



DEPARTMENT OF THE ATTORNEY GENERAL

**News Release**

**LINDA LINGLE**  
GOVERNOR

---

Mark J. Bennett, Attorney General  
Phone: (808) 586-1500  
Fax: (808) 586-1239

---

For Immediate Release: October 30, 2009

News Release 2009-25

**OAHU MAN PLEADS NO CONTEST IN MULTIPLE TAX CHARGES**

HONOLULU – Rodney D. Villanueva of Oahu has pleaded no contest to one count of False and Fraudulent Statements for filing an individual tax return for the tax year 2006 in which his taxable income was allegedly underreported. False and Fraudulent Statements is a class C felony, punishable by up to three years of imprisonment, or a fine of up to \$100,000, or probation.

Additionally, Villanueva, 55, pleaded no contest to nine counts of Wilful Failure to File Return for failing to file general excise and individual tax returns for the periods covering tax years 2002, 2003, 2004, 2005, and 2006. Wilful Failure to File Return is a misdemeanor, punishable by up to one year in prison, or a fine of up to \$25,000, or probation.

Villanueva's tax liability stemming from these charges totals approximately \$14,636.

Sentencing in this case is scheduled on January 26, 2010 before the Honorable Randal Lee.

###

For more information, contact:  
Janine Udui  
Deputy Attorney General  
(808) 586-1203  
[www.hawaii.gov/ag](http://www.hawaii.gov/ag)