



DEPARTMENT OF TAXATION

News Release

NEIL ABERCROMBIE
GOVERNOR

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HOME CARE PROVIDER SENTENCED IN TAX CASE

HONOLULU— Julie A. Dunham was sentenced on January 25, 2012, by Circuit Court Judge Randall Lee on five counts of willful failure to file general excise tax returns, three counts of willful failure to file individual income tax returns, and two counts of filing false and fraudulent income tax returns. Dunham had operated Papalina Hale, an elderly home care facility.

Circuit Court Judge Randall Lee granted Dunham's request for a deferral of her guilty pleas. Judge Lee found her guilty on all counts and ordered her to pay restitution in the amount of \$84,520, a fine of \$24,000, and other court fees. In addition, Dunham was ordered that she shall not provide elderly care for a fee, either directly or indirectly.

Willful 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. Filing a false and fraudulent tax return is a class C felony and upon conviction, a person shall be subject to a fine not to exceed \$100,000, imprisonment of not more than three years or probation.

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