



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**  
GOVERNOR

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**OWNER OF COURIER COMPANY  
SENTENCED FOR TAX VIOLATIONS**

HONOLULU — Islandwide Courier, Inc. was charged with wilful failure to file its annual general excise tax returns for the years 2006 and 2007. Tammy S. Wing, who is the president of Islandwide Courier, Inc., was also charged as the responsible officer who failed to file the returns on behalf of the company. The defendants were sentenced on April 22, 2010 by District Court Judge Kelsey T. Kawano.

Wing entered pleas of no contest on behalf of herself and the company, and requested a deferral of her no contest plea. Judge Kawano denied Wing's request for deferral. The defendants were ordered jointly and severally liable for restitution in the amount of \$10,933. In addition, Wing and Islandwide Courier, Inc. were each assessed a fine of \$1,000 per count, for a total of \$4,000.

Wilful 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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