



DEPARTMENT OF TAXATION

**News Release**

**NEIL ABERCROMBIE**  
GOVERNOR

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**OWNER OF CAR VALET COMPANY PLEADS GUILTY IN TAX CASE**

HONOLULU — Local businessman Ryan Chun pled guilty to ten counts of failing to file his tax returns and was sentenced before the Honorable David Woo Jr., on January 12, 2011. Chun, the owner of Elite Services dba Elite Valet/Car Care, was charged with five counts of failing to file his general excise annual returns and five counts of failing to file his withholding returns for tax years 2003 through 2007.

Chun was placed on probation for one-year and was ordered to pay restitution in the amount of \$329,001 at the rate of \$3,000 per month. A free standing Judgment and Order for Restitution was also issued by the judge. In addition to paying mandatory court fees, Chun was also ordered to pay a fine of \$20,000 and remain in tax compliance throughout the period of his probation. Chun had already paid \$119,059.83 of the restitution ordered prior to sentencing.

Failing to file a tax return as described under H.R.S. §231-35 carries a fine up to \$25,000 per violation, a term of incarceration not to exceed one-year or probation. Corporations are subject to a fine not to exceed \$100,000 per violation.

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