



DEPARTMENT OF TAXATION

News Release

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**BUSINESS OWNER SENTENCED
FOR TAX VIOLATIONS**

HONOLULU — Elizabeth A. Fujiwaki was sentenced in Honolulu District Court on November 4, 2010, by the Honorable Judge Alvin K. Nishimura for willfully failing to file her State of Hawaii annual general excise tax returns for the years 2003 through 2008.

Fujiwaki entered pleas of guilty and requested a deferral of her guilty pleas. Judge Nishimura denied Fujiwaki's request for a deferral and sentenced her to 1 year of probation per count to run concurrently. Fujiwaki was ordered to pay restitution in the amount of \$38,135 and make payments at the rate of \$30 per month. In addition, Fujiwaki was ordered to perform community service of 50 hours per count, for a total of 300 hours and to be tax compliant. A free standing order of restitution has been entered in this case.

Wilful failure to file return is a misdemeanor violation that carries a fine up to \$25,000 for individuals and \$100,000 for corporations, and a period of incarceration not to exceed one year or probation.

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