

**DEPARTMENT OF THE ATTORNEY GENERAL**

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ATTORNEY GENERAL

For Immediate Release  
December 23, 2016

News Release 2016-86

**LOGISTICS MANAGEMENT SERVICES PLEADS  
NO CONTEST TO CRIMINAL TAX VIOLATIONS**

HONOLULU – Attorney General Doug Chin announced today that Logistics Management Services, Inc. (LMS) has pleaded no contest to two counts of willful failure to file return or supply information. Each count is a misdemeanor offense. The complaint against LMS, which was filed on December 12, 2016, alleges that the company failed to make returns or supply information for the years 2013 and 2014.

Under the terms of the plea agreement, LMS is paying \$150,000 to the Crime Victims Compensation Fund in lieu of a fine.

"The Department of Taxation thanks the Attorney General for his continued support with the enforcement of Hawaii's tax laws. Only through tax compliance can we expect everyone to pay their fair share," said **Maria Zielinski, Tax Director**.

A copy of the complaint is attached with this release.

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FIRST CIRCUIT  
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DISTRICT COURT OF THE FIRST CIRCUIT

HONOLULU DIVISION

STATE OF HAWAII


COMPLAINT

COUNT I: (1604795)

On or about the 21st day of April, 2014 in the City and County of Honolulu, State of Hawaii, LOGISTICS MANAGEMENT SERVICES, INC., as a taxpayer doing business in the State of Hawaii, and required to make a return or supply information required under title 14, to wit, an annual general excise tax return pursuant to Section 237-33 of the Hawaii Revised Statutes to the Department of Taxation, State of Hawaii, did wilfully fail to make said return or supply information for the taxable year ending December 31, 2013, thereby committing the offense of Wilful Failure To File Return or Supply Information in violation of Section 231-35 of the Hawaii Revised Statutes, as amended.

COUNT II: (16047951)

On or about the 20th day of April, 2015 in the City and County of Honolulu, State of Hawaii, LOGISTICS MANAGEMENT SERVICES, INC., as a taxpayer doing business in the

I do hereby certify that this is a full, true,  
and correct copy of the original on file in  
this office. 

Clerk, District Court of the First Circuit  
State of Hawaii

State of Hawaii, and required to make a return or supply information required under title 14, to wit, an annual general excise tax return pursuant to Section 237-33 of the Hawaii Revised Statutes to the Department of Taxation, State of Hawaii, did wilfully fail to make said return or supply information for the taxable year ending December 31, 2014, thereby committing the offense of Wilful Failure To File Return or Supply Information in violation of Section 231-35 of the Hawaii Revised Statutes, as amended.

DATE: Honolulu, Hawaii December 12, 2016

/s/ Earl R. Hoke, Jr.  
EARL R. HOKE, JR.  
Deputy Attorney General  
State of Hawaii