



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**  
GOVERNOR

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For Immediate Release: June 15, 2009

**ATTORNEYS SENTENCED IN SEPARATE TAX CASES  
FOR FAILING TO FILE TAX RETURNS**

HONOLULU — Thomas D. Collins, III, was sentenced on June 2, 2009 before Judge Leslie Hayashi for failing to file his annual general excise returns for 2002 through 2006 and his individual income tax returns for 2004 through 2006.

Collins pled guilty to eight counts of willful failure to file and was granted a deferred acceptance of guilty plea with a one-year deferral. He was ordered to pay restitution in the amount of \$41,980 and must remain tax compliant throughout his deferral period. He was also assessed a fine of \$2,000 per count for a total of \$16,000 and \$440 in other court fees.

Emmanuel Guererro was sentenced before Judge Blake Okimoto on June 5, 2009 and was also charged with three counts failing to file his annual general excise tax returns for 2003, 2004 and 2006. He pled no contest to all charges, was granted a deferred acceptance of no contest plea and given a one-year deferral by Judge Okimoto. He was also ordered to pay a fine of \$1,500 (\$500 per count), pay \$165 in other court fees, and

must remain tax compliant with all state and federal tax laws throughout his period of deferral. No restitution was ordered in this case as it was paid in full prior to sentencing.

Willful failure to file a tax return is a misdemeanor violation which is punishable by a fine up to \$25,000 per violation, one year period of incarceration or probation.

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