



DEPARTMENT OF TAXATION

**News Release**

**NEIL ABERCROMBIE**  
GOVERNOR

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DIRECTOR

**For Immediate Release:**  
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**BRIDAL SHOP OWNER SENTENCED FOR TAX VIOLATIONS**

HONOLULU— Leslie Nakagawa, owner of Bridal Emporium, Inc.(BEI), was sentenced in Honolulu District Court on July 18, 2012, by the Honorable Judge Faye Koyanagi for willfully failing to file her company's annual general excise tax returns for the years 2003 to 2008. A separate complaint was also filed against BEI for the same violations.

Nakagawa pled guilty to the violations on behalf of the corporation as well as herself and each was granted a deferred acceptance of their guilty pleas. Both were ordered to pay restitution in the amount of \$137,590. This amount is to be paid jointly and severally by Nakagawa and BEI at a rate of \$500 per month and both must remain in tax compliance. Nakagawa was also ordered to perform 150 hours of community service work which must be completed within a year.

The corporation provided various services related to the bridal industry and earned over \$3 million in gross income during the years in question. Nakagawa was charged as the person responsible for not filing the company's excise tax returns.

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

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