

## SOW EXHIBIT A

### DBEDT – Creative Industries Hawaii – Tax Credit Hub

|                                   |                                                        |
|-----------------------------------|--------------------------------------------------------|
| <b>State Agency:</b>              | Dept of Business, Economic Development & Tourism       |
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| <b>Tyler Hawaii PM Phone:</b>     | (808) 687-6227                                         |
| <b>Application Name:</b>          | Tax Credit Hub                                         |
| <b>Business Model:</b>            | Hybrid                                                 |
| <b>Estimated Deployment Date:</b> | December 21, 2026                                      |

## SCOPE OF WORK AND DELIVERABLES

### Scope

TYLER will implement the following enhancements to the online Tax Credit Hub application:

1. Expand portal storage capacity
  - a. Expand storage capacity to accommodate proof-of-residency documentation for productions claiming the 80% local workforce uplift
  - b. Update file upload limit to 20 attachments per section
2. Pre-production Registration Form (PRF) Enhancements
  - a. Target Hawaii Production Dates
    - i. Add a checkbox for productions electing the 5% local workforce uplift.
    - ii. Add a pop-up explaining eligibility requirements.
    - iii. Support for single-year and split year filings.
  - b. Estimated Budget
    - i. Update tax credit calculations to automatically apply 27% (O‘ahu) and 32% (Neighbor Islands) when the uplift requirements are met.
  - c. Hawaii Target Hiring Plan
    - i. Add automated calculations displaying the percentage of Hawai‘i residents and non-residents by headcount.
    - ii. Add validation rules preventing uplift-electing filers from proceeding if the 80% local workforce threshold is not met.

- iii. Add a pop-up directing filers to adjust workforce counts or remove the uplift election when not compliant.
  - d. Additional Requirements for claiming the Production Tax Credit
    - i. Add a certification checkbox requiring acknowledgment of the 80% local workforce requirement associated with the additional 5% credit.
  - e. Public Notification Agreement
    - i. Remove the Confidentiality Request section.
    - ii. Add acknowledgment language authorizing release of the production name and designated representative contact information.
    - iii. Require electronic signature.
- 3. Hawaii Production Report (HPR) Enhancements
  - a. Hawaii Production Dates
    - i. Add a checkbox for productions electing the 5% local workforce uplift.
    - ii. Add a pop-up explaining eligibility requirements.
    - iii. Configure automatic recalculation of tax credits based on actual workforce compliance.
    - iv. Support separate qualification determinations for split-year filers.
  - b. Expenditure Breakdown
    - i. Update tax credit calculations to automatically apply 27% (O‘ahu) and 32% (Neighbor Islands) when uplift requirements are met.
    - ii. Automatically revert to standard rates if eligibility is not satisfied at HPR submission.
  - c. Hiring Report
  - d. Add automated Hawaii resident vs. non-resident workforce percentages calculations.
  - e. Implement validation rules and warning messages for filers claiming the uplift but failing to meet the 80% local workforce threshold.
  - f. Require upload of approved proof-of-residency documentation for local workforce verification.
  - g. Workforce Development Contribution Report and Public Notification Agreement
    - i. Add language prohibiting filers from claiming WFD intern costs that are also counted toward the 80% local workforce requirement.
    - ii. Replace the Confidentiality Request with the Public Notification Agreement.
    - iii. Require electronic acknowledgment and signature.

## Delivery

The STATE shall have fifteen (15) working days to review each deliverable, unless otherwise specified, and to either notify TYLER of acceptance, or to provide TYLER a detailed list of deficiencies that must be remedied prior to payment being made. In the event the STATE notifies TYLER of material, non-compliance with the functional specifications, TYLER shall correct the same within fifteen (15) working days, unless the STATE consents in writing to a longer period of time.

## Milestone Schedule

| Task Duration                                             | Description                     | Deliverable                                         | Role        | Hours | Rate (h) | Total       | Payment Schedule (includes GET) |
|-----------------------------------------------------------|---------------------------------|-----------------------------------------------------|-------------|-------|----------|-------------|---------------------------------|
| TBD                                                       | Signed Statement of Work        | Signed SOW                                          | N/A         | N/A   | N/A      | N/A         |                                 |
| Kickoff Meeting                                           | Determine Start of Project Work | Work Plan with dates for each deliverable presented |             |       |          |             |                                 |
| 4 weeks after Kickoff Meeting                             | Design prototype                | Design prototype (Image mockups of key pages)       | Developer   | 60    | \$140    | \$8,400     |                                 |
|                                                           |                                 |                                                     | PM          | 12    | \$150    | \$1,800     |                                 |
| 1 week after design prototype completed                   | Approval to proceed             | Sign off                                            |             |       |          |             |                                 |
| 4 weeks after design prototype approved                   | Beta deployment                 | Website deployed in TEST environment                | Developer   | 130   | \$140    | \$18,200    |                                 |
|                                                           |                                 |                                                     | Sys Admin   | 5     | \$130    | \$650       |                                 |
| 1 working day after website deployed in test environment  | Approval to proceed             | Sign off                                            |             |       |          |             | 50% payment (\$24,607.32)       |
| 6 weeks after site deployed to TEST                       | Testing, training & review      | 1 training session for personnel                    | Developer   | 35    | \$140    | \$4,900     |                                 |
|                                                           |                                 |                                                     | PM          | 12    | \$150    | \$1,800     |                                 |
|                                                           |                                 |                                                     | QA          | 76    | \$100    | \$7,600     |                                 |
| 1 week after testing website deployed in test environment | Approval to proceed             | Sign off                                            |             |       |          |             |                                 |
| 1 working day after testing approval                      | Website live                    | Website deployed in PROD environment                | Sys Admin   | 5     | \$130    | \$650       | 40% payment (\$19,685.86)       |
|                                                           |                                 |                                                     | Developer   | 15    | \$140    | \$2,100     |                                 |
|                                                           |                                 |                                                     | PM          | 6     | \$150    | \$900       |                                 |
| N/A                                                       | Post Launch                     | Final invoice sent 90-days post launch              |             |       |          |             | 10% payment (\$4,921.46)        |
|                                                           |                                 |                                                     | Work Totals | 356   |          | \$47,000.00 | \$49,214.64                     |

## NOTES

N/A

## Work Plan/Deliverables

TYLER is to provide a detailed description of all the tasks that are to be completed to accomplish each of the deliverables in the table above. This will serve a road map for the project.

The following is the work plan determined at the time of SOW creation. An updated work plan will be provided to the STATE within 2 days after project kickoff meeting.

Prototype (August - October 2026)

- Kickoff Meeting (August 17 – August 21, 2026)
- Design prototype (August 24 – September 18, 2026)
- Review prototype internally (September 21 – September 23, 2026)
- Review prototype with STATE (September 24 – September 25, 2026)
- Obtain STATE signoff on prototype (September 28 – October 2, 2026)

Development and TEST Deployment (October 2026)

- Code the application (October 5 – October 29, 2026)
- Deployment to TEST environment (October 30, 2026)

Testing, Training, and Launch (November – December 2026)

- TYLER application testing (November 2 – November 6, 2026)
- Application review and training with STATE staff (November 9 – November 13, 2026)
- STATE application testing (November 16 – November 20, 2026)
- Bug fixes Round 1 (November 23 – November 25, 2026)
- STATE application testing – test fixes (November 30 – December 4, 2025)
- Bug fixes Round 2 and final STATE testing and approval (December 7 – December 11, 2026)
- Production prep (December 14 – December 18, 2026)
- Deployment to production environment (December 21, 2026)

TYLER shall, at the commencement of project discussions, also identify and define all dependencies that may occur for each stage of the project and present those dependencies in writing, as part of this section, prior to signing of the SOW.

## FEES

Include total cost (including general excise tax) and breakdown of all other fees (i.e. development, hosting, maintenance and support, transaction and other fees).

1. Development Fees:  $\$47,000.00 + \text{GET} = \$49,214.64$
2. Hosting Fees: The annual hosting fee is not being modified via this Amendment. The hosting fee remains at  $\$800.00 + \text{GET} = \$837.70$  annually.
3. Maintenance and Support Fees: The maintenance and support fees are not being modified via this Amendment. The maintenance and support fees remain at  $\$14,200.00 + \$669.10 \text{ GET} = \$14,869.10$  annually.
4. Transaction Fees: The existing transaction fees are not being modified via this Amendment.

For all transactions completed, there will be a Transaction Fee due and payable to TYLER, comprised of the following components:

- (1) A fixed cost of \$0.00
- (2) Each credit/debit card or eCheck transaction will incur an additional fee as described below:

- a. Credit/debit card transactions - Additional transaction processing fee of 2.5% per transaction; or
- b. eCheck transactions - Additional transaction processing fee of \$1.00 per transaction

5. Other Fees: \$0.00

## INVOICE AND PAYMENT SCHEDULE

The total not-to-exceed development cost for this project is \$47,000.00 and will be invoiced and paid 30-days after invoice is received according to the following schedule:

### Invoice Schedule

| Date         | Deliverable                                                                                                             | Price              | GE Tax            | Total                |
|--------------|-------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|----------------------|
| Oct 2026     | Payment upon deployment of functional test system and STATE OR COUNTY acceptance                                        | \$23,500.00        | \$1,107.32        | \$24,607.32<br>(50%) |
| Dec 2026     | Payment at completion of testing, acceptance letter signed by STATE OR COUNTY, and deployment to production environment | \$18,800.00        | \$885.86          | \$19,685.86<br>(40%) |
| March 2027   | Payment at 90 days post-production launch                                                                               | \$4,700.00         | \$221.46          | \$4,921.46<br>(10%)  |
| <b>TOTAL</b> |                                                                                                                         | <b>\$47,000.00</b> | <b>\$2,214.64</b> | <b>\$49,214.64</b>   |

## ADDITIONAL RESPONSIBILITIES OF STATE OR COUNTY

N/A

## ADDITIONAL RESPONSIBILITIES OF TYLER

N/A

## CHECKLIST OF SERVICES TYLER WILL PROVIDE

### Idea Development

- ☐ Analysis of existing processes, workflows and systems
- ☐ Roadmap creation
- ☐ Workflow process re-engineering
- ☐ Alternative solution exploration

### Customer Service

- ☒ Customer service via phone, web chat, and email during state business hours
- ☒ Monthly customer service statistics
- ☒ Technical support for users

### Strategic Marketing

- ☐ Business cards and postcards
- ☐ Email and text notifications and reminders
- ☐ Posters and multimedia presentations
- ☐ Content modifications for online and offline collateral
- ☐ Social media integration

### Project Management

- ☒ Agile process and experienced project teams
- ☒ Requirements collection and development
- ☐ Workflow reengineering
- ☒ Solution estimating
- ☐ Alternative approach planning and development

### Web Design and Development

- ☒ Accessibility and 508 compliance
- ☒ Customer service technical support
- ☒ Java application development
- ☐ Mobile applications (Android and iOS)
- ☒ Responsive web design
- ☒ User feedback data pipelines
- ☒ User centered design
- ☒ User experience, user interface, and visual design
- ☐ Web Content Management Systems

### 3rd Party Merchant Processing

- ☒ Level-3 PCI DSS compliance
- ☒ Secure configuration with external PCI scans
- ☒ Credit card and electronic check payments
- ☒ ACH and manual disbursements
- ☒ Chargeback and refund support
- ☒ Collection and frontline customer support for all payments
- ☒ Reporting modules