



DEPARTMENT OF TAXATION

News Release

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RENTER SENTENCED IN TAX CASE

HONOLULU— Marlene Roth, an O'ahu resident, who used her residence for short-term rentals, was charged with failing to file her general excise and transient accommodations tax returns for 2003, 2004 and 2005. Roth entered pleas of guilty to 6 counts of failing to file her tax returns on September 18, 2009 before District Court Judge Faye M. Koyanagi. Roth was sentenced on November 18, 2009 by District Court Judge Michael A. Marr.

The court, over the State's objection, granted Roth a deferred acceptance of guilty plea and she was given a one-year deferral. As part of the court's terms of the deferral, Roth was ordered to make payments toward a restitution amount of \$11,479 at the rate of \$120 per month. In addition, Roth must perform 600 hours of community service in lieu of a fine and was ordered to be tax compliant throughout the deferral period. An interim proof of compliance hearing is set for April 1, 2010.

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.

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