

FindLaw[®] FOR LEGAL PROFESSIONALS

Haw. Rev. Stat. § 231-36 : Hawaii Statutes - Section 231-36: False and fraudulent statements; aiding and abetting.

Search Haw. Rev. Stat. § 231-36 : Hawaii Statutes - Section 231-36: False and fraudulent statements; aiding and abetting.

- [Search by Keyword or Citation](#)

(a) Any person who wilfully makes and subscribes any return, statement, or other document required to be made under title 14, except chapter 238, which contains or is verified by a written declaration that it is true and correct as to every material matter, and which the person does not believe to be true and correct as to every material matter shall be guilty of a class C felony and, upon conviction, shall be subject to one or any combination of the following:

- (1) A fine of not more than \$100,000;
- (2) Imprisonment of not more than three years; or
- (3) Probation;

provided that a corporation shall be fined not more than \$500,000; and provided further that, if the person wilfully makes and subscribes any return, statement, or other document required to be made under chapter 238, which contains or is verified by a written declaration that it is true and correct as to every material matter and which the person does not believe to be true and correct, then the person shall be guilty of a misdemeanor and, upon conviction, shall be subject to one or any combination of the following:

- (1) A fine of not more than \$2,000;
- (2) Imprisonment of not more than one year; or
- (3) Probation.

(b) Any person who wilfully aids or assists in, or procures, counsels, or advises the preparation or presentation of any tax return, affidavit, claim, or other document required to

be made under title 14, which is fraudulent or is false as to any material matter, regardless of whether the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document shall be guilty of a class C felony and, upon conviction, shall be subject to one or any combination of the following:

- (1) A fine of not more than \$100,000;
- (2) Imprisonment of not more than three years; or
- (3) Probation;

provided that a corporation shall be fined not more than \$500,000. [L 1932 2d, c 40, §14; RL 1935, §1902; RL 1945, §5136; RL 1955, §115-40; HRS §231-36; am L 1995, c 92, §6; am L 1998, c 103, §1; am L 1999, c 303, §3]

[« Prev](#)

**Wilful failure to
file return, supply
information, or
secure a license.**

[Up](#)

INTEREST

[Next »](#)

**Neglect of duty,
etc.**

Copyright © 2012 FindLaw, a Thomson Reuters business. All rights reserved.

The purpose of this study is to evaluate the impact of health services on the quality of life of patients. The study is a cross-sectional study and will involve a sample of patients from a hospital. The data will be analyzed using statistical methods. The results will be used to improve the quality of health services.

Health services have a significant impact on the quality of life of patients.

The purpose of this study is to evaluate the impact of health services on the quality of life of patients.

The results will be used to improve the quality of health services.

The purpose of this study is to evaluate the impact of health services on the quality of life of patients. The study is a cross-sectional study and will involve a sample of patients from a hospital. The data will be analyzed using statistical methods. The results will be used to improve the quality of health services.

2LifeLife

The purpose of this study is to evaluate the impact of health services on the quality of life of patients. The study is a cross-sectional study and will involve a sample of patients from a hospital. The data will be analyzed using statistical methods. The results will be used to improve the quality of health services.