



DEPARTMENT OF TAXATION

**News Release**

**NEIL ABERCROMBIE**  
GOVERNOR

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**For Immediate Release:** April 4, 2011

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**LOCAL ENGINEER SENTENCED FOR TAX VIOLATIONS**

HONOLULU— On March 30, 2011, Michael Hattori of Michael Hattori & Associates, Inc., a local engineering firm, was sentenced for one felony theft charge and multiple misdemeanor tax violations for willfully failing to file his company's general excise and withholding tax returns for 2003 through 2007.

Hattori entered pleas of no contest and requested a deferral of his no contest pleas. Judge Glenn J. Kim granted Hattori's request for a deferral for a period of five years. He also ordered Hattori to pay \$56,056 in restitution and \$30,000 in fines. During his sentencing, Hattori handed over the full amount of his restitution of \$56,056 to the Department of Taxation.

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 of up to year or probation.

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