



DEPARTMENT OF TAXATION

News Release

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TAXPAYERS SENTENCED IN SEPARATE TAX CASES

HONOLULU — Owen M. Ho, was sentenced before the Honorable Judge Russell Nagata in District Court for failing to file his general excise tax returns for tax years 2001 through 2006. Ho failed to report over \$1,275,000 in gross income he received for the years in question and pled guilty to all six counts. He was granted a deferred acceptance of guilty plea with a one-year deferral and ordered to remain tax compliant throughout his deferral period. He was ordered to pay restitution in the amount of \$51,023, a fine of \$12,000 and other court fees.

In another case, Honolulu psychologist Patrick McGivern earned over \$585,000 from 2002 through 2006 and also failed to file his general excise and net income returns for those tax years. He was also sentenced in District Court before the Honorable Judge Edwin Nacino and pled no contest to all ten counts. Judge Nacino granted McGivern's request for a deferred acceptance of no contest plea with a one-year deferral and ordered him to pay restitution in the amount of \$23,412. His Honor reconsidered other terms and conditions of the deferral and reduced the fine amount from \$20,000 to \$12,000 and eliminated the hours of community service he was going to issue.

(more)

McGivern must still pay other court fees and remain tax compliant throughout his period of deferral.

Failing to file a return is a misdemeanor offense punishable by a fine up to \$25,000 per violation, a one-year term of imprisonment or probation.

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