



DEPARTMENT OF TAXATION

News Release

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CRIMINAL TAX COMPLAINT ON TAX PREPARER

HONOLULU—The Department of Taxation announced today that a criminal tax complaint was served on Manuel L. Valin, a Honolulu tax return preparer, for his failure to file the annual general excise tax returns for his company, Valin & Company, Inc., for the years 1996 through 2001.

Mr. Valin is listed as the president of Valin & Company, Inc. As the president of his company, Mr. Valin was the responsible person who failed to file the annual general excise tax returns timely for the years 1996 through 2001. The corporation, Valin & Company, Inc., as an entity was also charged for failing to file its annual general excise tax returns for the years 1996 through 2001.

The violations are misdemeanors and upon conviction, Mr. Valin could be assessed a fine of not more than \$25,000, imprisonment of not more than one year, or probation for each year. The corporation could be fined not more than \$100,000 for each year.

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