CAREER OPPORTUNITY

STATE OF HAWAII – DEPARTMENT OF TAXATION

Personnel Office - 830 Punchbowl Street - Room 217 Honolulu, Hawaii 96813

Opening Date: July 15, 2024 Ending Date: Continuous

TAX RETURNS EXAMINER III

Recruitment Number TAX-2024-18 Kauai District

Permanent Full-Time Position
Willing to downgrade to a Tax Returns Examiner II or I

JOB SUMMARY

The primary purpose of this position is to perform specialized work in office auditing, which includes the more technically complex tax returns of individuals, partnerships, corporations, trusts, non-profit organizations, and other entities for compliance. Major responsibilities will include applying basic accounting principles and judgments to determine correct tax liabilities, preparing assessments and refund vouchers, and assisting with the preparation of appeals cases for review by the Administrative Appeals Office, Board of Review, etc.

MINIMUM QUALIFICATION REQUIREMENTS

KNOWLEDGE, SKILLS, AND ABILITIES

<u>Knowledge (of)</u>: Interviewing techniques; State and applicable Federal income and miscellaneous tax laws, rules and regulations; office practices and procedures; methods of computing depreciation; accrual basis of accounting, and accounts classification.

<u>Ability (to)</u>: Conduct interviews and deal effectively with public; analyze facts and figures and derive sound conclusions therefrom; understand and apply tax laws, rules and interpretations; make arithmetic computations rapidly and accurately; operate standard office equipment, including adding and calculating machines and computers; give and receive oral and written instructions.

EXPERIENCE

Applicants must have had progressively responsible experience of the kind and quality described below and in amounts shown below, or any equivalent of training and experience:

<u>General Experience</u>: Three (3) years of progressively responsible experience in one or a combination of the following which included arithmetic computations:

- 1. Public contact work experience which involved interviewing and/or investigating; OR
- 2. Clerical experience which provided a familiarity with State and Federal tax laws and regulations, and with methods, practices and procedures of tax work.

<u>Specialized Experience</u>: Two (2) years of experience in the tax field which required the application of income and miscellaneous tax laws and related regulations and procedures in preparing tax returns, determining tax liability, or collecting delinquent taxes.

SUBSTITUTIONS ALLOWED:

Excess Specialized Experience of the type and quality described above may be substituted for General Experience on a year-for-year basis. Graduation from an accredited college or university may also be substituted for the General Experience.

QUALITY OF EXPERIENCE:

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

DETERMINATION

Final determination will be based on the Minimum Qualification requirements contained in the complete and official class specifications for the vacancy. The complete class specifications and position description are on file in the Personnel Office.

APPLICATION INSTRUCTIONS

HOW TO APPLY

Application packets are available at the Personnel Office or online at http://tax.hawaii.gov/about/jobs/. Application forms must be legible and signed (original signature OR electronic signature with an authenticity or audit document).

Applications can be hand delivered to:

Or mailed to:

Department of Taxation Department of Taxation

830 Punchbowl St., Room 217 P.O. Box 259

Honolulu, Hawaii 96813 Honolulu, Hawaii 96809

REQUIRED FORMS / DOCUMENTATION

In addition to a signed application form, your application packet should also include evidence that adequately demonstrates how you meet the position's Minimum Qualification requirements. This may include a resume, cover letter, transcripts, etc.

NOTE: Copies of transcripts are sufficient to make an initial determination of eligibility (i.e. – to determine whether a candidate meets the Minimum Qualification requirements). However, official transcripts will need to be submitted before DOTAX can make an Offer of Employment.

FILING DEADLINE

For recruitments with a specific application deadline, all completed application materials must be received (inperson submissions) or postmarked (mailed submissions) by that date in order to be considered. For continues recruitments that do not have a specific application deadline (e.g. – Continuous, Continuous Until Needs Are Met, etc.), you are encouraged to file your application as soon as possible. A notice regarding the closure of a continuous recruitment will be posted in the Personnel Office.

EXAMINATION AND EVALUTION

The examination for this recruitment will be conducted on an unassembled basis where the examination score is based on an evaluation and rating of your education and experience. It is therefore important that your employment application provide a clear and detailed description of the duties and responsibilities of each position you held. At the discretion of DOTAX, interviews and/or testing may be required. If interviews and/or testing is a required, applicants who meet the Minimum Qualification requirements and are referred for further evaluation must be available to participate in this phase of the selection process at their own expense. In addition to employment availability and evaluation scores, the referral of qualified applicants may be based upon other factors, including but not limited to the order in which completed applications were received.

NOTIFICATIONS TO APPLICANTS

DOTAX will use electronic mail (email) to notify applicants of important information relating to the status and processing of their applications as part of our ongoing efforts to increase operational efficiency, promote the conservation of green resources, and minimize delays and costs. Please ensure that the email address and contact information you provide is current, secure, and readily accessible to you. We are not responsible if you do not receive our emails or fail to check your email inbox in a timely manner.

PUBLIC SERVICE LOAN FORGIVENESS (PSLF) PROGRAM

The PSLF Program is a federal program that is intended to encourage individuals to work in public service by forgiving the balance of their federal student loans. To qualify, the individual must have made 120 qualifying payments while employed by a qualifying employer. More information may be obtained at: https://studentaid.ed.gov/sa/repay-loans/forgiveness-cancellation/public-service

EQUAL OPPORTUNITY EMPLOYER

DOTAX is an equal opportunity employer and is committed to a policy of nondiscrimination on the basis of race, sex, gender identity and expression, age, religion, color, national origin, ancestry, citizenship, disability, genetic information, marital status, breastfeeding, income assignment for child support, arrest and court records (except as permissible under State law), sexual orientation, domestic or sexual violence victim status, national guard absence, or status as a covered veteran. As a State agency, DOTAX complies with applicable State and Federal laws relating to employment practices.

If you need a reasonable accommodation to participate in the application process, please call the DOTAX Personnel Office at 587-1503 (voice), 587-1417 (TTY). A request for reasonable accommodation should be made no later than ten calendar days prior to the needed accommodations.

Employment is contingent on satisfying employment eligibility verification requirements of the Immigration Reform and Control Act of 1986, reference checks of previous employers, and a criminal history check.



STATE OF HAWAI'I APPLICATION FOR CIVIL SERVICE POSITIONS

HAWAI'I DEPARTMENT OF TAXATION

Personnel Office

830 Punchbowl Street, Room 217, Honolulu, Hawaii 96813

GENERAL INSTRUCTIONS: Please type or print legibly in blue or black ink.

The information you provide will be used to determine whether you qualify for the job(s), for which you are applying.

- Your entire application and attachments (if any) must be received only at the Personnel Office above.
- Before applying, read the position requirements described in the **Announcement** carefully to determine if you qualify for the position.
- Any additional required forms described in the Announcement can be obtained from this office.
- Answer the questions completely and accurately. Your application may be rejected if it is incomplete or you may be disqualified or dismissed from employment if you provide false information.
- You must notify this office in writing of any changes to your name, addresses, telephone numbers or availability information.
- We will not be responsible for any mail or correspondence which does not reach you.
- Your application and supporting documents are confidential and become our property. Please keep copies for your own record.
- The information you submit on this form may be verified.
- The information on pages 1 and 2 will not be released to persons involved in the appointment process.

 $The \textit{State of Hawai'i is an equal opportunity employer and complies with applicable \textit{state and federal laws relating to employment practices.}}$

1.	CITIZENSHIP STATUS. The State of Hawai'i requires that all persons seeking employment with the government of the State shall be citizens, nationals, or permanent resident aliens of the United States, or eligible under federal law for unrestricted employment in the United States. I acknowledge I have read and understood the above information.
2.	UNITED STATES MILITARY SERVICE/ VETERAN'S PREFERENCE
	Note: Veteran's Preference is only applicable for open-competitive recruitments.
	If you are claiming Veteran's Preference, please scan and attach a copy of your DD-214 form and/or official statement from the Veterans Administration or armed forces to your application.
	None
	☐ I am claiming 5 Veteran's Preference points and will submit a copy of my DD-214.
	I am claiming 10 Veteran's Preference points and will submit a copy of my DD-214 and/or official statement from the Veterans Administration (VA), as applicable.
	If you are claiming U.S. Military Service, please complete the following:
	A. Date Entered Service:
	B. Date Separated From Service:

3	POSITIO	N TITLE APPLY	ING FOR
4	RECR	UITMENT NUM	IBER
5. NAME:			
	Last	First	Middle
6. OTHER			
NAMES USED			
OR FORMER			
LAST NAME: _			
7. MAILING			
· · · · · · · · · · · · · · · · · · ·			
ADDRESS: _	P.O. Box	or Number an	d Street
City		State	Zip Code
8. PHONE NUMBER:			
_	Но	ome	Other

9. CERTIFICATE OF APPLICANT

I hereby certify that all statements in this application are true and correct to the best of my knowledge, and I agree and understand that any misstatements of material facts herein may cause forfeiture of all rights to any employment in the service of the State of Hawai'i. I have read the terms or conditions stated on this application and understand that there may be additional employment-related tests as required.

Dat	te	Original	Signature	of Applicant
		- 6	8	I I

STATE OF HAWAI'I APPLICATION FOR CIVIL SERVICE POSITIONS

The information on pages 1 and 2 will not be released to persons involved in the appointment process.

Information requested in items 10 through 19 is needed to make determinations on your suitability for employment. Dismissals from employment or dishonorable separations from military service do not automatically disqualify you from employment. The circumstances of each individual case will be evaluated against the requirements of the position for which you have applied, to determine suitability for employment.

19.	or restriction from applying with the State of Hawai'i.)	
18.	SETTLEMENTS OR AGREEMENTS Have you accepted a settlement, a cash buyout such as through the State's Separation Incentive Progra or are you subject to any restriction limiting or precluding you from seeking or securing employment with the State of Hawai'i? (If you answer "Yes," to question 18, please explain in detail in item #19 below, the reason and date of your settlements.	\textstyre\te
17.	Was your license or certification to practice in a regulated profession (for example, physician, engineer, nurse, plumber, etc.) ever suspended or revoked? (If you answer "Yes," please explain in detail in item #17 below, the type of license; the date; the state; the sboard or organization that suspended or revoked your license; the circumstances of the suspension or revo and any other relevant information you wish to provide.)	<u>.</u>
16.	SUSPENSION OR REVOCATION OF LICENSE	
	HAVE YOU EVER BEEN CONVICTED OF ANY ACT, ATTEMPT OR CONSPIRACY TO OVERTHROW THE STATE OR FEDERAL GOVERNMENT BY FORCE OR VIOLENCE? (If you answer "Yes" to the above question, please explain in detail in item #15 below, the dates, nature and circumstances of the conviction; the sentence imposed and its current status; and any other relevant information you wish to provide.)	
13.	nature and circumstances of the conviction; the sentence imposed and its current status; and any other relevant information you wish to provide.)	
12.	WITHIN THE PAST THREE (3) YEARS, HAVE YOU BEEN CONVICTED OF ANY OFFENSE RELATED TO CONTROLLED SUBSTANCES? (If you answer "Yes" to the above question, please explain in detail in item #13 below, the dates,	YES _NO
11.		
	(If you answer "Yes" to question 10A or 10B, please explain in detail in item #11 below, the dates and reasons for your dismissal from employment or separation from military service. For dismissals from employment, provide also the name and address of the employer.)	
10.	Within the past five years, were you: A) Fired, terminated for cause, dismissed, discharged or asked to resign from employment? B) Separated from military service under conditions other than honorable?	YES No

STATE OF HAWAI'I DEPARTMENT OF TAXATION Application For Civil Service Positions EDUCATION AND EMPLOYMENT HISTORY

EDUCATION AND EM	PLOYMENT HISTORY
1. POSITION TITLE APPLYING FOR:	
2. RECRUITMENT NUMBER APPLYING FOR:	
The information you provide will be used to determine whether you meet the minimum qualification requirements in the Class Specifications. As required by federal and/or state laws, we do not discriminate on the basis of age, sex (including gender identity or expression), religion, race, color, ancestry, national origin, disability, marital status, veteran's status, sexual orientation, arrest and court record, citizenship, genetic information or any other protected characteristic. The State of Hawai'i is an equal opportunity employer and complies with applicable state and federal laws relating to employment practices.	3. NAME: Last First Middle 4. OTHER NAMES USED OR FORMER LAST NAME: 5. E-MAIL ADDRESS: 6. MAILING ADDRESS: P.O. Box or Number and Street City State Zip Code 7. PHONE NO.: Home Other
8. EDUCATION HISTORY: When verification is required, the documentation m for the training and/or your application may be considered incomplete and rejected. The your qualifications for the position(s) for which you are applying.	e information you provide in this section will be used strictly in the evaluation of The information you submit on this form may be verified.
A. NAME AND LOCATION (city and state) of last grade school attended: (ele (School name/type) Did you graduate? Yes No If no, what grade level did you complete Did you receive a GED? Yes No B. TRAINING: In-service training, business, trade, armed forces, college or universess.	(City/State/Country) ete?
NAME & ADDRESS	Course or Major Number of Credits Kind of Degree, Field of Study or Hours Completed Diploma or Certificate Semester Quarter Received
	e to obtain a valid driver's license by the time of appointment. In not interested in being considered for positions which require tration number, and the State or other licensing authority. If proof of
C. KNOWLEDGE OF LANGUAGE OTHER THAN ENGLISH: List the language and check the appropriate block(s). Some positions require the ability to speak, read, and/or write in a language other than English. LANGUAGE SPEAK READ WRITE	D. SPECIAL QUALIFICATIONS: Include membership in professional or scientific societies, honors, awards, fellowships, publications (list but do not submit unless requested), etc.

STATE OF HAWAI'I DEPARTMENT OF TAXATION Application For Civil Service Positions EDUCATION AND EMPLOYMENT HISTORY

10. EXPERIENCE: Please type or print legibly in blue or black ink. Begin with your present or last employment/training and work backwards. Describe all employment/training, including military service and volunteer work. Use separate blocks if your duties and responsibilities changed while working for the same employer. To receive full credit for your experience, describe in detail the tasks you were assigned. If you supervised others, explain your duties as a supervisor and indicate the number and job duties of employees you supervised. If more space is needed provide the information on a blank sheet titled "Experience" and attach it to this form. Information you submit on this form may be verified.

Please complete this section even if you are attaching a resume or other documents.

Present or Last Position	Employer	Average hours worked per week
Your Pres	Do you supervise? Yes No If yes, how many employees?	May we contact this employer? Yes No
Si C	mployer	Average hours worked per week
Eı Aı Sı Cı	id you supervise? Yes No If yes, how many employees? mployer ddress upervisor's Name and Title company Phone Number company URL Internet Address	Average hours worked per week
You — — — — — — — — — — — — — — — — — — —	id you supervise? Yes No If yes, how many employees? Imployer didress Impervisor's Name and Title Dempany Phone Number	Reason(s) for leaving May we contact this employer? Yes No From: To: Full Time Part Time Volunteer Average hours worked per week
	ompany URL Internet Address our Position Title and Duties dd you supervise? Yes No If yes, how many employees?	Reason(s) for leaving May we contact this employer? Yes No

STATE OF HAWAI'I

Department of Human Resources Development – State Recruiting Office 235 South Beretania Street, Room 1100, Honolulu, Hawai'i 96813-2437

APPLICANT DATA SURVEY

(Page 1 of 2)

	,				1	1	
NAME					DATE		
Please com	plete one App	licant Data Survey for	m for each job you	Lapply for. If a	oplving f	or more than	one level of work
		ate of Hawai'i Career					
level of wo		200 01 110 110 11 11 10 10 10 10 10 10 10	opportunity aimo				
JOB(S)		TIT	LE			RECRUITM	IENT NUMBER
APPLYING							
FOR							
The State o language sk treatment.	kills. Submissio The informati	Y (Optional) es employees and appoint of this information ion obtained will be keep orders, and regulation	is VOLUNTARY ar ept CONFIDENTIA	nd refusal to pro	vide it v	vill not subjec	ct you to any adverse
AGE [☐ Under 20	□ 20 - 24	□ 25 - 29	□ 30-39		40 - 49	☐ 50 and over
GENDER [☐ Male						
] Female						
		x below if you are of					
•		•	lexican, Puerto Ric	an, South or Cei	ntral Am	ierican, or otl	her Spanish culture or
	rdless of race.			10			
_		re racial categories be aving origins in any of	-		م ۱۸۱۸۸۱	o East or No	rth Africa
	•	entify as Portuguese, (•		e cast, or ivoi	THI AITICA.
		rican: All persons hav				os of Africa	
		llaskan Native: All pe					orth and South
		entral America), and w		•	_		
recogni		intral America,, and w	viio iiiaiiitaiii caita	rai identineatioi	Tilloug	, ii tiibai aiiiiit	action of community
		ific Islander: All ner	sons having origins	in any of the or	riginal n	eonles of Hav	vai'i, Guam, Samoa, or
		·		•	igiliai pi	copies of flav	var i, Guarri, Jarrioa, Or
other Pacific Islands - Native Hawaiian, Guamanian or Chamorro, Samoan, etc. Native Hawaiian Part Native Hawaiian Tongan Samoan Guamanian or Chamorro							
☐ Other Pacific Islander							
For Example: Belauan, Chuukese, Cook Islands, Fijian, Kosraean, Maori, Marshallese, Papua New Guinea, Pohnpeian,							
Rapa Nui, Solomon Islands, Tahitian, Vanuatu, Yapese, etc.							
Asian: All persons having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian							
Sub-contine	Sub-continent: Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam. Chinese Japanese Korean Filipino Vietnamese Other Asian						
		n, Bhutan, Cambodia,	India, Indonesia, L	aos, Malaysia, N	/longolia	n, Myanmar, I	Nepal, Pakistan,
Singapore Sri Lanka, Taiwan, Thailand, Yemen, etc.							

Note: Race/ethnic designations as used by the U.S. Equal Employment Opportunity Commission (EEOC) do not denote scientific definitions of anthropological origins.

STATE OF HAWAI'I

Department of Human Resources Development – State Recruiting Office 235 South Beretania Street, Room 1100, Honolulu, Hawai'i 96813-2437

APPLICANT DATA SURVEY

(Page 2 of 2)

FOREIGN (NON-ENGLISH) SPOKEN (OR SIGN) LANGUAGE SKILLS (Select from the languages/dialects listed below)						
☐ Not Applicable	☐ Afrikaans	☐ Amharic	☐ Arabic	☐ American	Sign Language	
☐ Bahasa (Indonesian)	☐ Bengali	☐ Burmese	☐ Cantonese ((Chinese)		
☐ Chamorro	☐ Chuukese	☐ Mandarin (Ch	ninese)	☐ Croatian		
☐ Shanghai (Chinese)	☐ Taiwanese (Chi	nese)	☐ Teochew/C	haozhou (Chir	nese)	
☐ Czech	☐ Danish	☐ Dutch	☐ Farsi (Persia	an)	☐ Flemish	
☐ French	☐ Finish	☐ German	☐ Greek		☐ Hawaiian	
☐ Haitian Creole	☐ Hebrew	☐ Hungarian	☐ Kannada (In	ndia)	☐ Konkani (India)	
☐ Hindi (India)	☐ Punjabi(India)	☐ Italian	☐ Japanese		☐ Khmer (Cambodian)	
☐ Kiswahili	☐ Korean	☐ Kosraean	☐ Latvian		☐ Lithuanian	
☐ Laotian	☐ Latin	☐ Malay	☐ Marshallese	9	☐ Mongolian	
☐ Myanmar	☐ Norwegian	☐ Okinawan	☐ Cebuano Vi	sayan (Philipp	ines)	
☐ Ilokano (Philippines)	□ Ilonggo Visayar	n (Philippines)	☐ Polish		☐ Portuguese	
☐ Pohnpeian	☐ Rumanian	Russian	☐ Samoan		☐ Swahili	
☐ Spanish	☐ Serbo-Croatian		☐ Swedish		☐ Tagalog (Philippines)	
☐ Telugu	☐ Thai	☐ Tamil (India)	☐ Tamil (Ceylo	on)	☐ Tongan	
☐ Turkish	☐ Twi (Ghana)	☐ Ukrainian	☐ Urdu (Pakis	tan)	☐ Vietnamese	
☐ Welsh	□ Wolof	☐ Yapese	☐ Other - Pls.	specify:		
	· · · · · · · · · · · · · · · · · · ·					
Please select one (1) of th	e following on your	☐ Native or	☐ Conversational	☐ Simple	☐ Not applicable	
fluency in the language/di	alect as referenced	Native-like		phrases		
above.						
Rate your ability to SPEAK	the language /	☐ High	☐ Moderate	☐ Low	☐ Not applicable	
dialect as referenced above	/e.					
Rate your ability to READ	☐ High	☐ Moderate	☐ Low	☐ Not applicable		
dialect as referenced above.						
Rate your ability to WRITE the language /			☐ Moderate	☐ Low	☐ Not applicable	
dialect as referenced above.						
If needed, are you comfor	If needed, are you comfortable in assisting or interpreting for				☐ Not applicable	
limited English clients/customers who speak your language?						

Employment Availability Information State of Hawaii Application for Civil Service Positions

Department of Taxation P.O. Box 259 Honolulu, HI 96809-0259

Name _	Name		
	Last	First	Middle Initial

INSTRUCTIONS:

- 1. Please type or print in ink. Complete both sides of this form.
- 2. Use this form to apply for the job(s) described on the accompanying State of Hawaii Career Opportunity announcement. If you are applying for more than one level of work, (for example, Accountant III & IV) this form will be used for all levels for which you've applied. If you wish to have different information for each level, you must submit a separate Employment Availability Information form for each level. Please remember to complete a separate application and Employment Availability Information form to apply for job(s) on another State of Hawaii Career Opportunity announcement.
- 3. The employment conditions you choose will determine the types of job(s) (for example, full-time, permanent, Wailuku, etc.) for which you may be referred. Changes to your availability must be in writing and submitted to us at the above address.
- 4. Notify the Department of Taxation Personnel Office in writing of any changes to your mailing address, telephone number, and/or work availability. Be sure to include your full name and the job you applied for. Your changes will replace the previous information on record.

		TAX Use Only			
RECRUITMENT NO.	JOB TITLE	Acc	Rej	Code(s)	Notice Date
				VP/Exp. Date	HRS/Date

Employment Availability Please check (✓) the following conditions of employment for which you are interested and available. <i>A blank response will be considered a NO response.</i>					
· · · · · · · · · · · · · · · · · · ·	rt-time rt-time				
Geographical Availability Please check (✓) all the locations for which you are willing to accept employment. Note: You must be available to work in any or all areas within the geographic area(s) that you have selected.					
Ewa (Includes Makakilo, Kapolei, Barber's Point, Ewa Beach) Waipahu to Aiea (Includes Waikele, Waipio, Pearl City) Halawa to Kalihi (Includes Aliamanu, Airport, Salt Lake, Moanalua, Mapunapuna, Kapalama, Palama, Sand Island, Iwilei) Downtown (Includes Nuuanu, Pauoa, Makiki-Kapiolani, Ala Moana) Manoa to Kahala (Includes McCully, Moiliili, Waikiki, Kapahulu, Kaimuki, Waialae, Palolo) Aina Haina to Hawaii Kai Waimanalo / Kailua Kaneohe to Kualoa (Includes Kahaluu, Waiahole, Waikane) Kaaawa to Kahuku (Includes Punaluu, Hauula, Laie, Kuilima) North Shore (Includes Waimea, Haleiwa, Waialua) Wahiawa / Kunia / Mililani Waianae Coast (Includes Nanakuli, Maili, Waianae, Makaha)	MAUI Wailuku / Kahului (Includes Puunene, Paukukalo, Waiehu, Waihee) Lahaina Maalaea / Kihei / Wailea Hana Makawao (Includes Pukalani, Haliimaile, Haiku, Paia) Kula KAUAI Lihue (Includes Hanamaulu) Kapaa (Includes Wailua, Kealia, Anahola) Hanalei (Includes Kilauea, Princeville, Haena) Waimea (Includes Kokee, Kekaha, Kaumakani, Hanapepe, Eleele, Port Allen, Kalaheo) Koloa (Includes Lawai, Omao)				
Hilo (Includes Papaikou, Pepeekeo, Honomu, Hakalau, Ninole, Papaaloa, Laupahoehoe) Honokaa / Hamakua (Includes Ookala, Paauilo, Paauhau, Haina, Kukuihaele) Kamuela / Kohala / Waikoloa (Includes Halaula, Kapaau, Hawi, Kawaihae) Kona (Includes Keahole, Kailua-Kona, Holualoa, Keauhou, Kealakekua, Captain Cook, Honaunau)	LANAI Lanai City MOLOKAI Kaunakakai (Includes Maunaloa, Hoolehua, Kualapuu) Kalaupapa				
 Ka'u (Includes Ocean View, Naalehu, Pahala) Puna (Includes Hawaii Volcanoes National Park, Volcano, Mountain View,					

Kurtistown, Keaau, Pahoa, Kapoho)