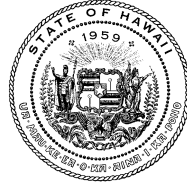


**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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DIRECTOR OF TAXATION

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DEPUTY DIRECTOR

December 22, 2025

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

**Re: DOTAX FB 2025-2027 Legislative Supplemental Budget Briefing Testimony**

Dear Chair Dela Cruz and Members of the Committee:

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

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

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

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

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

We will also continue our efforts to fill vacancies by participating in job fairs, developing internship programs, redescribing positions to better meet operational needs, and utilizing social media and other platforms for recruiting.

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

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

Given the current statewide economic and fiscal conditions, DOTAX understands that this is not the right time to pursue costly projects or initiatives to enhance its operations. Instead, DOTAX remains focused on filling vacancies and exploring different ways to improve staff retention. DOTAX continues to face workforce challenges with filling specialized positions such as auditors, income tax specialists, tax returns examiners, delinquent tax collection assistants, and tax clerks. Despite these challenges, our employees continue to provide optimal services to the people of Hawai'i. We continue to explore alternative methods to recruit new employees and retain existing employees.

**C. FEDERAL FUNDS**

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

**D. NON-GENERAL FUNDS**

<https://files.hawaii.gov/tax/stats/stats/non-gf-rpts/2025-Non-General-Fund-rpts.pdf>

**E. PROCESS TO DEVELOP AND PRIORITIZE BUDGET REQUESTS**

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

#### **F. SIGNIFICANT BUDGET REQUESTS**

To fulfill our mission and reach our goals, DOTAX only has one significant supplemental budget request for FB 2025-2027:

1. Add Funds for the Tax Review Commission

This request is to provide funding to the Tax Review Commission (the “Commission”) so that it can exercise its authority under section 232E-1, Hawaii Revised Statutes, to contract with consultants and engage employees as necessary to perform its duties. The Commission members were only recently appointed and so this request is for the \$200,000 that was previously provided to the Commission for FY 26, to be shifted for the Commission to use in FY 27.

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

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

Very truly yours,

*Gary Suganuma*

Gary S. Suganuma  
Director of Taxation

Attachments

**FB 2026-27 Legislative Budget Briefing Testimony**  
**Department of Taxation (DOTAX)**  
**Program ID & Sub-Organization**  
**Legend**

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

Department of Taxation  
Functions

Table 1

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

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 process all tax documents received in the most efficient and expeditious manner possible; to maintain accurate accounting records for all tax programs; to promote voluntary taxpayer compliance through timely delivery of information, forms, and responses to questions and inquiries; and to provide assistance to taxpayers' inquiries in person, through call center and web messaging.		TAX 105	1	
		Document Processing: This branch plans, directs, and coordinates a comprehensive and centralized system of receiving and processing of tax information and payments for the Department, establishes initial control over monies and documents and provides a system for the rapid update of taxpayer accounts, and provides for a centralized statewide filing system for paper tax returns.			Title 14, Chapter 231, 231-3, HRS (generally); 231-3, 231-8.5, 231-9.9, HRS (specifically)
		Revenue Accounting: The branch is responsible for the maintenance of the revenue control and subsidiary ledgers and requires control and responsibility for all adjustments, error resolutions, bookkeeping, and balancing functions of all tax revenues. This branch is also responsible for control and accounting of all refunds, the maintenance of the accounting system for protesting payments and tax appeals, the preparation of the statement of tax operations and related reports, and processing and accounting activities statewide of all miscellaneous taxes (except estate and transfer tax).			Title 14, Chapter 231, 231-3, HRS (generally)
		Taxpayer Services: This branch provides centralized services on all taxes, licenses, and permits administered by the Department to all taxpayers who walk-in, call-in, correspond, or web-message. This branch also provides computer-based error correction activities to post returns to the Department's computerized system.			Title 14, Chapter 231, 231-3, HRS (generally)
Supporting Services-Revenue Collection					
	To provide administrative direction in implementing the Department's tax programs so as to enhance effectiveness and efficiency for formulating policies, allocating resources and providing direction to operations; and to improve the State's policy and decision-making process by providing timely and accurate tax data and interpretive information. This program also provides all of the administrative and technology support for the Department.		TAX 107	4	

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>
		Administrative Services Office: Provides general internal fiscal and personnel management assistance to the Director in exercising responsibilities as executive of the Department, as well services in program budgeting and planning, management of available resources, and facilities management.			Title 14, Chapter 231, 231-3, HRS (generally)
		Rules Office: Assists the Department with complex tax and policy recommendations, provides technical taxpayer support to the public, and develops tax administration rules, doctrines, policies, strategies, and guidelines to assist the Director in administering Hawaii's taxes in a fair, consistent, and uniform manner.			Title 14, Chapter 231, 231-3, HRS (generally); 231-4.5, HRS (specifically)
		Information Technology Services Office: Advises and coordinates with the Director on all matters pertaining to information technology that is operated, managed, or used by the Department, and ensures the Department has the appropriate technology services to effectively and securely service Department users, taxpayers, and external partners.			Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Tax Research and Planning: Plans, organizes, directs, and coordinates a tax research and tax planning program for the Department and provides the Department with statistical information and projections as to tax yields, tax impacts, and economic conditions affecting taxes.			Title 14, Chapter 231, 231-3, HRS (generally); 231-3.4, HRS (specifically)
		Council on Revenues: Prepares general fund revenue estimates for the State on a quarterly basis that are reported to the Governor and the Legislature for their review and consideration in preparing the State budget, appropriating funds, and examining proposed tax and revenue measures.			Haw. Const. Art. VII, Sec. 7; Chapter 37 Part VI, HRS (generally)
		Tax Review Commission: Convenes every five years to conduct a systematic review of the State's tax structure to ensure that it meets standards of equity and efficiency.			Haw. Const. Art. VII, Sec. 3; Chapter 232E, HRS (generally)
		Board of Review: Adjudicates disputes between taxpayers and the Department via a less formal administrative hearings process that serves as a quicker and less costly alternative to litigating disputes in the Tax Appeal Court.			Title 14, Chapter 232, HRS (generally)
		Administrative Appeals Officer: Serves as an impartial and independent appeals officer for the department who is authorized to expeditiously resolve tax disputes between taxpayers and the Department.			Title 14, Chapter 231, 231-7.5, HRS

Department of Taxation  
Department-Wide Totals

Table 2

Fiscal Year 2026					
Budget Acts Appropriation	Reductions	Additions		Total FY26	MOF
\$ 39,610,465	\$ (200,000)	\$ -	\$ -	\$ 39,410,465.00	A
\$ 3,629,626	\$ -	\$ -	\$ -	\$ 3,629,626.00	B
				\$ -	
				\$ -	
				\$ -	
				\$ -	
\$ 43,240,091.00	\$ (200,000.00)	\$ -	\$ -	\$ 43,040,091.00	Total
Fiscal Year 2027					
Budget Acts Appropriation	Reductions	Additions		Total FY27	MOF
\$ 40,746,605	\$ -	\$ 200,000	\$ -	\$ 40,946,605.00	A
\$ 3,629,626	\$ -	\$ -	\$ -	\$ 3,629,626.00	B
				\$ -	
				\$ -	
				\$ -	
				\$ -	
\$ 44,376,231.00	\$ -	\$ 200,000.00	\$ -	\$ 44,576,231.00	Total

Department of Taxation  
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY26)			As budgeted (FY27)			Governor's Submittal (FY26)				Governor's Submittal (FY27)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
TAX100	Compliance	A	149.00	-	\$ 10,613,723	149.00	-	\$ 10,668,773	149.00	-	10,613,723	0%	149.00	-	10,668,773	0%
TAX103	Tax Collection Service Office	A	43.00	1.00	3,427,288	43.00	1.00	\$ 3,427,288	43.00	1.00	3,427,288	0%	43.00	1.00	3,427,288	0%
TAX105	Tax Services & Processing	A	129.00	-	7,116,185	129.00	-	\$ 7,116,185	129.00	-	7,116,185	0%	128.00	-	7,078,313	-1%
TAX107	Supporting Services- Rev Collection	A	86.00	7.00	18,453,269	87.00	7.00	\$ 19,534,359	86.00	7.00	18,253,269	-1%	88.00	7.00	19,772,231	1%
TAX107	Supporting Services- Rev Collection	B	-	15.00	3,629,626	-	15.00	\$ 3,629,626	-	15.00	3,629,626	0%	-	15.00	3,629,626	0%

Department of Taxation  
Budget Decisions

Table 4

Prog ID	Sub-Org	Type of Request	Description of Request	MOE	Priority #	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision					
						FY26			FY27			FY26			FY27			FY26			FY27		
						Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TAX100	CH	HC	Establish position in the Hawaii District Office.	A	1				1.00		27,378				-	-	-				-	-	-
TAX105	BA	TO	Housekeeping adjustment to reduce one (1) position in the Document Processing Branch.	A	6				(1.00)		(37,872)				(1.00)	-	(37,872)				(1.00)	-	(37,872)
TAX107	AA	HC	Increase OCE spending in Rules Office.	A	2						51,200				-	-	-				-	-	-
TAX107	AA	HC	Establish position in the Administrative Services Office (ASO).	A	3				1.00		32,214				-	-	-				-	-	-
TAX107	AA	HC	Add funds for Tax Review Commission.	A	4						200,000	-	-	(200,000)	-	-	200,000	-	-	(200,000)	-	-	200,000
TAX107	AA	TO	Housekeeping adjustment to reduce two (2) positions in the Rules Office.	A	7				(1.00)	(1.00)	(210,420)				(1.00)	(1.00)	(210,420)				(1.00)	(1.00)	(210,420)
TAX107	AA	TO	Transfer in six (6) positions from TAX107/AC to TAX107/AA.	A	9				6.00		564,592				6.00	-	564,592				6.00	-	564,592
TAX107	AA	TO	Housekeeping adjustment to transfer out TSM funding from TAX107/AA to TAX107/AC.	A	10						(1,343,400)				-	-	(1,343,400)				-	-	(1,343,400)
TAX107	AA	TO	Transfer in one (1) position (#3697) and funding from TAX107/AD to TAX107/AA.	A	13				1.00		64,428				-	-	-				-	-	-
TAX107	AA	TO	Transfer out funding \$64,428 from Other Personal Services to fund Position #3697 (IS IV).	A	13						(64,428)				-	-	-				-	-	-
TAX107	AA		Transfer in one (1) unfunded position count (#3697) from TAX107/AD to TAX107/AA. (Consolidate #13 above)	A											1.00	-	-				1.00	-	-
TAX107	AC	TO	Housekeeping adjustment for three (3) positions in the Information Technology Service Office.	A	5				2.00	1.00	248,292				2.00	1.00	248,292				2.00	1.00	248,292
TAX107	AC	TO	Transfer out six (6) positions from TAX107/AC to TAX107/AA.	A	8				(6.00)		(564,592)				(6.00)		(564,592)				(6.00)	-	(564,592)
TAX107	AC	TO	Housekeeping adjustment to transfer in TSM funding from TAX107/AA to TAX107/AC.	A	11						1,343,400				-	-	1,343,400				-	-	1,343,400
TAX107	AC	TO	Transfer out funding from TAX107/AC to TAX107/AD to zero out negative payroll adjustment.	A	14						(33,904)				-	-	(33,904)				-	-	(33,904)
TAX107	AD	TO	Transfer out one (1) position (#3697) from TAX107/AD to TAX107/AA.	A	12				(1.00)						(1.00)	-	-				(1.00)	-	-
TAX107	AD	TO	Transfer in funding from TAX107/AC to TAX107/AD to zero out negative payroll adjustment.	A	15						33,904				-	-	33,904				-	-	33,904

Department of Taxation  
Proposed Budget Reductions

Table 5

					FY26			FY27			FY26 Restriction
<u>Prog ID</u>	<u>Sub-Org</u>	<u>Description of Reduction</u>	<u>Impact of Reduction</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$\$</u>	<u>(Y/N)</u>
None											

Department of Taxation  
Proposed Budget Additions

Table 6

								FY26			FY27		
<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>
None													

Department of Taxation  
FY2025 - FY2027 Restrictions

Table 7

<u>Fiscal Year</u>	<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted by Dept</u>	<u>Restriction</u>	<u>Difference Between Budgeted &amp; Restricted</u>	<u>Percent Difference</u>	<u>Impact</u>
2027	TAX100	CH	A	\$ 1,807,184	\$ 230,685	\$ 1,576,499	12.76%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX100	CK	A	\$ 1,087,913	\$ 138,580	\$ 949,333	12.74%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX100	CM	A	\$ 1,789,921	\$ 228,416	\$ 1,561,505	12.76%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX100	CO	A	\$ 2,919,191	\$ 287,808	\$ 2,631,383	9.86%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX100	CP	A	\$ 3,064,564	\$ 397,679	\$ 2,666,885	12.98%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX103	EO	A	\$ 3,427,288	\$ 333,958	\$ 3,093,330	9.74%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX105	BA	A	\$ 3,457,349	\$ 407,864	\$ 3,049,485	11.80%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX105	BB	A	\$ 419,815	\$ 54,783	\$ 365,032	13.05%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX105	BC	A	\$ 3,239,021	\$ 422,671	\$ 2,816,350	13.05%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX107	AA	A	\$ 7,992,508	\$ 528,878	\$ 7,463,630	6.62%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX107	AC	A	\$ 10,910,158	\$ 456,894	\$ 10,453,264	4.19%	Due to current vacancies, no significant impact on personnel budget.
2027	TAX107	AD	A	\$ 631,693	\$ 72,834	\$ 558,859	11.53%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX100	CH	A	\$ 1,807,184	\$ 231,976	\$ 1,575,208	12.84%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX100	CK	A	\$ 1,032,863	\$ 132,171	\$ 900,692	12.80%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX100	CM	A	\$ 1,789,921	\$ 229,695	\$ 1,560,226	12.83%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX100	CO	A	\$ 2,919,191	\$ 289,420	\$ 2,629,771	9.91%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX100	CP	A	\$ 3,064,564	\$ 399,906	\$ 2,664,658	13.05%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX103	EO	A	\$ 3,427,288	\$ 333,958	\$ 3,093,330	9.74%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX105	BA	A	\$ 3,457,349	\$ 407,864	\$ 3,049,485	11.80%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX105	BB	A	\$ 419,815	\$ 54,783	\$ 365,032	13.05%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX105	BC	A	\$ 3,239,021	\$ 422,671	\$ 2,816,350	13.05%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX107	AA	A	\$ 7,187,258	\$ 546,862	\$ 6,640,396	7.61%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX107	AC	A	\$ 10,634,318	\$ 436,434	\$ 10,197,884	4.10%	Due to current vacancies, no significant impact on personnel budget.
2026	TAX107	AD	A	\$ 631,693	\$ 75,310	\$ 556,383	11.92%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CH	A	\$ 1,797,072	\$ 228,037	\$ 1,569,035	12.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CK	A	\$ 1,007,129	\$ 124,771	\$ 882,358	12.39%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CM	A	\$ 1,783,856	\$ 226,304	\$ 1,557,552	12.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CO	A	\$ 2,898,932	\$ 283,520	\$ 2,615,412	9.78%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX100	CP	A	\$ 3,057,990	\$ 394,516	\$ 2,663,474	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX103	EO	A	\$ 3,418,469	\$ 329,028	\$ 3,089,441	9.63%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BA	A	\$ 3,538,673	\$ 413,724	\$ 3,124,949	11.69%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BB	A	\$ 416,375	\$ 53,717	\$ 362,658	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX105	BC	A	\$ 3,218,802	\$ 415,263	\$ 2,803,539	12.90%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AA	A	\$ 6,691,660	\$ 276,252	\$ 6,415,408	4.13%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AC	A	\$ 10,488,189	\$ 211,464	\$ 10,276,725	2.02%	Due to current vacancies, no significant impact on personnel budget.
2025	TAX107	AD	A	\$ 627,712	\$ 37,894	\$ 589,818	6.04%	Due to current vacancies, no significant impact on personnel budget.

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 FY26 and FY27

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  
Interdepartmental Transfers in FY26 and FY27

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
7/1/2026	A	1.00		\$ 37,872	TAX105/BA	0.5%	TAX107/AC	0.2%	Housekeeping Adjustment: In HB300, CD1, SLH 2025, the Legislature appears to have inadvertently reduced three (3) positions and its funding in the Department's biennium budget in TAX107/AC, resulting in a negative positions count and salary balance. The Department is requesting corrective action by adding one (1) permanent position and its funds back to TAX107/AC to zero out the negative balances.	Y
7/1/2026	A	1.00	1.00	\$ 210,420	TAX107/AA	N/A	TAX107/AC	N/A	Housekeeping Adjustment: In HB300, CD1, SLH 2025, the Legislature appears to have inadvertently reduced three (3) positions and its funding in the Department's biennium budget in TAX107/AC, resulting in a negative positions count and salary balance. The Department is requesting corrective action by adding one (1) temporary position and one (1) permanent position and its funds back to TAX107/AC to zero out the negative balances.	Y
7/1/2026	A	6.00		\$ 564,592	TAX107/AC	N/A	TAX107/AA	N/A	In HB300, CD1, SLH 2025, the six (6) positions were erroneously requested in TAX107/AC. The Department is requesting corrective action by transferring the six (6) positions and its funding to TAX107/AA.	Y
7/1/2026	A			\$ 593,400	TAX107/AA	N/A	TAX107/AC	N/A	Housekeeping Adjustment: In HB300, CD1, SLH 2025, the Legislature appears to have inadvertently added funds for TSM in TAX107/AA. The Department is requesting corrective action by transferring the TSM funding from TAX107/AA to TAX107/AC.	Y
7/1/2026	A			\$ 750,000	TAX107/AA	N/A	TAX107/AC	N/A	Housekeeping Adjustment: In HB300, CD1, SLH 2025, the Legislature appears to have inadvertently added funds for TSM in TAX107/AA. The Department is requesting corrective action by transferring the TSM funding from TAX107/AA to TAX107/AC.	N

Department of Taxation  
Interdepartmental Transfers in FY26 and FY27

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
7/1/2026	A	1.00			TAX107/AD	N/A	TAX107/AA	N/A	With the Governor's approval, this position has been redescribed from Office Assistant IV to Information Specialist IV. The unfunded position will be funded with a \$64,428 salary from "Other Personal Services" in TAX107/AA.	Y
7/1/2026	A			\$ 33,904	TAX107/AC	N/A	TAX107/AD	N/A	Transfer \$33,904 from TAX107/AC, Other Personal Services, to zero out the negative Payroll Adjustment in TAX107/AD.	Y

Department of Taxation  
Vacancy Report as of November 30, 2025

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX100	CO	11/16/2025	4/1/2026	00007048	Taxation Compliance Administrator	N	EM08	35	P	1.00	A	\$ 159,048	\$ 164,616	Y	N	N/A	N/A	1
TAX107	AD	8/4/2025	12/1/2025	00009861	Tax Research & Planning Officer	N	EM07	35	P	1.00	A	\$ 167,700	\$ 173,568	Y	N	N/A	N/A	2
TAX107	AA	9/1/2022	4/1/2026	00124431	Taxation Board of Review Chair	Y	SRNA	00	P	1.00	A	\$ 152,521	\$ -	Y	N	N/A	N/A	3
TAX107	AA	9/1/2022	4/1/2026	00124432	Taxation Board of Review Member	Y	SRNA	00	P	1.00	A	\$ 137,269	\$ -	Y	N	N/A	N/A	4
TAX107	AA	9/1/2022	4/1/2026	00124433	Taxation Board of Review Member	Y	SRNA	00	P	1.00	A	\$ 137,269	\$ -	Y	N	N/A	N/A	5
TAX107	AA	7/26/2025	2/2/2026	00102247	Administrative Rules Officer	Y	SRNA	93	T	1.00	A	\$ 134,676	\$ 139,392	Y	N	N/A	N/A	6
TAX100	CP	12/1/2023	1/15/2026	00001544	Auditor V	N	SR24	13	P	1.00	A	\$ 83,388	\$ 83,388	Y	N	N/A	N/A	7
TAX105	BB	10/1/2025	3/1/2026	00011526	Accountant III	N	SR20	13	P	1.00	A	\$ 83,064	\$ 84,828	Y	N	N/A	N/A	8
TAX100	CO	9/1/2025	2/15/2026	00003694	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 78,312	\$ 81,048	Y	N	N/A	N/A	9
TAX100	CP	12/31/2024	4/1/2026	00011461	Auditor VI	N	SR26	23	P	1.00	A	\$ 76,788	\$ 109,308	Y	N	N/A	N/A	10
TAX107	AC	7/4/2025	4/1/2026	00001576	Information Technology Band B	N	SR24	13	P	1.00	A	\$ 73,836	\$ 75,396	Y	N	N/A	N/A	11
TAX107	AA	11/20/2025	7/1/2026	00119351	Special Enforcement Section Investigator	Y	SRNA	73	T	1.00	B	\$ 72,396	\$ 73,932	Y	N	N/A	N/A	12
TAX105	BC	6/28/2025	2/1/2026	00118506	Tax Information Technician II	N	SR15	03	P	1.00	A	\$ 72,372	\$ 72,372	Y	N	N/A	N/A	13
TAX100	CP	12/31/2024	3/1/2026	00001541	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 86,376	Y	N	N/A	N/A	14
TAX100	CP	2/16/2024	2/1/2026	00007046	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 63,384	Y	N	N/A	N/A	15
TAX100	CP	5/16/2025	4/1/2026	00007049	Auditor IV	N	SR22	13	P	1.00	A	\$ 71,016	\$ 71,016	Y	N	N/A	N/A	16
TAX107	AA	10/1/2021	4/1/2026	00015143	Income Tax Specialist V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 72,509	Y	Y	N/A	N/A	17
TAX100	CP	3/1/2024	2/1/2026	00016050	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 83,388	Y	N	N/A	N/A	18
TAX100	CP	12/31/2024	4/1/2026	00038684	Auditor V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 101,064	Y	N	N/A	N/A	19
TAX107	AA	3/3/2025	4/1/2026	00118791	Income Tax Specialist V	N	SR24	13	P	1.00	A	\$ 71,016	\$ 89,820	Y	N	N/A	N/A	20
TAX107	AA	12/10/2024	7/1/2026	00122266	Special Enforcement Section Investigator	Y	SRNA	13	T	1.00	B	\$ 67,224	\$ 67,224	Y	N	N/A	N/A	21
TAX107	AC	7/1/2025	4/1/2026	00125781	Senior Software Developer	Y	SRNA	13	P	1.00	A	\$ 65,000	\$ -	Y	N	N/A	N/A	22
TAX107	AD	10/1/2020	4/1/2026	00003697	Information Specialist IV	N	SR22	13	P	1.00	A	\$ 64,428	\$ 50,304	Y	N	N/A	N/A	23
TAX107	AA	5/1/2024	4/1/2026	00001609	General Professional IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 80,184	Y	N	N/A	N/A	24
TAX100	CP	9/16/2024	3/1/2026	00004412	Auditor IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 68,280	Y	N	N/A	N/A	25
TAX107	AC	5/7/2025	4/1/2026	00042927	Information Technology Band B	N	SR22	13	P	1.00	A	\$ 63,096	\$ 73,836	Y	N	N/A	N/A	26
TAX100	CH	5/1/2025	4/1/2026	00117453	Auditor IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 68,280	Y	N	N/A	N/A	27
TAX103	EO	11/18/2024	4/16/2026	00120783	Program Specialist IV	N	SR22	13	P	1.00	A	\$ 63,096	\$ 73,836	Y	N	N/A	N/A	28
TAX107	AA	5/1/2025	3/1/2026	00120985	Program Budget Analyst IV	N	SR22	73	P	1.00	A	\$ 63,096	\$ 71,016	Y	N	N/A	N/A	29
TAX100	CM	8/1/2025	4/1/2026	00124992	Delinquent Tax Collection Assistant II	N	SR17	03	P	1.00	A	\$ 61,884	\$ 64,056	Y	N	N/A	N/A	30
TAX103	EO	9/1/2025	2/1/2026	00001452	Delinquent Tax Collection Assistant III	N	SR20	04	P	1.00	A	\$ 61,800	\$ 61,800	Y	N	N/A	N/A	31
TAX100	CK	11/3/2020	6/30/2026	00004421	Tax Returns Examiner IV	N	SR20	04	P	1.00	A	\$ 61,800	\$ 43,077	Y	N	N/A	N/A	32
TAX100	CM	11/17/2025	4/1/2026	00124994	Tax Returns Examiner IV	N	SR20	04	P	1.00	A	\$ 61,800	\$ 63,960	Y	N	N/A	N/A	33
TAX100	CO	10/15/2025	3/1/2026	00001535	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 57,192	\$ 59,196	Y	N	N/A	N/A	34
TAX107	AA	7/1/2022	5/1/2026	00124435	Legal Secretary	N	SR18	63	P	1.00	A	\$ 54,984	\$ -	Y	N	N/A	N/A	35
TAX105	BC	12/31/2024	2/1/2026	00000168	Supervising Tax Clerk II	N	SR17	04	P	1.00	A	\$ 54,936	\$ 78,144	Y	N	N/A	N/A	36
TAX105	BC	12/31/2020	1/1/2026	00016051	Supervising Tax Clerk II	N	SR17	04	P	1.00	A	\$ 54,936	\$ 65,904	Y	N	N/A	N/A	37
TAX100	CO	11/14/2023	6/1/2026	00011565	Supervising Tax Clerk II	N	SR17	04	P	1.00	A	\$ 52,908	\$ 52,320	Y	N	N/A	N/A	38
TAX105	BC	11/1/2025	1/1/2026	00041877	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 52,908	\$ 54,756	Y	N	N/A	N/A	39
TAX100	CH	5/16/2025	2/1/2026	00117460	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908	\$ 52,908	Y	N	N/A	N/A	40
TAX100	CO	6/15/2024	4/1/2026	00120782	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 52,908	\$ 43,068	Y	N	N/A	N/A	41
TAX100	CO	10/1/2024	4/1/2026	00122317	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908	\$ 61,884	Y	N	N/A	N/A	42
TAX100	CM	4/1/2025	6/1/2026	00122319	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 52,908	\$ 61,884	Y	N	N/A	N/A	43
TAX100	CK	7/1/2024	3/31/2026	00124988	Delinquent Tax Collection Assistant II	N	SR17	03	P	1.00	A	\$ 52,908	\$ -	Y	N	N/A	N/A	44
TAX107	AC	7/1/2025	4/1/2026	00125785	Data Privacy Officer	Y	SRNA	13	P	1.00	A	\$ 52,500	\$ -	Y	N	N/A	N/A	45
TAX105	BA	12/31/2018	2/1/2026	00005765	Administrative Assistant III	N	SR16	63	P	1.00	A	\$ 50,880	\$ 49,680	Y	N	N/A	N/A	46
TAX100	CM	6/18/2025	3/1/2026	00047871	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 50,880	\$ 50,648	Y	Y	1	N/A	47
TAX107	AC	7/1/2025	4/1/2026	00125790	Tax Business Analyst	Y	SRNA	13	P	1.00	A	\$ 50,000	\$ -	Y	N	N/A	N/A	48
TAX105	BB	12/31/2024	12/1/2025	00000167	Account Clerk V	N	SR15	03	P	1.00	A	\$ 48,936	\$ 50,880	Y	N	N/A	N/A	49
TAX100	CK	2/1/2025	3/31/2026	00001461	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 45,216	Y	N	N/A	N/A	50
TAX107	AA	2/16/2024	3/1/2026	00001467	Human Resources Technician VI	N	SR15	63	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	51
TAX103	EO	11/1/2023	3/16/2026	00004407	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,456	Y	N	N/A	N/A	52
TAX103	EO	9/18/2023	2/16/2026	00011943	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 52,368	Y	N	N/A	N/A	53
TAX103	EO	8/19/2025	4/1/2026	00022031	Delinquent Tax Collection Assistant II	N	SR17	03	P	1.00	A	\$ 48,936	\$ 50,652	Y	N	N/A	N/A	54
TAX100	CM	2/12/2025	3/1/2026	00026308	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	55

Department of Taxation  
Vacancy Report as of November 30, 2025

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX103	EO	7/16/2024	4/16/2026	00033459	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	56
TAX107	AA	9/1/2025	12/16/2025	00041009	Account Clerk V	N	SR15	03	P	1.00	A	\$ 48,936	\$ 50,652	Y	N	N/A	N/A	57
TAX100	CM	10/16/2023	4/1/2026	00047602	Tax Information Technician II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	58
TAX103	EO	2/1/2024	2/1/2026	00047873	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 46,608	Y	N	N/A	N/A	59
TAX103	EO	6/16/2025	6/16/2026	00047874	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	60
TAX103	EO	10/1/2024	5/16/2026	00047877	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	61
TAX100	CO	1/17/2023	3/1/2026	00117463	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 44,388	Y	N	N/A	N/A	62
TAX100	CM	8/1/2025	3/1/2026	00120660	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 50,652	Y	N	N/A	N/A	63
TAX100	CO	10/1/2025	6/1/2026	00120781	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 50,652	Y	N	N/A	N/A	64
TAX100	CO	6/27/2025	2/15/2026	00121107	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,936	Y	N	N/A	N/A	65
TAX103	EO	5/3/2024	3/16/2026	00121109	Delinquent Tax Collection Assistant I	N	SR15	03	P	1.00	A	\$ 48,936	\$ 48,456	Y	N	N/A	N/A	66
TAX103	EO	8/1/2023	2/16/2026	00001567	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 47,004	\$ 48,456	Y	N	N/A	N/A	67
TAX100	CO	10/18/2025	3/1/2026	00003692	Tax Returns Examiner III	N	SR17	03	P	1.00	A	\$ 47,004	\$ 48,648	Y	N	N/A	N/A	68
TAX100	CK	9/2/2025	6/30/2026	00001620	Tax Returns Examiner II	N	SR15	03	P	1.00	A	\$ 45,216	\$ 50,652	Y	N	N/A	N/A	69
TAX105	BC	12/2/2024	3/1/2026	00010423	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 61,884	Y	N	N/A	N/A	70
TAX100	CO	10/1/2025	12/1/2025	00015489	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 44,976	Y	N	N/A	N/A	71
TAX100	CK	11/17/2025	3/31/2026	00026526	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 43,452	\$ 44,976	Y	N	N/A	N/A	72
TAX100	CH	9/16/2024	4/1/2026	00027688	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 43,452	Y	N	N/A	N/A	73
TAX105	BC	10/16/2025	3/1/2026	00041712	Tax Information Technician II	N	SR15	03	P	1.00	A	\$ 43,452	\$ 44,976	Y	N	N/A	N/A	74
TAX100	CM	8/1/2025	2/1/2026	00120658	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 44,976	Y	N	N/A	N/A	75
TAX100	CM	8/1/2025	2/1/2026	00120659	Tax Clerk	N	SR12	03	P	1.00	A	\$ 43,452	\$ 44,970	Y	Y	1	N/A	76
TAX100	CM	10/16/2023	3/1/2026	00001577	Tax Information Technician II	N	SR15	03	P	1.00	A	\$ 43,068	\$ 43,068	Y	N	N/A	N/A	77
TAX105	BA	11/29/2025	3/1/2026	00026278	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 41,652	Y	N	N/A	N/A	78
TAX105	BA	3/17/2025	3/1/2026	00026279	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 40,248	Y	N	N/A	N/A	79
TAX105	BA	8/1/2025	2/1/2026	00028866	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 41,652	Y	N	N/A	N/A	80
TAX105	BA	7/9/2025	3/1/2026	00041718	Office Assistant IV	N	SR10	03	P	1.00	A	\$ 40,248	\$ 41,652	Y	N	N/A	N/A	81
TAX107	AA	7/1/2025	12/1/2026	00125783	Special Enforcement Section Senior Investigator	Y	SRNA	73	T	1.00	B	\$ 40,000	\$ -	Y	N	N/A	N/A	82
TAX107	AC	7/1/2025	4/1/2026	00125787	Program Specialist VI	N	SR26	13	P	1.00	A	\$ 38,394	\$ -	Y	N	N/A	N/A	83
TAX107	AC	7/1/2025	4/1/2026	00125789	Project Manager II	N	SR26	13	P	1.00	A	\$ 38,394	\$ -	Y	N	N/A	N/A	84
TAX105	BA	2/1/2024	2/1/2026	00038688	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,877	\$ 37,877	Y	N	N/A	N/A	85
TAX105	BA	11/18/2025	3/1/2026	00003695	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 39,192	Y	N	N/A	N/A	86
TAX105	BA	8/23/2024	2/1/2026	00038692	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 37,877	Y	N	N/A	N/A	87
TAX105	BA	6/16/2025	3/1/2026	00046126	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 37,872	Y	N	N/A	N/A	88
TAX105	BA	9/16/2025	3/1/2026	00118441	Office Assistant III	N	SR08	03	P	1.00	A	\$ 37,872	\$ 39,192	Y	N	N/A	N/A	89
TAX107	AC	7/1/2025	4/1/2026	00125788	Program Specialist V	N	SR24	13	P	1.00	A	\$ 35,508	\$ -	Y	N	N/A	N/A	90
TAX100	CK	7/1/2025	3/31/2026	00125779	Auditor IV	N	SR22	13	P	1.00	A	\$ 31,548	\$ -	Y	N	N/A	N/A	91
TAX107	AA	7/1/2025	7/1/2026	00125784	Administrative Assistant II	N	SR14	03	T	1.00	B	\$ 26,000	\$ -	Y	N	N/A	N/A	92
TAX100	CK	7/1/2025	6/30/2026	00125780	Administrative Assistant II	N	SR14	03	P	1.00	A	\$ 23,502	\$ -	Y	N	N/A	N/A	93
TAX105	BA	3/1/2023	N/A	00118442	Office Assistant III	N	SR08	03	P	1.00	A	\$ -	\$ 34,356	N	N	N/A	N/A	94

## Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2025

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

Department of Taxation  
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY25 (actual)			FY26 (estimated)			FY27 (budgeted)		
				<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent
TAX100	CH	COMPLIANCE DIVISION - HAWAII	A	\$ 1,455,359	\$ -	\$ -	\$ 1,788,492	\$ -	\$ -	\$ 1,788,492	\$ -	\$ -
TAX100	CK	COMPLIANCE DIVISION - KAUAI	A	\$ 601,431	\$ -	\$ -	\$ 973,458	\$ -	\$ -	\$ 1,029,996	\$ -	\$ -
TAX100	CM	COMPLIANCE DIVISION - MAUI	A	\$ 992,874	\$ 2,589	\$ 0	\$ 1,701,302	\$ 4,437	\$ 0	\$ 1,701,302	\$ 4,437	\$ 0
TAX100	CO	COMPLIANCE ADMIN/OFFICE AUDIT	A	\$ 1,534,017	\$ 300	\$ 0	\$ 2,206,176	\$ 432	\$ 0	\$ 2,206,176	\$ 432	\$ 0
TAX100	CP	FIELD AUDIT/CRIMINAL INVESTIGATION	A	\$ 2,166,059	\$ 5,293	\$ 0	\$ 2,685,612	\$ 6,563	\$ 0	\$ 2,685,612	\$ 6,563	\$ 0
TAX103	EO	COLLECTIONS	A	\$ 1,621,243	\$ 774	\$ 0	\$ 2,530,320	\$ 1,208	\$ 0	\$ 2,530,320	\$ 1,208	\$ 0
TAX105	BA	DOCUMENT PROCESSING BRANCH	A	\$ 2,162,584	\$ -	\$ -	\$ 2,972,136	\$ -	\$ -	\$ 2,934,264	\$ -	\$ -
TAX105	BB	REVENUE ACCOUNTING	A	\$ 304,971	\$ -	\$ -	\$ 400,728	\$ -	\$ -	\$ 400,728	\$ -	\$ -
TAX105	BC	TAXPAYER SERVICES	A	\$ 3,013,455	\$ 745	\$ 0	\$ 3,328,812	\$ 824	\$ 0	\$ 3,328,812	\$ 824	\$ 0
TAX107	AA	DIRECTOR'S OFFICE/ADMIN SVCS/RULES/	A	\$ 2,928,787	\$ 15,957	\$ 0	\$ 4,237,956	\$ 23,089	\$ 0	\$ 4,656,556	\$ 25,370	\$ 0
TAX107	AC	INFORMATION TECHNOLOGY SERVICES OFFICE (ITSO)	A	\$ 2,318,200	\$ 12,669	\$ 0	\$ 2,919,694	\$ 15,957	\$ 0	\$ 3,023,308	\$ 16,523	\$ 0
TAX107	AD	TAX RESEARCH & PLANNING OFFICE	A	\$ 498,549	\$ -	\$ -	\$ 577,236	\$ -	\$ -	\$ 577,236	\$ -	\$ -
TAX107	AA	SPECIAL ENFORCEMENT SECTION	B	\$ 721,834	\$ 4,377	\$ 0	\$ 957,732	\$ 5,807	\$ 0	\$ 1,023,732	\$ 6,207	\$ 0

Department of Taxation  
Active Contracts as of December 1, 2025

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 100	A	\$ 3,921.88	M	\$ 75,201.48	\$ 71,279.60	2/27/2025	7/1/2025	6/30/2026	CR Dispatch Service, Inc	To provide security armored car services for the neighbor islands (Hawaii, Maui and Kauai).	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100	A	\$ -	O	\$ 53,900.00	\$ 53,900.00	5/15/2025	5/15/2025	5/14/2026	Mid Pac Services, LLC	Office improvement for the Department of Taxation Kona Office - flooring and customer service windows/counters improvements.	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 103	A	\$ 60,159.79	M	\$ 367,000.00	\$ 306,840.21	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 105	A	\$ 3,595.08	O	\$ 7,200.00	\$ 3,604.92	Ongoing; billed quarterly	7/1/2025	6/30/2026	Sonitrol of Hawaii, Inc	Secured employee access entrance points for the Oahu Taxpayer Services Branch.  Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 107	A	\$ 1,295,644.00	O	\$ 75,886,305.00	\$ 74,590,661.00	5/20/2025	7/1/2025	6/30/2035	FAST Enterprises, LLC	The maintenance and support of our GenTax System.	Verified with our Tax System Modernization (TSM) team for services rendered. ITSO Chief monitors activity and reviews invoice.	N	S
TAX 107	A	\$ 152,791.62	M	\$ 611,166.49	\$ 458,374.87	3/12/2025	8/1/2025	7/31/2026	Information Capture Solutions, LLC	Annual Maintenance & Support for Software and Scanner for DOTAX.	Reviewed by ITSO Office.	N	S
TAX 107	A	\$ 39,856.01	M	\$ 159,424.02	\$ 119,568.01	3/12/2025	7/1/2025	6/30/2026	Information Capture Solutions, LLC	Professional Services for DoTAX.	Reviewed by ITSO Office.	N	S
TAX 107	A	\$ 14,251.81	M	\$ 71,000.00	\$ 56,748.19	6/7/2024 60 mo. Lease	2nd year of lease: 6/7/2025 - 6/6/2026		Xerox (Fleet)	Multi-function copy machines on lease for DOTAX offices. 60 month lease, of which \$71,000 is budgeted for each fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 107	A	\$ 5,145.96	M	\$ 32,000.00	\$ 26,854.04	10/1/2024 60 mo. Lease	2nd year of lease: 10/1/2025 - 9/30/2026		Ricoh	High volume printing machine on lease for DOTAX's printshop. 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 107	A	\$ -	M	\$ 23,840.00	\$ 23,840.00	3/7/2025	7/1/2025	6/30/2026	CR Dispatch Service, Inc	To provide security armored car services for Oahu.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 107	A	\$ -	A	\$ 26,947.20	\$ 26,947.20	8/20/2025	12/1/2025	11/30/2026	EMSS, Inc	Printing and distribution of Form 1099-G and 1099-INT.	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 107	A	\$ -	A	\$ 43,502.79	\$ 43,502.79	9/19/2025	12/1/2025	11/30/2026	EMSS, Inc	Printing and distribution of loose tax forms.	Admin Svcs Office monitors activity and reviews invoice.	N	G

Department of Taxation  
Active Contracts as of December 1, 2025

Table 14

<u>Prog ID</u>	<u>MOF</u>	<u>Amount</u>	<u>Frequency</u> <u>(M/A/O)</u>	<u>Max Value</u>	<u>Outstanding</u> <u>Balance</u>	<u>Date</u> <u>Executed</u>	<u>From</u>	<u>To</u>	<u>Entity</u>	<u>Contract Description</u>	<u>Explanation of How Contract is</u> <u>Monitored</u>	<u>POS</u> <u>Y/N</u>	<u>Category</u> <u>E/L/P/C/G/S/*</u>
TAX 107	A	\$ 39,267.00	A	\$ 39,267.00	\$ -	2/10/2025	6/1/2025	5/31/2026	Regional Economic Models, Inc	Tax PI software model that is customized for the macroeconomic conditions of the State of Hawaii, for use by the Tax Research & Planning Section.	Admin Svcs Office pays annual invoice submitted by the Tax Research & Planning Section.	N	S
TAX 107	A	\$ 57,389.10	M	\$ 110,811.44	\$ 53,422.34	9/14/2023	1/1/2024	12/31/2026	Thomson Reuters Westlaw	Annual subscription for tax law research licenses for the Rules Section.	Admin Svcs Office monitors activity and reviews invoices.	N	S
TAX 107	A	\$ 57,455.16	O	\$ 57,455.16	\$ -	12/6/2024	1/1/2025	12/31/2025	Bloomberg Industry Group	Annual subscription for Bloomberg Tax Research - Essential licenses for DOTAX.	Admin Svcs Office monitors activity and reviews invoices. Billed quarterly.	N	S
TAX 107	A	\$ -	O	\$ 30,188.52	\$ 30,188.52	4/30/2025	4/30/2025	4/29/2026	Alexander Brothers, LTD	Purchase & installation of new cubicles, partitions, and panels for the ASO Office.	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 107	A	\$ -	O	\$ 102,643.73	\$ 102,643.73	5/19/2025	5/19/2025	5/18/2026	Alexander Brothers, LTD	Purchase & installation of new cubicles, partitions, and panels for the ITSO Office.	Admin Svcs Office monitors activity and reviews invoice.	N	G
TAX 100 TAX 105	A	\$ 3,699.66	M	\$ 12,000.00	\$ 8,300.34	Ongoing; billed monthly	7/1/2025	6/30/2026	Alert Alarm	Security/Alarm services for DOTAX offices. Alert Alarm bills each section separately. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 100 TAX 105	A	\$ 19,500.09	O	\$ 40,535.96	\$ 21,035.87	Ongoing; billed quarterly	7/1/2025	6/30/2026	Pitney Bowes	Mailing/postage equipment on lease for DOTAX. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice. Billed quarterly.	N	E
TAX 100 TAX 107	A	\$ -	M	\$ 40,737.56	\$ 40,737.56	9/16/2025	11/22/2025	11/21/2026	Fileminders of Hawaii, LLC	To provide shred services for all islands.	Admin Svcs Office monitors activity and reviews invoice.	N	S
TAX 107	B	\$ -	O	\$ 21,330.00	\$ 21,330.00	8/27/2025	9/1/2025	8/30/2026	Meyercord Revenue, Inc	To provide heat applied cigarette tax stamps.	Cigarette stamps orders are placed as needed. The invoices are verified by the Taxpayer Services and Processing Section.	N	G
TAX 107	B	\$ 1,841.01	M	\$ 4,000.00	\$ 2,158.99	3/1/2021 60 mo. Lease	5th year of lease: 3/1/2025 - 2/28/2026		Xerox (SES)	One multi-function device with scanning and fax capabilities for the Special Enforcement Section (SES) per SPO Price List Contract . 60 month lease, billed per usage. Max Value is an estimated cost for the fiscal year.	Admin Svcs Office monitors activity and reviews invoice.	N	E
TAX 100(A) TAX 103(A) TAX 105(A) TAX 107(B)	A, B	\$ 13,350.00	M	\$ 80,100.00	\$ 66,750.00	5/20/2025	8/1/2025	7/31/2026	Thomson Reuters - West	Annual subscription for Clear Proflex for Compliance, Collections, TSP and SES Section.	Reviewed by Collections Office.	N	S
TAX 107	A	\$ 7,143.98	M	\$ 50,000.00	\$ 42,856.02	10/9/2025	10/9/2025	Until complete	ES&A, Inc.	Contract between the Department of the Attorney General and contractor to investigate complaints against the Director of Taxation	Department of the Attorney General monitors activity, reviews invoices, and forwards invoices to DOTAX for payment	N	C

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>FY26 \$\$\$</u>	<u>FY27 \$\$\$</u>
None								

Department of Taxation  
CIP Lapses

Table 16

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

Department of Taxation  
Program ID Sub-Organizations

Table 17

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

Department of Taxation  
Program ID Sub-Organizations

Table 17

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

Department of Taxation  
Program ID Sub-Organizations

Table 17

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

Department of Taxation  
Program ID Sub-Organizations

Table 17

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

Department of Taxation  
Organization Chart and Changes

Table 18

<u>Year of Change</u> <u>FY26/FY27</u>	<u>Description of Change</u>
FY27	<p>In HB300, CD1, SLH 2025, the six (6) positions were erroneously requested in TAX107/AC (ITSO). The Department is requesting corrective action by transferring the six (6) positions and its funding to TAX107/AA (Director's Office):</p> <ol style="list-style-type: none"> <li>1. Data Privacy Officer, Position #125785, SR-NA, BU-73</li> <li>2. Departmental Program Officer, Position #125786, EM-03, BU-35</li> <li>3. Program Specialist VI, Position #125787, SR-26, BU-13</li> <li>4. Program Specialist V, Position #125788, SR-24, BU-13</li> <li>5. Project Manager II, Position #125789, SR-26, BU-13</li> <li>6. Tax Business Analyst, Position #125790, SR-NA, BU-73</li> </ol>
FY27	<p>Position #3697 has been redescribed from Office Assistant IV to Information Specialist IV, SR-22, BU-13. The Department is requesting the transfer of the position from TAX107/AD (Tax Research and Planning Office, "TRP") to TAX107/AA (Director's Office)</p>
PDF Link to Org Chart	<div data-bbox="472 974 682 1133" data-label="Image"> <p>A red square icon with a white PDF symbol. Below it, the text "DOTAX Org Chart" is followed by "d 06-30-2025_FIN" on the next line.</p> </div>

Department of Taxation  
Administration Package Bills

Table 19

<u>Prog ID</u>	<u>Fiscal Impact</u>	<u>Amount Requested</u>	<u>FTE Requested</u>	<u>Budget for Personnel</u>	<u>Budget for OCE (Other Than Contracts)</u>	<u>Budget for Contracts</u>	<u>Dates of Initiative</u>		<u>Initiative Description</u>	<u>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u>	<u>Plan for continuation of initiative (if applicable)</u>
							<u>From</u>	<u>To</u>			
TBD											

Department of Taxation  
Previous Specific Appropriation Bills

Table 20

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

## Positions that are being paid higher than the salaries authorized as of November 30, 2025

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

Department of Taxation  
Positions that are authorized to telework as of November 30, 2025

Table 22

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

Department of Taxation  
Work-related travel as of November 30, 2025

Table 23

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Position Number</u>	<u>Job Title</u>	<u>Start Date</u>	<u>End Date</u>	<u>Justification for Travel</u>	<u>Full Agenda Y/N?</u>	<u>Meetings Attended Y/N?</u>	<u>Training Sessions Y/N?</u>	<u>Total Cost of Trip</u>	<u>Cost Paid by State or Other Entity?</u>	<u>Final Report of Travel Y/N?</u>
TAX 100	CP	4413	Criminal Investigator	1/13/2025	1/17/2025	National Criminal Justice Training Center Conference in Las Vegas, NV.	Y	Y	N	1944.42	State	Y
TAX 100	CH	5775	Auditor V	1/11/2025	1/16/2025	MTC training summit in New Orleans, LA.	Y	N	Y	3719.96	State	Y
TAX 107	AC	35767	Info Tech Band B	1/14/2025	1/14/2025	Install and configure phones and printers in Hilo.	N	N	N	152.83	State	N/A
TAX 107	AC	120871	Info Tech Band B	1/14/2025	1/14/2025	Install and configure phones and printers in Hilo.	N	N	N	177.83	State	N/A
TAX 107	AC	120871	Info Tech Band B	1/15/2025	1/15/2025	Install and configure phones and printers in Kona.	N	N	N	168.33	State	N/A
TAX 100	CK	1622	Auditor III	3/5/2025	3/5/2025	From Kauai to Oahu for training.	N	N	Y	217.44	State	Y
TAX 100	CM	11428	Auditor II	3/5/2025	3/5/2025	From Maui to Oahu for training.	N	N	Y	157.58	State	Y
TAX 100	CM	4417	Auditor III	3/5/2025	3/5/2025	From Maui to Oahu for training.	N	N	Y	181.58	State	Y
TAX 100	CM	38733	Admin Assistant II	3/5/2025	3/5/2025	From Maui to Oahu for training.	N	N	Y	235.97	State	Y
TAX 100	CH	1600	Admin Assistant II	3/5/2025	3/5/2025	From Hilo to Oahu for training.	N	N	Y	172.08	State	Y
TAX 100	CO	40224	Admin Assistant III	3/18/2025	3/18/2025	Assist with daily operation in Kauai.	N	N	N	148.08	State	N/A
TAX 100	CO	7048	Taxation Compliance Administrator	4/1/2025	4/1/2025	In person interview for Maui District Manager position.	N	Y	N	177.83	State	N/A
TAX 100	CK	1619	District Tax Manager	4/1/2025	4/1/2025	In person interview for Maui District Manager position.	N	Y	N	262.99	State	N/A
TAX 107	AA	122697	SES Senior Investigator	2/20/2025	2/20/2025	Site inspections to educate and discover non-compliant businesses in Kapaa, Kauai.	N	N	N	279.1	State	N/A
TAX 107	AA	119351	SES Investigator	2/20/2025	2/20/2025	Site inspections to educate and discover non-compliant businesses in Kapaa, Kauai.	N	N	N	201.6	State	N/A
TAX 107	AA	119350	SES Investigator	2/20/2025	2/20/2025	Site inspections to educate and discover non-compliant businesses in Kapaa, Kauai.	N	N	N	201.6	State	N/A
TAX 107	AA	119349	SES Investigator	2/20/2025	2/20/2025	Site inspections to educate and discover non-compliant businesses in Kapaa, Kauai.	N	N	N	201.6	State	N/A
TAX 107	AA	119351	SES Investigator	3/19/2025	3/19/2025	Site inspections to educate and discover non-compliant businesses in Poipu, Kauai.	N	N	N	188.07	State	N/A
TAX 107	AA	119350	SES Investigator	3/19/2025	3/19/2025	Site inspections to educate and discover non-compliant businesses in Poipu, Kauai.	N	N	N	192.11	State	N/A
TAX 107	AA	119348	SES Investigator	3/19/2025	3/19/2025	Site inspections to educate and discover non-compliant businesses in Poipu, Kauai.	N	N	N	269.61	State	N/A
TAX 107	AA	122699	SES Investigator	3/19/2025	3/19/2025	Site inspections to educate and discover non-compliant businesses in Poipu, Kauai.	N	N	N	192.11	State	N/A
TAX 107	AC	26311	Info Tech Band C	3/30/2025	4/3/2025	Site inspections of the FAST Disaster Recovery Data Ctr in Ashburn, Virginia & Denver, Colorado as required by the IRS.	Y	N	N	2846.5	State	N/A
TAX 100	CO	40224	Admin Assistant III	4/15/2025	4/15/2025	Assist with daily operation in Maui.	N	N	N	224.26	State	N/A
TAX 107	AC	120871	Info Tech Band B	5/14/2025	5/14/2025	Phone deployment and network/systems maintenance for Maui.	N	N	N	167.11	State	N/A
TAX 107	AC	120344	Info Tech Band B	5/15/2025	5/15/2025	Phone deployment and network/systems maintenance for Maui.	N	N	N	187.34	State	N/A

Department of Taxation  
Work-related travel as of November 30, 2025

Table 23

TAX 107	AA	122697	SES Senior Investigator	4/24/2025	4/24/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	267.69	State	N/A
TAX 107	AA	122699	SES Investigator	4/24/2025	4/24/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	267.69	State	N/A
TAX 107	AA	119348	SES Investigator	4/24/2025	4/24/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	267.69	State	N/A
TAX 107	AA	119350	SES Investigator	4/24/2025	4/24/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	267.69	State	N/A
TAX 107	AA	122697	SES Senior Investigator	4/23/2025	4/23/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	224.94	State	N/A
TAX 107	AA	122699	SES Investigator	4/23/2025	4/23/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	224.94	State	N/A
TAX 107	AA	119348	SES Investigator	4/23/2025	4/23/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	224.94	State	N/A
TAX 107	AA	119350	SES Investigator	4/23/2025	4/23/2025	Site inspections to educate and to discover non-compliant business in Hilo.	N	N	N	301.94	State	N/A
TAX 107	AA	122696	SES Investigator	5/10/2025	5/10/2025	Molokai Educational Resource Experience- educate attendees about State Laws.	N	N	N	274	State	N/A
TAX 107	AA	122699	SES Investigator	5/10/2025	5/10/2025	Molokai Educational Resource Experience- educate attendees about State Laws.	N	N	N	371.5	State	N/A
TAX 107	AA	40345	HR Specialist V	5/20/2025	5/20/2025	Follow up on personnel-related concerns and to conduct confidential HR business in the Maui Office.	N	Y	N	225.35	State	N/A
TAX 100	CO	40224	Admin Assistant III	5/14/2025	5/14/2025	Assist with daily operations and training the administrative assistant in Hilo.	N	N	N	157.58	State	N/A
TAX 100	CO	7048	Taxation Compliance Administrator	7/16/2025	7/16/2025	Travel to Maui to meet with the Maui District Manager and District Office team.	N	N	N	156.1	State	N/A
TAX 100	CO	120118	Tax Compliance Coordinator	7/16/2025	7/16/2025	Travel to Maui to meet with the Maui District Manager and District Office team.	N	N	N	148.08	State	N/A
TAX 100	CM	1575	DTCA III	7/25/2025	7/25/2025	Travel to Honolulu to attend the DHHRD Emerging Leaders Training.	N	N	Y	236.95	State	Y
TAX 100	CM	1583	Supervising Tax Clerk II	7/25/2025	7/25/2025	Travel to Honolulu to attend the DHHRD Emerging Leaders Training.	N	N	Y	208.01	State	Y
TAX100	CM	1582	District Tax Manager	7/24/2025	7/24/2025	Travel to Honolulu FOR In-Person District Tax Manager's Meeting.	N	Y	N	200.6	State	Y
TAX 107	AA	104171	Deputy Director of Taxation	8/14/2025	8/14/2025	Travel to Hilo for Annual County TAT Meeting.	Y	Y	N	212	State	N
TAX 107	AA	104171	Deputy Director of Taxation	8/22/2025	8/22/2025	Travel to attend DOTAX sponsored Tax Practitioner's Workshop in Hilo.	Y	N	Y	219.34	State	Y
TAX 100	CM	4417	Auditor III	8/8/2025	8/8/2025	Travel to Oahu for Training and shadowing of Field Audit Office.	N	N	Y	227.18	State	Y
TAX 107	AC	120871	Info Tech Band B	8/27/2025	8/27/2025	Travel for Installation of Computers for Maui Office.	N	N	N	148.08	State	N/A
TAX 107	AC	120871	Info Tech Band B	8/28/2025	8/28/2025	Travel for Installation of Computers for Maui Office.	N	N	N	171.85	State	N/A
TAX 100	CM	11428	Auditor II	8/8/2025	8/8/2025	Travel to Oahu to shadow the Field Audit Office.	N	N	Y	301.88	State	Y
TAX 107	AC	35767	Info Tech Band B	9/15/2025	9/15/2025	Travel for Installation of Computers for the Molokai Office.	N	N	N	248	State	N
TAX 107	AA	N/A	Non-DOTAX Employee	8/22/2025	8/22/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Hilo.	N	N	Y	239	State	Y
TAX 107	AA	104171	Deputy Director of Taxation	8/21/2025	8/21/2025	Travel to attend DOTAX sponsored Tax Practitioner's Workshop in Kona.	Y	N	Y	183.68	State	Y
TAX 107	AA	118035	Admin Rules Specialist	8/26/2025	8/26/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Kauai.	Y	N	Y	156.1	State	Y
TAX 107	AA	102245	Admin Rules Specialist	8/26/2025	8/26/2025	Travel to support DOTAX sponsored Tax Practitioner's Workshop in Kauai.	Y	N	Y	234.6	State	Y
TAX 107	AA	104170	Director of Taxation	8/26/2025	8/26/2025	Travel to support DOTAX sponsored Tax Practitioner's Workshop in Kauai.	Y	N	Y		State	Y
TAX 107	AA	38768	Tax Information Specialist I	8/22/2025	8/22/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Hilo.	Y	N	Y	246.34	State	Y

Department of Taxation  
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Table 23

TAX 107	AA	38768	Tax Information Specialist I	8/26/2025	8/26/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Kauai.	Y	N	Y	156.1	State	Y
TAX 107	AA	38768	Tax Information Specialist I	8/28/2025	8/28/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	198.84	State	Y
TAX 107	AA	N/A	Non-DOTAX Employee	8/26/2025	8/26/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Kauai.	Y	N	Y	184.58	State	Y
TAX 107	AA	104170	Director of Taxation	8/28/2025	8/28/2025	Travel to attend the DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	255.1	State	Y
TAX 107	AA	102245	Admin Rules Specialist	8/28/2025	8/28/2025	Travel to attend the DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	277.34	State	Y
TAX 107	AA	104171	Deputy Director of Taxation	8/28/2025	8/28/2025	Travel to attend the DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	171.84	State	Y
TAX 107	AA	38768	Tax Information Specialist I	8/21/2025	8/21/2025	Travel to present at the DOTAX sponsored Tax Practitioner's Workshop in Kona.	Y	N	Y	189.34	State	Y
TAX 107	AA	118035	Admin Rules Specialist	8/28/2025	8/28/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	203.6	State	Y
TAX 107	AA	N/A	Non-DOTAX Employee	8/28/2025	8/28/2025	Travel to present at DOTAX sponsored Tax Practitioner's Workshop in Maui.	Y	N	Y	208.34	State	Y
TAX107	AA	120344	Info Tech Band B	9/30/2025	9/30/2025	Travel to install computers for the Hilo Office.	N	N	N	184.58	State	Y
TAX107	AA	120344	Info Tech Band B	9/30/2025	9/30/2025	Travel to install computers for the Hilo Office.	N	N	N	184.58	State	Y
TAX107	AA	119350	SES Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	343.01	State	Y
TAX107	AA	122696	SES Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	265.51	State	Y
TAX107	AA	119349	SES Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	265.51	State	Y
TAX107	AA	122697	SES Senior Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	265.51	State	Y
TAX107	AA	119352	SES Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	238.51	State	Y
TAX107	AA	122699	SES Investigator	10/4/2025	10/4/2025	Travel to conduct site inspections to educate and to discover non-compliant businesses in Maui.	N	N	N	343.01	State	Y
TAX100	CO	120118	Tax Compliance Coordinator	10/25/2025	10/29/2025	Travel to Albuquerque, NM for 2025 WSATA Conference.	Y	N	Y	2480.77	State	Y
TAX107	AC	15797	Infor Tech Band D	10/18/2025	10/24/2025	Travel to Florida for Gartner IT Symposium 2025.	Y	N	Y	2384.3	State	Y
TAX105	BA	4411	Taxation Services Administrator	10/25/2025	10/29/2025	Travel to Albuquerque, NM for 2025 WSATA Conference.	Y	N	Y	2485.77	State	Y
TAX107	AA	104170	Director of Taxation	10/25/2025	10/29/2025	Travel to Albuquerque, NM for 2025 WSATA Conference.	Y	N	Y	2520.7	State	Y
TAX 107	AD	9861	Tax Research & Planning Officer	9/27/2025	10/1/2025	Travel to Oklahoma City, OK for FTA Conference.	Y	Y	N	2157.72	State	Y
TAX 100	CM	1583	Supervising Tax Clerk II	5/9/2025	5/9/2025	Travel; from Maui to Kauai for training	N	N	Y	208.4	State	N
TAX 107	AA	104171	Deputy Director of Taxation	6/7/2025	6/12/2025	2025 FTA Annual Meeting in Chicago 6/7/25-6/12/25	Y	Y	N	3899.99	State	Y
TAX 107	AA	102245	Admin Rules Specialist	6/7/2025	6/12/2025	2025 FTA Annual Meeting in Chicago 6/7/25-6/12/25	Y	Y	N	3705.3	State	Y
TAX 100	CH	1601	District Tax Manager	7/24/2025	7/24/2025	Travel: to Honolulu for District Tax Manager's meeting	N	Y	N	193	State	Y
TAX 100	CM	1619	District Tax Manager	7/24/2025	7/25/2025	Travel: to Honolulu for District Tax Manager's meeting	N	Y	N	339.6	State	Y
TAX 100	CH	122320	Tax Returns Examiner IV	7/25/2025	7/25/2025	Travel: to Honolulu for Emerging Leaders-Leadership Training	N	N	Y	174.01	State	Y
TAX 100	CP	4413	Criminal Investigator	8/7/2025	8/7/2025	Travel: from HNL to Hilo for Criminal Investigatio	N	N	N	240.1	State	Y
TAX100	CH	1598	Supervising Tax Clerk II	8/9/2025	8/15/2025	2025 FTA Technology Conference & RACC 2025 - 8/9-8/15/25	Y	Y	N	2146.74	State	N
TAX100	CH	124294	DTCA III	8/9/2025	8/15/2025	2025 FTA Technology Conference & RACC 2025 - 8/9-8/15/25	Y	Y	N	2083.9	State	N
TAX 107	AA	104170	Director of Taxation	8/21/2025	8/22/2025	Tax Practitioner's Workshop In Kona and Hilo	Y	N	Y	727.26	State	Y
TAX 107	AA	102245	Admin Rules Specialist	8/21/2025	8/22/2025	Tax Practitioner's Workshop In Kona and Hilo	Y	N	Y	588.08	State	Y
TAX 100	CH	122320	Tax Returns Examiner IV	8/8/2025	8/8/2025	Travel: to Honolulu for Emerging Leaders-Leadership Training	N	N	Y	169.59	State	Y
TAX 100	CM	1622	Auditor III	8/8/2025	8/8/2025	Travel: to Honolulu for Training	N	N	Y	270.89	State	Y
TAX 107	AA	118035	Admin Rules Specialist	8/21/2025	8/22/2025	Tax Practitioner's Workshop In Kona and Hilo	Y	N	Y	592.83	State	Y
TAX 107	AC	15797	Infor Tech Band D	8/9/2025	8/15/2025	2025 FTA Technology Conference on 8/9/25-8/15/25	Y	Y	N	3126.51	State	Y
TAX 107	AC	120984	Admin Rules Specialist	8/9/2025	8/15/2025	2025 FTA Technology Conference on 8/9/25-8/15/25	Y	Y	N	3098.53	State	N

Department of Taxation  
Work-related travel as of November 30, 2025

Table 23

TAX 107	AC	35765	Info Tech Band C	8/27/2025	8/28/2025	Travel: to Maui; Computer Installation Maui Office	N	N	N	683.24	State	N
TAX 100	CM	124295	DTCA III	9/3/2025	9/5/2025	Travel: to Kauai for DTCA II Training	N	N	Y	996.38	State	N
TAX 107	AC	35765	Info Tech Band C	9/30/2025	10/1/2025	Travel to Hilo for computer installation	N	N	N	690.56	State	Y

Department of Taxation  
Expenditures/Encumbrances for Wildfire Response

Table 24

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

Department of Taxation  
Personnel utilized for Wildfire Response

Table 25

					FY26				FY27						
<u>Prog ID</u>	<u>Sub-Org</u>	<u>Positions dispersed for Wildfire Response</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>Payroll Hours</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>Payroll Hours</u>	<u>\$\$\$</u>	<u>Expected End Date</u>	<u>FEMA Eligible?</u>	<u>FEMA Reimb App?</u>
None															