



DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

JOSH GREEN, M.D.
GOVERNOR

GARY S. SUGANUMA
DIRECTOR

News Release 2024-05

**Owners of Local Unlicensed Businesses
Charged with Tax Violations**

FOR IMMEDIATE RELEASE

June 13, 2024

HONOLULU – In two separate cases, Jerrylyn A. Nicolas and Mae Ann M. Chu-Calaycay were arrested for tax violations resulting from investigations of unlicensed businesses by the Hawai'i Department of Taxation (DOTAX).

Nicolas was charged on May 3, 2024, with four counts of False and Fraudulent Statements under Section 231-36, Hawai'i Revised Statutes (HRS). Each count carries a potential sentence of not more than three years imprisonment, or probation, and a fine of not more than \$100,000 per count, if convicted.

Chu-Calaycay was charged on June 3, 2024, with one count of Attempt to Evade or Defeat Tax, and five counts of Willful Failure to File Return. Each count of Attempt to Evade or Defeat Tax, under Section 231-34, HRS carries a potential sentence of not more than five years imprisonment, or probation, and a fine of not more than \$100,000 per count, if convicted. Each count of Willful Failure to File Return, under Section 231-35, HRS carries a potential sentence of not more than one year imprisonment, or probation, and a fine of not more than \$25,000 per count, if convicted.

Criminal defendants are presumed innocent unless and until proven guilty in a court of law.

"DOTAX will shine the light on those who choose to violate Hawai'i's tax laws, particularly those who operate in the shadows of society," said Gary Suganuma, Director of the Department of Taxation. "Operating an unlicensed business not only deprives the community of tax revenues, but potentially puts the community at risk."

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Contact:

Gary H. Yamashiroya

Special Assistant to the Director

Hawai'i Department of Taxation

808-587-1540

tax.pio@hawaii.gov

<https://tax.hawaii.gov>