

## **TAX REVIEW COMMISSION**

MINUTES OF THE EXECUTIVE SESSION OF THE  
TAX REVIEW COMMISSION  
HELD AT 830 PUNCHBOWL STREET, ROOM 221  
IN THE CITY AND COUNTY OF HONOLULU  
STATE OF HAWAII, ON TUESDAY, OCTOBER 17, 2006

The Commissioners of the Tax Review Commission met in executive session at the Department of Taxation, Director Conference Room, in the City and County of Honolulu, State of Hawaii, on Tuesday, October 17, 2006.

**Members Present:** Chairman Isaac Choy, Manoa Consulting Group, LLC CPA's  
Vice-Chairman Ronald Heller, Torkildson Katz Fonseca Moore &  
Hetherington, AAL, ALC  
Carolyn Ching, Carolyn L. Ching CPA  
Christopher Grandy, UH Manoa, Public Administration Program  
Melanie King, Bank of Hawaii  
Lon Okada, Hawaiian Electric Industries, Inc.

**Members Absent:** John Roberts, Niwao & Roberts, CPA's

**Staff:** Tu Duc Pham, Donald Rousslang, Cathleen Tokishi

**Other:** Joan Bolte, DOTAX  
Jerry Ebesu, DOTAX  
Diane Erickson, Dept. of the Attorney General

### **CALL TO ORDER**

Chairman Isaac Choy called the executive session to order at 11:30 a.m. with a quorum present.

### **TOUR OF THE TAX SERVICES & PROCESSING DIVISION AND THE TAX RESEARCH & PLANNING OFFICE**

Escorted by Ms. Bolte, Dr. Rousslang, and Ms. Tokishi, the Commission walked to the main processing areas on the ground floor, where they were met by Mr. Ebesu, the Document Processing Branch Chief.

They first observed the Mail Room, which handles both incoming and outgoing mail. Approximately 1,500 pounds of mail had been received that day and was being opened, sorted, receipt stamped, etc. They then observed the document preparation area where further sorting

and batching, basic edits, and loose check research (i.e., checks sent in without an accompanying return, voucher, bill, or other document indicating for whom and which tax the payment is for) is done.

They then observed the Monetary Control Section where cashiers take in payments from walk-in taxpayers and other remittance processing occurs.

From there they went into the Data Entry Section where they were shown how batches of returns, checks, and envelopes were scanned, how the data captured was verified, and how returns processed under the old manual data entry system were entered and verified.

Due to time and other constraints, the File Maintenance Section and the Taxpayer Services and Revenue Accounting Branches were not visited.

Accompanied by Dr. Rousslang and Ms. Tokishi, the Commission then left the Tax Services and Processing Division and went to the Tax Research and Planning Office. There, Dr. Pham showed them all the various reports prepared by his office. He explained the scope of his work, including work as staff for the Council on Revenues.

## **ADJOURNMENT**

It was moved by Ms. Ching and seconded by Mr. Okada to adjourn the executive session at 12:30 p.m. The motion was carried unanimously.