



STATE OF HAWAI'I
KA MOKU 'ĀINA O HAWAI'I

DEPARTMENT OF THE ATTORNEY GENERAL
KA 'OIHANA O KA LOIO KUHINA

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**FORMER MANAGER OF A HAWAI'I 'UKULELE BUSINESS
SENTENCED FOR FAILING TO FILE SEVERAL YEARS WORTH OF
GENERAL EXCISE TAX RETURNS**

News Release 2025-40

FOR IMMEDIATE RELEASE

March 12, 2025

HONOLULU – On March 5, 2025, Frederick K. Kamaka, Jr., former business manager of Kamaka Hawai'i, Inc., pled guilty before Judge Erika Ireland and was granted a deferred plea to six counts of Willful Failure to File Returns, in violation of Hawaii Revised Statutes Section 231-35.

For fiscal tax years 2017 to 2022, Frederick K. Kamaka, Jr., was responsible for filing general excise tax (GET) returns, as well as remitting the required GE taxes, to the Department of Taxation on behalf of Kamaka Hawai'i, Inc. Based on Mr. Kamaka's willful failure to file the returns, the total aggregate amount of taxes owed by the company for the six years exceeded \$115,000. Willful Failure to File a Return is a misdemeanor offense and carries up to one year imprisonment and a \$25,000 fine.

Kamaka was granted a deferred plea over the State's objection, and pursuant to a plea agreement, is required to pay \$20,000 to the Department of Taxation, perform 100 hours of community service work, and will be under court supervision for one year.

Following the disposition of Mr. Kamaka's case, the State dismissed today the criminal case against Kamaka Hawai'i, Inc., after the company paid in full the back taxes exceeding \$115,000 to the Department of Taxation. The company will still owe civil penalties and interest.

The case was investigated by the Hawai'i Department of Taxation's Criminal Investigation Section and prosecuted by Deputy Attorney General David Williams of the Department of the Attorney General's Criminal Justice Division.

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