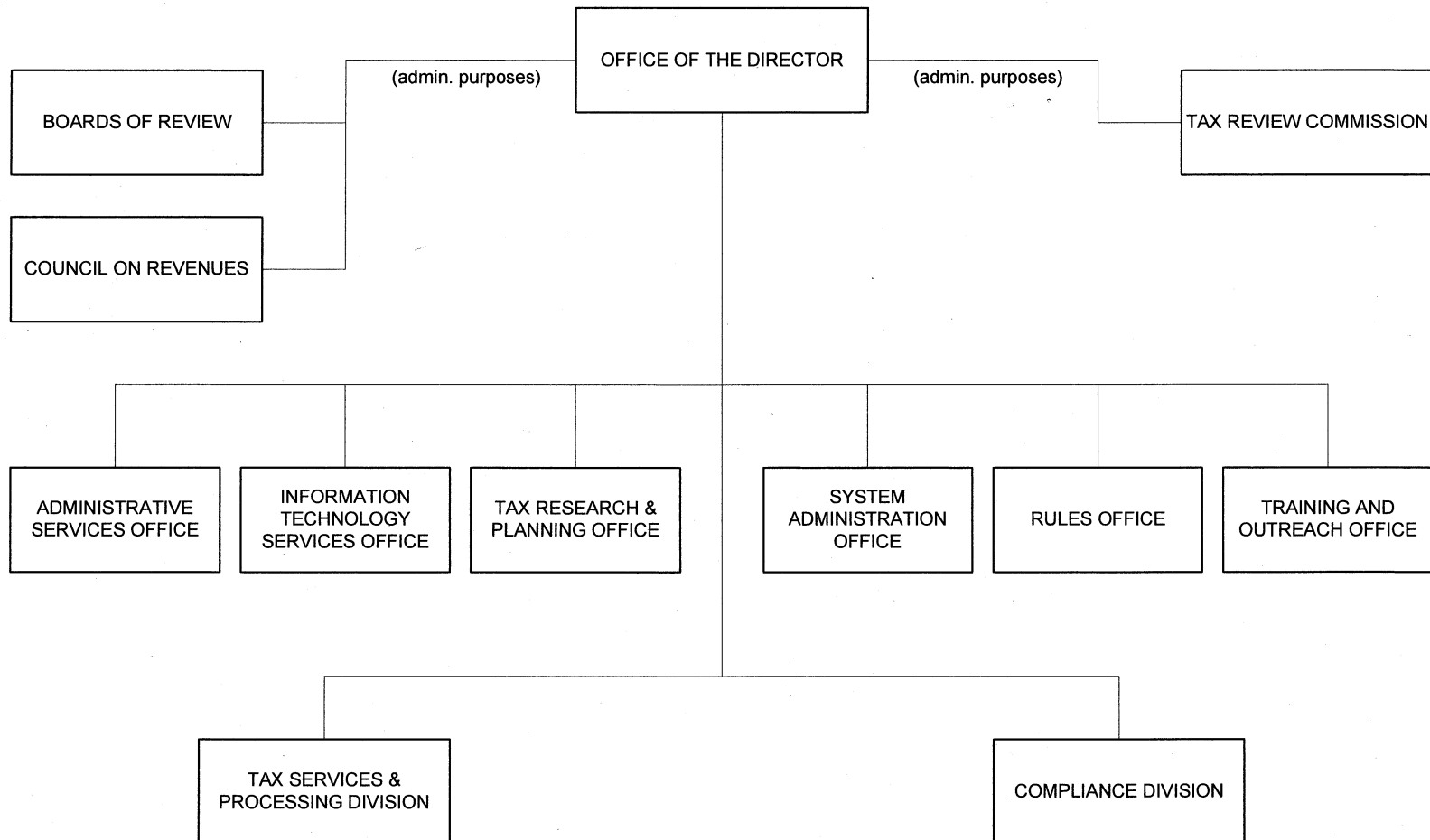




Department of Taxation

STATE OF HAWAII
DEPARTMENT OF TAXATION
ORGANIZATION CHART



DEPARTMENT OF TAXATION

Department Summary

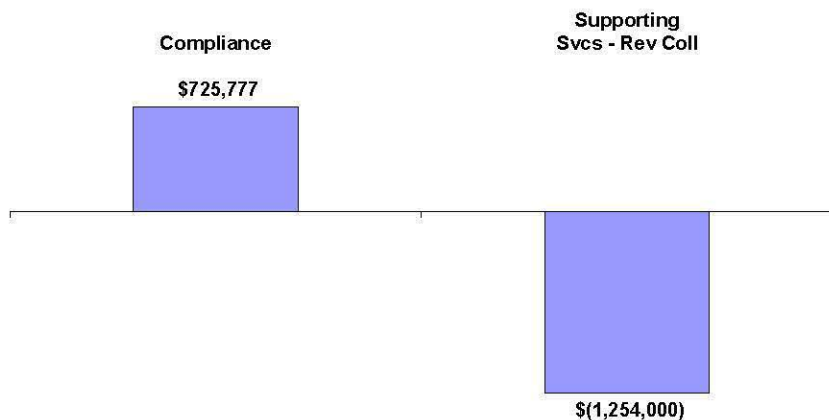
Mission Statement

To administer the tax laws of the State of Hawaii in a consistent, uniform and fair manner.

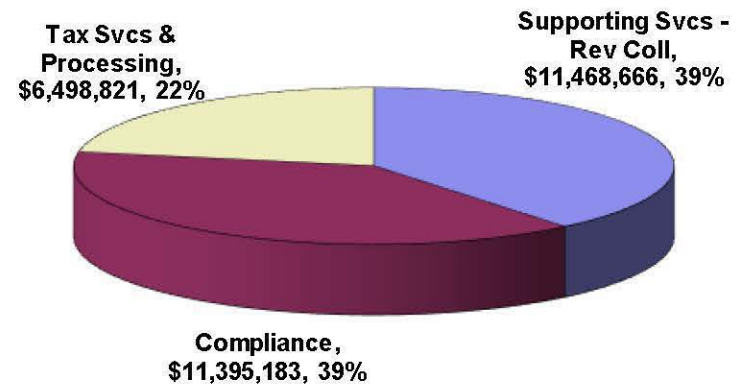
Department Goals

- 1) Increase compliance among taxpayers through increased oversight, improved audit processes and taxpayer education
- 2) Reduce fraudulent tax filings through more aggressive enforcement utilizing criminal investigation and special enforcement
- 3) Provide effective and responsive customer service to all of our stakeholders
- 4) Empower and equip a productive and inclusive workforce

FY 2017 Supplemental Operating Budget Adjustments by Major Program



FY 2017 Supplemental Operating Budget



DEPARTMENT OF TAXATION MAJOR FUNCTIONS

- Administers and enforces the tax laws of Hawaii and the collection of taxes and other payments.
- Coordinates a centralized system for receiving and processing of all tax returns, payments and documents.
- Provides one-stop customer service, assistance and information on all taxes administered by the department to customers who walk in, call-in, correspond or e-mail.
- Administers a comprehensive and uniform compliance program based on self-assessment and voluntary compliance.
- Conducts audits and investigations of all types of tax returns.
- Conducts and enforces collection of delinquent taxes by appropriate collection procedures.
- Plans, organizes and coordinates a tax research and tax planning program.
- Provides administrative and research support to the Council on Revenues which prepares revenue estimates for the State on a quarterly basis.

MAJOR PROGRAM AREAS

The Department of Taxation has a program in the following major program area:

Government-Wide Support

TAX 100	Compliance
TAX 105	Tax Services and Processing
TAX 107	Supporting Services – Revenue Collection

**Department of Taxation
Operating Budget**

			Act 119/2015 FY 2016	Act 119/2015 FY 2017	FY 2016 Adjustments	FY 2017 Adjustments	Total FY 2016	Total FY 2017
Funding Sources:	Positions	Perm	384.00	384.00	-	32.00	384.00	416.00
		Temp	144.00	144.00	-	(16.00)	144.00	128.00
General Funds		\$	28,622,923	28,821,796	-	(528,223)	28,622,923	28,293,573
		Perm	-	-	-	-	-	-
Special Funds		Temp	6.00	6.00	-	1.00	6.00	7.00
		\$	1,063,104	1,069,097	-	-	1,063,104	1,069,097
		Perm	384.00	384.00	-	32.00	384.00	416.00
		Temp	150.00	150.00	-	(15.00)	150.00	135.00
Total Requirements		\$	29,686,027	29,890,893	-	(528,223)	29,686,027	29,362,670

Highlights: (general funds and FY 17 unless otherwise noted)

1. Adds 14.00 permanent positions and \$637,841 for the newly created Investigation Branch (which includes the creation of a new Tax Fraud Section).
2. Converts 16.00 temporary positions to permanent in the Tax Services and Processing Division.
3. Reduces \$1,428,000 from Tax System Modernization Project operating expenses.

**Department of Taxation
Capital Improvements Budget**

	Act 119/2015 FY 2016	Act 119/2015 FY 2017	FY 2016 Adjustments	FY 2017 Adjustments	Total FY 2016	Total FY 2017
Funding Sources:						
General Funds	-	-	-	-	-	-
General Obligation Bonds	472,000	-	-	-	472,000	-
Federal Funds	-	-	-	-	-	-
Total Requirements	472,000	-	-	-	472,000	-

Highlights: (general obligation bonds and FY 17 unless otherwise noted)

None.



Operating Budget Details

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-**
PROGRAM STRUCTURE NO: **11**
PROGRAM TITLE: **GOVERNMENT-WIDE SUPPORT**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
PERSONAL SERVICES	22,260,602		22,260,602	22,560,468	515,713	23,076,181	44,821,070	45,336,783	
OTH CURRENT EXPENSES	7,425,425		7,425,425	7,330,425	1,208,470-	6,121,955	14,755,850	13,547,380	
EQUIPMENT					132,800	132,800		132,800	
MOTOR VEHICLES					31,734	31,734		31,734	
TOTAL OPERATING COST	29,686,027		29,686,027	29,890,893	528,223-	29,362,670	59,576,920	59,048,697	.89-
BY MEANS OF FINANCING									
GENERAL FUND	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
	28,622,923		28,622,923	28,821,796	528,223-	28,293,573	57,444,719	56,916,496	
SPECIAL FUND	1,063,104	*	1,063,104	1,069,097	*	1,069,097	*	*	*
CAPITAL INVESTMENT									
CONSTRUCTION	472,000		472,000				472,000	472,000	
TOTAL CAPITAL COSTS	472,000		472,000				472,000	472,000	
BY MEANS OF FINANCING									
G.O. BONDS	472,000		472,000				472,000	472,000	
TOTAL POSITIONS	384.00*	*	384.00*	384.00*	32.00*	416.00*			
TOTAL PROGRAM COST	30,158,027		30,158,027	29,890,893	528,223-	29,362,670	60,048,920	59,520,697	.88-

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-**
PROGRAM STRUCTURE NO: **1102**
PROGRAM TITLE: **FISCAL MANAGEMENT**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
PERSONAL SERVICES	22,260,602		22,260,602	22,560,468	515,713	23,076,181	44,821,070	45,336,783	
OTH CURRENT EXPENSES	7,425,425		7,425,425	7,330,425	1,208,470-	6,121,955	14,755,850	13,547,380	
EQUIPMENT					132,800	132,800		132,800	
MOTOR VEHICLES					31,734	31,734		31,734	
TOTAL OPERATING COST	29,686,027		29,686,027	29,890,893	528,223-	29,362,670	59,576,920	59,048,697	.89-
BY MEANS OF FINANCING									
GENERAL FUND	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
	28,622,923		28,622,923	28,821,796	528,223-	28,293,573	57,444,719	56,916,496	
SPECIAL FUND	1,063,104	*	1,063,104	1,069,097	*	1,069,097	*	*	*
CAPITAL INVESTMENT									
CONSTRUCTION	472,000		472,000				472,000	472,000	
TOTAL CAPITAL COSTS	472,000		472,000				472,000	472,000	
BY MEANS OF FINANCING									
G.O. BONDS	472,000		472,000				472,000	472,000	
TOTAL POSITIONS	384.00*	*	384.00*	384.00*	32.00*	416.00*			
TOTAL PROGRAM COST	30,158,027		30,158,027	29,890,893	528,223-	29,362,670	60,048,920	59,520,697	.88-

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-**
PROGRAM STRUCTURE NO: **110201**
PROGRAM TITLE: **REVENUE COLLECTION**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
PERSONAL SERVICES	22,260,602		22,260,602	22,560,468	515,713	23,076,181	44,821,070	45,336,783	
OTH CURRENT EXPENSES	7,425,425		7,425,425	7,330,425	1,208,470-	6,121,955	14,755,850	13,547,380	
EQUIPMENT					132,800	132,800		132,800	
MOTOR VEHICLES					31,734	31,734		31,734	
TOTAL OPERATING COST	29,686,027		29,686,027	29,890,893	528,223-	29,362,670	59,576,920	59,048,697	.89-
BY MEANS OF FINANCING									
GENERAL FUND	384.00*	*	384.00*	384.00*	32.00*	416.00*	*	*	*
	28,622,923		28,622,923	28,821,796	528,223-	28,293,573	57,444,719	56,916,496	
SPECIAL FUND	1,063,104	*	1,063,104	1,069,097	*	1,069,097	2,132,201	2,132,201	*
CAPITAL INVESTMENT									
CONSTRUCTION	472,000		472,000				472,000	472,000	
TOTAL CAPITAL COSTS	472,000		472,000				472,000	472,000	
BY MEANS OF FINANCING									
G.O. BONDS	472,000		472,000				472,000	472,000	
TOTAL POSITIONS	384.00*	*	384.00*	384.00*	32.00*	416.00*			
TOTAL PROGRAM COST	30,158,027		30,158,027	29,890,893	528,223-	29,362,670	60,048,920	59,520,697	.88-

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-100**
PROGRAM STRUCTURE NO: **11020101**
PROGRAM TITLE: **COMPLIANCE**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	190.00*	*	190.00*	190.00*	16.00*	206.00*	*	*	*
PERSONAL SERVICES	9,590,914		9,590,914	9,711,172	515,713	10,226,885	19,302,086	19,817,799	
OTH CURRENT EXPENSES	958,234		958,234	958,234	45,530	1,003,764	1,916,468	1,961,998	
EQUIPMENT					132,800	132,800		132,800	
MOTOR VEHICLES					31,734	31,734		31,734	
TOTAL OPERATING COST	10,549,148		10,549,148	10,669,406	725,777	11,395,183	21,218,554	21,944,331	3.42
BY MEANS OF FINANCING									
GENERAL FUND	190.00*	*	190.00*	190.00*	16.00*	206.00*	*	*	*
	10,549,148		10,549,148	10,669,406	725,777	11,395,183	21,218,554	21,944,331	
TOTAL POSITIONS	190.00*	*	190.00*	190.00*	16.00*	206.00*			
TOTAL PROGRAM COST	10,549,148		10,549,148	10,669,406	725,777	11,395,183	21,218,554	21,944,331	3.42

REPORT: OBBBXXR1
PROGRAM ID: TAX100

**EXECUTIVE SUPPLEMENTAL BUDGET
POSITION CEILING SUMMARY**

RUN DATE: DECEMBER 17, 2015

	----- FY 2015 - 16 -----			----- FY 2016 - 17 -----		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN
BY MEANS OF FINANCING						
PERMANENT						
GENERAL FUND	190.00*	*	190.00*	190.00*	16.00*	206.00*
TOTAL PERMANENT POSITIONS	190.00*	*	190.00*	190.00*	16.00*	206.00*
TEMPORARY						
GENERAL FUND	5.00*	*	5.00*	5.00*	*	5.00*
TOTAL TEMPORARY POSITIONS	5.00*	*	5.00*	5.00*	*	5.00*
PERMANENT AND TEMPORARY						
GENERAL FUND	195.00*	*	195.00*	195.00*	16.00*	211.00*
TOTAL POSITION CEILING	195.00*	*	195.00*	195.00*	16.00*	211.00*

Narrative for Supplemental Budget Requests
FY 17

Program ID: TAX 100
Program Structure Level: 11 02 01 01
Program Title: Compliance

A. Program Objective

To encourage the maximum compliance with State tax laws; promote fairness, uniformity and integrity in the application of such laws; and collect delinquent taxes effectively, efficiently and on a timely basis.

B. Description of Request

The division requests 14 permanent positions for the new Investigation Branch which will be comprised with the two existing Special Enforcement (SES) and Criminal Investigation (CIS) sections and a new Tax Fraud Section (TFS). The division also requests two new permanent positions for the Collection Branch and a vehicle replacement in Maui District Office.

C. Reasons for Request

The purpose of the Investigation Branch is to provide a coordinated effort to promote voluntary compliance of Hawaii tax laws and regulations. A branch chief position is requested to provide guidance to each section relating to the policies, programs and priorities of the department. A secretary position is requested to assist with administrative, clerical, minor legal and related services for the branch chief. An Investigation Analyst position is requested to assist the branch chief in conducting organizational analyses, work measurement/method studies and management information systems design and evaluations. Nine new positions are requested for the TFS which will be in the front lines identifying and preventing fraudulent refunds claims from being issued. Two positions are requested for the CIS which will pursue those individuals and businesses that violate Hawaii's tax laws and regulations. Two positions are requested for the Collection Branch to

increase revenue collection. The vehicle is for the Maui audit Branch Office and will replace a 2002 sedan that is breaking down.

D. Significant Changes to Measures of Effectiveness and Program Size

Tax returns filed decreased by more than 50,000 while audits and examinations increased - especially examinations miscellaneous and other itemized deduction. This is inclusive of the start of the CIS and a new TFS in addition to the Special Enforcement Section expanding their scope of examination areas.

In addition, the overall reduction in staff over these many years caused by the state of our economy and the conditions of our national economy has left us understaffed with vacancies which are currently being filled. The effort to fill vacancies has increased the number of new and inexperienced collectors.

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-105**
PROGRAM STRUCTURE NO: **11020103**
PROGRAM TITLE: **TAX SERVICES AND PROCESSING**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	118.00*	*	118.00*	118.00*	16.00*	134.00*	*	*	*
PERSONAL SERVICES	6,095,459		6,095,459	6,117,021		6,117,021	12,212,480	12,212,480	
OTH CURRENT EXPENSES	476,800		476,800	381,800		381,800	858,600	858,600	
TOTAL OPERATING COST	6,572,259		6,572,259	6,498,821		6,498,821	13,071,080	13,071,080	
BY MEANS OF FINANCING									
GENERAL FUND	118.00*	*	118.00*	118.00*	16.00*	134.00*	*	*	*
	6,572,259		6,572,259	6,498,821		6,498,821	13,071,080	13,071,080	
TOTAL POSITIONS	118.00*	*	118.00*	118.00*	16.00*	134.00*			
TOTAL PROGRAM COST	6,572,259		6,572,259	6,498,821		6,498,821	13,071,080	13,071,080	

REPORT: OBBBXXR1
PROGRAM ID: TAX105

**EXECUTIVE SUPPLEMENTAL BUDGET
POSITION CEILING SUMMARY**

RUN DATE: DECEMBER 17, 2015

	----- FY 2015 - 16 -----			----- FY 2016 - 17 -----		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN
BY MEANS OF FINANCING						
PERMANENT						
GENERAL FUND	118.00*	*	118.00*	118.00*	16.00*	134.00*
TOTAL PERMANENT POSITIONS	118.00*	*	118.00*	118.00*	16.00*	134.00*
TEMPORARY						
GENERAL FUND	120.00*	*	120.00*	120.00*	-16.00*	104.00*
TOTAL TEMPORARY POSITIONS	120.00*	*	120.00*	120.00*	-16.00*	104.00*
PERMANENT AND TEMPORARY						
GENERAL FUND	238.00*	*	238.00*	238.00*	*	238.00*
TOTAL POSITION CEILING	238.00*	*	238.00*	238.00*	*	238.00*

Narrative for Supplemental Budget Requests
FY 17

Program ID: TAX 105
Program Structure Level: 11 02 01 03
Program Title: Tax Services and Processing

A. Program Objective

To process all tax documents received in the most efficient and expeditious manner possible to maximize state tax revenues and minimize interest payments on refunds; to maintain accurate accounting records for all tax programs; and to provide efficient customer assistance.

B. Description of Request

The division requests to convert the 16.00 authorized positions from temporary to permanent to meet operational needs.

C. Reasons for Request

Because of the Limited Term Appointment status, the 16.00 positions are considered as temporary. Over the years, it has been extremely difficult finding long-term candidates to fill these positions. Candidates prefer permanent positions, and because of the knowledge and expertise required, it is unfeasible to train employees and only lose them to permanent employment opportunities. Having these positions filled permanently with trained staff will sufficiently address the flood of taxpayer inquiries and reduce complaints of inadequate servicing.

D. Significant Changes to Measures of Effectiveness and Program Size

The staffing shortage in the Document Processing Branch contributed to the increase in the number of business days to deposit taxpayers' checks and delays to respond to paper and electronic taxpayer correspondence.

**EXECUTIVE SUPPLEMENTAL BUDGET
(IN DOLLARS)**

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PROGRAM ID: **TAX-107**
PROGRAM STRUCTURE NO: **11020104**
PROGRAM TITLE: **SUPPORTING SERVICES - REVENUE COLLECTION**

PROGRAM COSTS	FY 2016			FY 2017			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	76.00*	*	76.00*	76.00*	*	76.00*	*	*	*
PERSONAL SERVICES	6,574,229		6,574,229	6,732,275		6,732,275	13,306,504	13,306,504	
OTH CURRENT EXPENSES	5,990,391		5,990,391	5,990,391	1,254,000-	4,736,391	11,980,782	10,726,782	
TOTAL OPERATING COST	12,564,620		12,564,620	12,722,666	1,254,000-	11,468,666	25,287,286	24,033,286	4.96-
BY MEANS OF FINANCING									
GENERAL FUND	76.00*	*	76.00*	76.00*	*	76.00*	*	*	*
	11,501,516		11,501,516	11,653,569	1,254,000-	10,399,569	23,155,085	21,901,085	
SPECIAL FUND	1,063,104	*	1,063,104	1,069,097	*	1,069,097	2,132,201	2,132,201	
CAPITAL INVESTMENT									
CONSTRUCTION	472,000		472,000				472,000	472,000	
TOTAL CAPITAL COSTS	472,000		472,000				472,000	472,000	
BY MEANS OF FINANCING									
G.O. BONDS	472,000		472,000				472,000	472,000	
TOTAL POSITIONS	76.00*	*	76.00*	76.00*	*	76.00*			
TOTAL PROGRAM COST	13,036,620		13,036,620	12,722,666	1,254,000-	11,468,666	25,759,286	24,505,286	4.87-

REPORT: OBBBXXR1
PROGRAM ID: TAX107

**EXECUTIVE SUPPLEMENTAL BUDGET
POSITION CEILING SUMMARY**

RUN DATE: DECEMBER 17, 2015

	----- FY 2015 - 16 -----			----- FY 2016 - 17 -----		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN
BY MEANS OF FINANCING						
PERMANENT						
GENERAL FUND	76.00*	*	76.00*	76.00*	*	76.00*
SPECIAL FUND	*	*	*	*	*	*
TOTAL PERMANENT POSITIONS	76.00*	*	76.00*	76.00*	*	76.00*
TEMPORARY						
GENERAL FUND	19.00*	*	19.00*	19.00*	*	19.00*
SPECIAL FUND	6.00*	*	6.00*	6.00*	1.00*	7.00*
TOTAL TEMPORARY POSITIONS	25.00*	*	25.00*	25.00*	1.00*	26.00*
PERMANENT AND TEMPORARY						
GENERAL FUND	95.00*	*	95.00*	95.00*	*	95.00*
SPECIAL FUND	6.00*	*	6.00*	6.00*	1.00*	7.00*
TOTAL POSITION CEILING	101.00*	*	101.00*	101.00*	1.00*	102.00*

Narrative for Supplemental Budget Requests
FY 17

Program ID: TAX 107

Program Structure Level: 11 02 01 04

Program Title: Supporting Services – Revenue Collection

A. Program Objective

To enhance the department's effectiveness and efficiency in implementing tax programs by formulating policies, allocating resources and providing direction to operations; and improving the State's policy and decision-making process by providing timely and accurate tax data and interpretive information.

B. Description of Request

The division requests 1.00 permanent special funded position for the Special Enforcement Section (SES) in the new Investigation Branch. In addition, the division requests the transfer of 12.00 (9.00 permanent and 3.00 temporary) positions and \$664,668 in general funds from the Director's Office to the Information Technology Services Office. The division requests a reduction of \$1,428,000 in general funds for the Tax System Modernization (TSM) operating expenses. The division also requests \$174,000 in general funds for annual Office 365 licenses.

C. Reasons for Request

An SES Investigator position is requested to conduct civil investigations and enforce taxpayer compliance, as well as issue citations, warrants, liens, etc. in the State of Hawaii. Currently, SES has a case load of nearly 2000 non-compliant taxpayers and will refer any egregious violations of the tax laws to the Criminal Investigation Section for evaluation.

The division also requests to transfer the 12.00 positions in the System Administration Office as a section to the Information Technology Services Office. The transfer will increase administrative support and management of

the office functions and projects. The transfer will not require any increases in operating budget and is purely organizational. The TSM Program requires direct line communication and planning and the realignment provides the necessary and timely administrative oversight and performance management. The System Administration Office provides business supports for the department's operation.

After evaluating the recurring operating expenses for the TSM, it has been determined that there is an excess of \$1,428,000 in general funds. This request will reduce the department's funding accordingly.

Annual licenses for Microsoft Office 365 are being delegated to the departments instead of being centrally purchased by the Office of Enterprise Technology Services. The \$174,000 is needed for the annual purchase of the licenses.

D. Significant Changes to Measures of Effectiveness and Program Size

Due to a strategy change in cases and education, SES generated \$1.66 million in revenues in FY 15, or 101% increase from FY 14.



Capital Budget Details

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT

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PROGRAM ID TAX-107
PROGRAM STRUCTURE NO. 11020104
PROGRAM TITLE SUPPORTING SERVICES - REVENUE COLLECTION

PROJECT NUMBER	PRIORITY NUMBER	LOCATION	PROJECT TITLE	COST ELEMENT/MOF	FY 2016		RECOM APPRN	FY 2017		RECOM APPRN
					CURRENT APPRN	ADJUSTMENT		CURRENT APPRN	ADJUSTMENT	
4	2	13TH R	KEELIKOLANI BUILDING RENOVATIONS, OAHU							
			CONSTRUCTION		472		472			
			TOTAL		472		472			
			G.O. BONDS		472		472			
PROGRAM TOTALS										
			DESIGN CONSTRUCTION		472		472			
			TOTAL		472		472			
			G.O. BONDS		472		472			