



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**  
GOVERNOR

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**DEFENDANT ORDERED TO PAY RESTITUTION IN  
THEFT IN TAX CASE**

HONOLULU — Tarry Limakade pled no contest to one count of theft in the 1st degree and was sentenced before the Honorable Derrick Chan in First Circuit Court. He was granted a deferred acceptance of no contest plea with a five-year deferral and was ordered to pay restitution of \$27,904 and perform 100 hours of community service in lieu of a fine.

Limakade was fully aware that he was not entitled to the refund he received and his return preparer instructed him to file the amended return showing a refund of \$77 and to return the \$27,904 to the tax department. His actions showed his disregard of the law as well as the professional advice of his return preparer.

The theft charge is a class B felony due to the amount of the erroneous refund that Limakade received. The charge could have sent him to prison for 10 years, fined \$25,000 or both. Instead, he got no jail time, no fine and must repay the money he spent on personal indulgences such as a better apartment, an Xbox 360, toys, clothing and two used automobiles.

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