



DEPARTMENT OF TAXATION

News Release

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TAX INDICTMENT

HONOLULU—The Department of Taxation announced that a Honolulu Grand Jury returned an indictment against JS&B Catering, Inc., and its President, John D. Miura. The corporation, JS&B Catering, Inc., was charged with three counts of failing to file its annual withholding tax returns for the years 1999, 2000 and 2001. Mr. Miura as the responsible corporate officer was also charged with theft of failing to deposit the State taxes withheld from the employees of JS&B Catering, Inc., for the 2001 year.

Mr. John D. Miura, as an individual, was also charged with filing false and fraudulent State of Hawaii Individual Income Tax Returns for the years 1999, 2000 and 2001. Mr. Miura was also charged with theft in the 2d degree by claiming on his 2001 individual tax return as having paid his state withholding taxes of \$2,792, when in fact those funds were not paid to the State of Hawaii.

Failing to file a return is a misdemeanor and upon conviction, the penalty is a fine of up to \$25,000 or \$100,000 for a corporation and one year imprisonment for each year. Filing a false and fraudulent tax return is a class C felony and upon conviction, the penalty is a fine of up to \$100,000 and three years imprisonment for each year.

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Theft in the 2d degree is also a class C felony and upon conviction, a fine of up to \$10,000 and five years imprisonment could be imposed.

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