



DEPARTMENT OF TAXATION

News Release

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ENTERTAINER SENTENCED FOR TAX VIOLATIONS

HONOLULU — Local funny man Rodney Villanueva was sentenced today before Circuit Court Judge Randal Lee on ten tax violations. Villanueva entered a plea of "no contest" to four counts of failing to file his individual income tax returns for 2002 through 2005; five counts of failing to file his general excise tax returns for 2002 through 2006; and one count of filing a false and fraudulent statement for his 2006 individual income tax return.

Judge Lee granted Villanueva his motion for deferred acceptance of no contest for a period of one year for the misdemeanors and five years for the felony, to run concurrently. Villanueva was ordered to pay restitution for his income and general excise taxes in the amount of \$14,706, subject to a free standing order, and pay a crime victim compensation fee of \$600 (\$55 per misdemeanor and \$105 for the felony). Villanueva was also ordered to make a contribution of \$5,500 (\$500 for each misdemeanor and \$1,000 for the felony) and was ordered to pay the restitution, crime victim compensation, contribution and DNA costs at a minimum monthly rate of \$200. Villanueva was also ordered to do 200 hours of community service to begin by April 1, 2010 to be completed by April 1, 2012 and he must remain tax compliant throughout the period of his deferral.

(more)

Failing to file a return as defined in HRS § 231-35 carries a fine up to \$25,000 for individuals and \$100,000 for corporations per violation, a period of incarceration not to exceed a year or probation.

Filing a false and fraudulent statement as defined in HRS § 231-36(a) carries a fine up to \$100,000 for individuals and \$500,000 for corporations per violation, a period of incarceration not to exceed three years or probation.

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