



DEPARTMENT OF TAXATION

News Release

NEIL ABERCROMBIE
GOVERNOR

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SUBWAY FRANCHISE OWNER FOUND GUILTY OF TAX CHARGES

HONOLULU— Seojeong Enterprises, Inc., owner of a Subway franchise, and Tae Hi Mun, president of Seojeong Enterprises, Inc., each entered guilty pleas for failing to file the company's general excise annual returns for tax years 2003 through 2007. Both parties were sentenced on January 21, 2011 before the Honorable Leslie Hayashi who denied Mun's request for a deferral of her plea. Mun was placed on probation for one-year per count, to run concurrently, ordered to perform 200 hours of community service, and pay a fine of \$20,000. The corporation was also fined \$20,000. No restitution was ordered in this case as it was paid prior to sentencing and Mun must also remain tax compliant throughout her probationary period.

Failing to file a tax return is a misdemeanor violation that carries a fine up to \$25,000 per count for individuals, a one-year jail term or probation. A corporation is subject to a fine up to \$100,000 per violation.

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