



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**  
GOVERNOR

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**AUTO PARTS RETAILER AND OWNER  
SENTENCED FOR NOT FILING TAX RETURNS**

HONOLULU — David A. Silva was sentenced on September 2, 2009 before District Court Judge Clarence Pacarro on multiple counts of failing to file his companies' annual general excise tax returns from 2002 through 2006.

A criminal complaint filed against Revolution Motorsports LLC (Revolution) states the company failed to file its general excise returns for 2002 through 2006. A separate complaint filed against 808 Motoring LLC states it failed to file its general excise returns for 2004 through 2006. The complaint filed against Silva states he was the person required to file these returns on behalf of the companies and willfully failed to do so.

The court granted Silva a deferred acceptance of guilty plea and he was given a one-year deferral. All parties were held jointly & severally liable to pay restitution in the amount of \$272,589.92 and ordered to be tax compliant throughout the deferral period. Silva must also perform 200 hours of community service. An interim proof of compliance hearing is set for February 18, 2010.

(more)

Failing to file a tax return is a misdemeanor violation that carries fines up to \$25,000 for individuals and \$100,000 for corporations per violation, a period of incarceration not to exceed one-year or probation.

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