

MARYLAND BOARD OF INDIVIDUAL * BEFORE THE MARYLAND BOARD
TAX PREPARERS

v.

* OF INDIVIDUAL TAX PREPARERS

JULIUS C. IWUOHA,
Respondent

*

CASE NO.: MITP-17-0062

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CONSENT ORDER

The Maryland Board of Individual Tax Preparers (the "Board") opened a complaint in this matter as a result of a referral filed by the Maryland Office of the Comptroller against Julius C. Iwuoha (the "Respondent"), an unregistered individual tax preparer. Upon review and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about September 5, 2017, the Board issued a Notice of Charges and Order for Hearing based on alleged violations of the Maryland Individual Tax Preparers Act. The parties reached an agreement to resolve this matter by means of this Consent Order prior to the scheduled administrative hearing on the charges. The parties enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.
2. The Respondent became registered in Maryland as an individual tax preparer on or about January 23, 2013 (Registration No. 3797). The registration expired on or about January 23, 2015 and was not renewed.
3. On or about April 24, 2017, the Board opened a complaint against the Respondent based on information provided by the Maryland Office of the Comptroller indicating that, as a professional tax preparer, the Respondent had filed tax returns with the Comptroller on behalf of Maryland taxpayers. The Board determined that, from approximately February 1, 2016 through approximately April 6, 2017, the Respondent filed multiple Maryland individual tax returns (Form 502) as a professional tax preparer on behalf of individual taxpayers while not registered with the Board.
4. Starting in or around January of 2017, the Respondent made at least four attempts to pass the Board's required examination, but was unsuccessful. The Respondent has not passed the Board's required examination to date.

5. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-301 and 21-401 which provide as follows:

Section 21-301. Registration required.

An individual shall be registered by the Board before the individual may provide individual tax preparation services in the State.

Section 21-401. Practice without registration prohibited.

Except as otherwise provided in this title, a person may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board.

6. As a result of his violations, the Respondent agrees to pay a total civil penalty in the amount of **\$10,000.00** to the Board in accordance with the following schedule:

a) The total amount of \$10,000.00 shall be paid through twenty consecutive monthly payments in the amount of \$500.00 each. The first of said payments shall be due on January 15, 2017, with remaining payments due on the fifteenth day of each month thereafter, respectively, until such time as the total penalty amount has been paid in full;

b) The Respondent shall make the first ten payments due under paragraph 6(a), totaling \$5000.00, and meet all legal requirements, prior to having his registration reinstated by the Board; and

c) In the event that the Respondent's registration is reinstated by the Board, his failure to make any of the required payments in accordance with the terms of this Consent Order shall result in the immediate and automatic suspension of his registration until such time as the required payment is made.

7. The Respondent shall obtain 16 continuing professional education (CPE) credits in subject matter areas described in Code of Maryland Regulations (COMAR) 09.38.02.03F prior to the reinstatement of his registration by the Board. At least 4 of the 16 required CPE credits shall be in the subject matter area of Practitioner Ethics. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements and shall not be credited toward any future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE

training prior to the reinstatement of his registration by the Board.

8. The Respondent shall pass the Board's required examination prior to the reinstatement of his registration by the Board.

9. The Respondent agrees that he shall not provide, offer, or attempt to provide individual tax preparation services in Maryland until such time as he is properly registered with the Board. The Respondent further agrees that he shall abide by the provisions of the Maryland Individual Taxpayers Act in all relevant future activities.

10. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, any and all further proceedings before the Board to which the Respondent may otherwise be entitled in this matter, and any rights to appeal from this Order.

11. The Respondent is represented by counsel and enters into this Consent Order freely, knowingly and voluntarily.

12. The Respondent acknowledges and agrees that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.

BASED ON THESE STIPULATIONS, IT IS, THIS 29 DAY OF January, 2018 BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-301 and 21-401;

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of \$10,000.00 to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall obtain 16 additional continuing professional education credits, beyond the normal statutory or regulatory requirements, in accordance with Paragraph 7 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall comply with all required terms and conditions of this Consent Order prior to having his registration reinstated by the Board;

AND IT IS FURTHER ORDERED that this matter shall be resolved in accordance with the terms of this Consent Order, and that the same shall be reflected among the records

of the Board;

AND IT IS FURTHER ORDERED that this Consent Order shall constitute a Final Order of the Maryland Board of Individual Tax Preparers.

Signature on File

Julius C. Iwuoha
Respondent

12/20/17

Date

Signature on File

Amy P. Hennen, Chair
Maryland Board of Individual
Tax Preparers

1/29/18

Date