



DEPARTMENT OF TAXATION

DAVID Y. IGE
GOVERNOR

LINDA CHU TAKAYAMA
DIRECTOR OF TAXATION

FOR IMMEDIATE RELEASE
April 24, 2018

Oahu Attorney Charged with Tax Violations

HONOLULU – On April 23, 2018, local attorney Noah Fiddler surrendered to Special Agents from the Department of Taxation, where he was arrested and turned over to Deputy Sheriffs for an outstanding bench warrant for tax violations.

Noah Fiddler was charged on April 20, 2018 in Circuit Court with five counts of wilful failure to pay over withholding taxes for tax years 2011 - 2015; six counts of wilful failure to file Income Tax Returns for the tax years 2010 - 2015; and six counts of wilful failure to file General Excise Tax returns for the tax years 2010 - 2015.

Fiddler faces imprisonment of not more than five years, or probation and a fine of not more than \$100,000 for each felony count if convicted of wilfully failing to collect and pay over tax in violation of Hawaii Revised Statutes Section 231-36.4.

Fiddler faces imprisonment of not more than one year, or probation and a fine of not more than \$25,000 for each count if convicted of wilfully failing to file Income Tax Returns and General Excise Tax returns in violation of Hawaii Revised Statutes Section 231-35.

This investigation was coordinated by the Criminal Investigation Section, Department of Taxation and the Hawaii Department of Attorney General.

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