



## DEPARTMENT OF TAXATION

# News Release

**LINDA LINGLE**  
GOVERNOR

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### PROBATION REVOCATION NETS JAIL IN MISDEMEANOR TAX CASE

HONOLULU — On October 5, 2007, the Honorable Judge Faye Koyanagi, sentenced local businessman Sung Ho Park to a period of incarceration of 15 days for failing to comply with the terms and conditions of a court ordered deferral. His period of incarceration begins on October 12, 2007.

As the owner and president of Makiki Trading Center, Inc. (MTCI), Mr. Park pled to and was granted a Deferred Acceptance of Guilty Plea on May 5, 2006, for failing to file his corporation's general excise tax returns for tax years 1999 through 2003. The conditions of his deferral included paying a fine of \$10,000 for the corporation; \$1,000 fine personally as the president of MTCI; pay restitution in the amount of \$137,842; and file all of the corporation's tax returns for full tax compliance.

At the time that his deferral expired in April 2007, Mr. Park had not filed all the required tax returns or repaid the \$137,842 in restitution. After numerous hearings and continuances and a warning by her Honor, Judge Koyanagi ultimately granted the State's request for a period of incarceration due to Mr. Park's neglect of his court order.

This is the Tax Department's first criminal tax case in which a taxpayer's Deferred Acceptance of Guilty Plea has been reversed and must now serve a period of incarceration as allowed under HRS §231-35. Mr. Park will be on probation for a year when released and will have a criminal record.

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