/1/2022 | 8/31/2023 | | | | N | S |
| TAX 107 | A | \$ 24,897.00 | M | \$70,718 per annum | \$ 45,821.00 | 5/1/2019 | 4th year of lease: 5/1/2022 - 4/30/2023 | | Xerox (Fleet) | Multi-function copy machines on lease for DOTAX offices. 60 month lease, of which \$70,718 is budgeted for each fiscal year. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 107 | B | \$ 2,155.00 | M | \$3,600 per annum | \$ 1,445.00 | 3/1/2021 | 2nd year of lease: 3/1/2022 - 2/28/2023 | | Xerox (SES) | One multi-function device with scanning and fax capabilities for the Special Enforcement Section (SES) per SPO Price List Contract . 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 107 | A | \$ 2,845.00 | M | \$37,070 per annum | \$ 34,225.00 | 10/1/2019 | 4th year of lease: 10/1/2022 - 9/30/2023 | | Ricoh | High volume printing machine on lease for DOTAX's printshop. 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 100 | A | | | \$10,089 per annum | | Ongoing; billed monthly | 7/1/2022 | 12/1/2022 | Alert Alarm | Security/Alarm services for DOTAX offices. Alert Alarm bills each section separately. Max Value is an estimated cost for the fiscal year. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 105 | A | \$ 4,945.00 | M | | \$ 5,144.00 | | | | | | | N | S |
| TAX 100 | A | | | \$40,348 per annum | | Ongoing; billed quarterly | 7/1/2022 | 12/1/2022 | Pitney Bowes | Mailing/postage equipment on lease for DOTAX. Max Value is an estimated cost for the fiscal year. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 105 | A | \$ 11,912.00 | O | | \$ 28,436.00 | | | | | | | N | S |
| TAX 107 | A | \$ 192,623.00 | A | \$ 192,623.00 | \$ - | 6/1/2022 | 6/1/2022 | 5/31/2023 | Regional Economic Models, Inc. | Tax PI software model that is customized for the macroeconomic conditions of the State of Hawaii, for use by the Tax Research & Planning Section. | Admin Svcs Office pays subscription/annual maintenance invoice submitted by the Tax Research & Planning Section. | N | G |
| TAX 107 | V | \$ 126,678.00 | M | \$ 176,263.00 | \$ 49,585.00 | 12/9/2021 | 12/9/2021 | 12/31/2022 | American Guard Services, Inc. | Security monitoring services for neighbor islands (Hawaii, Maui & Kauai). | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 107 | A | \$ 13,194.00 | A | \$ 41,003.00 | \$ 27,809.00 | 12/20/2021 | 12/20/2021 | 12/19/2023 | EMSS, Inc. | Printing and distribution of Form 1099-G and 1099-INT. | Admin Svcs Office monitors activity and reviews invoice. | N | G |

Department of Taxation
Active Contracts as of December 1, 2022

Table 14

| Prog ID | MOF | Amount | Frequency (M/A/O) | Max Value | Outstanding Balance | Date Executed | From | To | Entity | Contract Description | Explanation of How Contract is Monitored | POS Y/N | Category E/L/P/C/G/S/* |
|---------|-----|---------------|-------------------|---------------------|---------------------|---------------|------------|--|---|---|--|---------|------------------------|
| TAX 107 | A | \$ 28,274.00 | A | \$ 66,086.00 | \$ 37,812.00 | 12/14/2021 | 12/14/2021 | 12/13/2023 | EMSS, Inc. | Printing and distribution of loose tax forms. | Admin Svcs Office monitors activity and reviews invoice. | N | G |
| TAX 107 | A | \$ 8,578.00 | M | \$ 26,876.00 | \$ 18,298.00 | 7/1/2022 | 7/1/2022 | 6/30/2023 | CR Dispatch Service, Inc. | Armored guard services for Oahu tax office. | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 107 | A | \$ 15,626.00 | M | \$ 56,387.00 | \$ 40,761.00 | 7/8/2022 | 7/8/2022 | 6/30/2023 | Loomis Armored US LLC | Armored guard services for neighbor islands (Hawaii, Maui & Kauai). | Admin Svcs Office monitors activity and reviews invoice. | N | S |
| TAX 100 | A | \$ 123,612.00 | M | \$239,558 per annum | \$ 115,946.00 | 7/1/2016 | 7/1/2016 | On-going; terms 180 days notice to terminate | Department of the Attorney General (AG) | Collection of DOTAX's delinquent tax accounts. | Collections branch receives monthly reports from the Department of the Attorney General. | N | S |
| TAX 107 | A | \$ 60,000.00 | O | \$80,000 per annum | \$ 20,000.00 | 1/1/2022 | 1/1/2022 | On-going; terms 60 days notice to terminate | Department of Labor & Industrial Relations (DLIR) | Shared security cost for the Keelikolani Building. | Admin Svcs Office monitors activity and review invoices. | N | S |
| TAX 100 | A | \$ 77,500.00 | O | \$ 155,000.00 | \$ 77,500.00 | 10/1/2022 | 10/1/2022 | 3/31/2024 | Kevin T. Wakayama | Prepare a tax book/manual and study of matters within the contractor's area of expertise. | Admin Svcs Office monitors activity and review invoices. | N | S |

Department of Taxation
Capital Improvements Program (CIP) Requests

| <u>Prog ID</u> | <u>Prog ID</u> <u>Priority</u> | <u>Dept- 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>FY24 \$\$\$</u> | <u>FY25 \$\$\$</u> |
|----------------|-----------------------------------|--|----------------------------------|--------------------------------|----------------------|------------|--------------------|--------------------|
| | | | | | NONE | | | |

Department of Taxation
CIP Lapses

Table 16

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

Department of Taxation
Program ID Sub-Organizations

Table 17

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

Department of Taxation
Program ID Sub-Organizations

Table 17

| | | | |
|--------|----|--|--|
| TAX100 | CM | COMPLIANCE DIVISION - MAUI DISTRICT OFFICE | <p>Be responsible for administrative matters of the district office; performs personnel and fiscal activities and housekeeping functions of the district office; provides assistance, information, and services on all taxes administered by the Department to taxpayers who walk-in, call-in, or correspond; conducts office and field examinations of all tax returns filed for general excise, income, miscellaneous, and transient accommodation taxes; prepares tax assessments by following the established rules; conducts/enforces collection of delinquent taxes with the appropriate collection procedures; represents the Department in appeals to the Board of Review for the district office; and provides administrative/clerical assistance to the Board of Review.</p> |
| TAX100 | CO | COMPLIANCE DIVISION - 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; and 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 | COMPLIANCE DIVISION - OAHU FIELD AUDIT BRANCH | Conducts field examinations of all types of tax returns and supporting records of larger taxpayers involving complex records and transactions; represents the Department in appeals to the Board of Review for cases originating or transferred to the Oahu District; disseminates information through audit contact or taxpayer inquiry about the proper reporting methods or Departmental positions on tax and related matters; be responsible for administrative matters of the branch; and performs personnel and fiscal activities and housekeeping functions for the branch. |
| TAX103 | EO | Tax Collection Services Office | Conducts/enforces collection of delinquent taxes with the appropriate collection procedures; secures non-filed returns from taxpayers; conducts investigations to determine compliance with state tax laws; develops policies and procedures, renders guidelines and recommendations and provides coordination and assistance in enforcement activities; participates in resolving complex enforcement cases; and recommends goals and objective; and reviews objectives and accomplishments with operating personnel. |
| TAX105 | BA | TAX SERVICES & PROCESSING (TSP) DIVISION - DOCUMENT PROCESSING BRANCH | Plans, directs and coordinates a comprehensive, centralized system of receiving and processing of tax information and payments (paper documents or electronic data) for the Department of Taxation; eestablishes 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; and 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 | TSP DIVISION - REVENUE ACCOUNTING BRANCH | Be responsible for the maintenance of the revenue control and subsidiary ledgers, the control and accounting for all refunds, regardless of tax type, which are created by either overpayment or adjustment, the maintenance of the accounting system for protested payments and tax appeals, the preparation of the statement of tax operations and related reports, and processing and accounting activities statewide of all Miscellaneous taxes (except Estate & Transfer tax). |
| TAX105 | BC | TSP DIVISION - TAXPAYER SERVICES BRANCH | Provides centralized services on all taxes, licenses, and permits administered by the Department to all customers who walk-in, call-in, correspond, or E-mail; and provides computer-based error correction activities in order to post returns to system. |
| TAX107 | AA | OFFICE OF THE DIRECTOR | Under general direction of the Governor of the State of Hawaii, plans, directs and coordinates the various activities of the Department within the scope of laws and established policies and regulations. |
| TAX107 | AA | RULES OFFICE | Serves as a resource for complex policy recommendations and complex taxpayer support. |
| TAX107 | AA | ADMINISTRATIVE SERVICES OFFICE (ASO) | Provides general internal fiscal and personnel management assistance to the Director in exercising responsibilities as executive of the Department; and advises and provides staff services in the areas of program budgeting and planning, management of resources and facilities management. |

Department of Taxation
Program ID Sub-Organizations

Table 17

| | | | |
|--------|----|---|---|
| TAX107 | AC | INFORMATION TECHNOLOGY SERVICES OFFICE (ITSO) | Advises the Director on all matters pertaining to computerization and automation, formulating associated policies and procedures; and enhances the Department of Taxation's program effectiveness and efficiency by automating major program functions deemed feasible. |
| TAX107 | AD | TAX RESEARCH & PLANNING (TRP) OFFICE | Plans, organizes, directs and coordinates a tax research and planning program for the Department; and provides the Department with statistical information and projections as to tax yields, tax impacts, and economic conditions affecting taxes. |

Department of Taxation
American Rescue Plan Act Fund Initiatives

Table 19

| <u>Prog ID</u> | <u>Amount Allotted</u> | <u>Budget for Personnel</u> | <u>Budget for OCE (Other Than Contracts)</u> | <u>Budget for Contracts</u> | <u>Dates of Initiative</u> | | <u>Initiative Description</u> | <u>Appropriating Act or GOV</u> | <u>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u> |
|----------------|------------------------|-----------------------------|--|-----------------------------|----------------------------|-----------|-------------------------------|---------------------------------|---|
| | | | | | <u>From</u> | <u>To</u> | | | |
| | | NONE | | | | | | | |