



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**

GOVERNOR

---

STANLEY SHIRAKI, Director of Taxation

Phone: (808) 587-1510

Fax: (808) 587-1560

---

For Immediate Release: August 25, 2010

**SOUND & VIDEO BUSINESSMAN SENTENCED IN TAX CASE**

HONOLULU – On August 19, 2010, Judge Faye M. Koyanagi denied a motion for deferred acceptance of guilty plea to the corporation, HI Pro Sound & Video Rentals, Inc. (HI Pro) for failing to file the general excise returns for tax years 2002 through 2006. Judge Koyanagi sentenced Hi Pro Sound & Video Rentals, Inc., and its owner, Christopher J. Waidzunas to one year probation per count for five counts to run concurrently, both to pay restitution jointly and severally in the amount of \$156,187 at the rate of \$3,000 per month. As a condition of probation, Waidzunas was given a 30 day suspended jail term and ordered to pay \$50,000 within six months or be taken into custody to serve his suspended sentence of 30 days. Each must also make a contribution to the general fund of \$5,000 for a total of \$10,000 and remain in tax compliance throughout the period of probation.

In 1998, Waidzunas had a similar business of sound and video equipment rentals that was also convicted of failing to file its general excise tax returns.

(more)

Willful failure to file a return is a misdemeanor tax violation that carries a fine up to \$25,000 per count, a one-year period of incarceration or probation and for a corporation, the fine allowed is up to \$100,000 per count.

For more information contact:  
Stephen Hironaka  
Criminal Tax Investigator  
Phone: (808) 587-1795  
Email: [Stephen.T.Hironaka@hawaii.gov](mailto:Stephen.T.Hironaka@hawaii.gov)