

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

NIXON OKONIHA,

Respondent

BEFORE THE MARYLAND BOARD OF

INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-16-0099

* * * * *

CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers (the "Board") as a result of a complaint filed by the Maryland Office of the Comptroller (the "Comptroller") against Nixon Okoniha (the "Respondent"), an unregistered professional individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about November 9, 2016, the Board issued a Notice of Charges and Order for Hearing (incorporated by reference herein) alleging that the Respondent engaged in certain violation of the Maryland Individual Tax Preparers Act. 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. On or about February 4, 2013, the Respondent obtained a registration from the Board to provide services as an individual tax preparer in Maryland (Registration No. 3858) for the period ending on February 4, 2015. On or about March 14, 2014, the Respondent's registration was suspended based on a request from the Child Support Enforcement Administration due to delinquent child support payments. The Respondent's registration was never reinstated or renewed and the Respondent was, therefore, not properly registered to provide individual tax preparation services in Maryland after March 14, 2014.

2. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.

3. On or about February 8, 2016, a complaint was filed with the Board by the Comptroller alleging that, as a professional tax preparer, the Respondent began filing Maryland individual tax returns for 2015 on behalf of taxpayers on or about January 19, 2016.

4. Upon receipt of the Comptroller's complaint and a subsequent Board investigation, it was determined that the Respondent provided individual tax preparation services to Maryland taxpayers during 2015 and 2016 while not registered with the Board. From approximately January 19, 2016 through April 15, 2016, the Respondent filed at least 89 Maryland individual tax returns (Form 502) for the 2015 tax year. Further, on or about October 14, 2015, the Respondent filed at least 2 Maryland individual tax returns for the 2014 tax year.

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 as alleged in the Notice of Charges and Order for Hearing.

6. As a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$3750.00 in accordance with the following schedule:

| | <u>Payment Amount</u> | <u>Due Date</u> |
|-------|-----------------------|-----------------|
| i) | \$ 468.75 | 1/6/17 |
| ii) | \$ 468.75 | 2/6/17 |
| iii) | \$ 468.75 | 3/6/17 |
| iv) | \$ 468.75 | 4/6/17 |
| v) | \$ 468.75 | 5/6/17 |
| vi) | \$ 468.75 | 6/6/17 |
| vii) | \$ 468.7 | 7/6/17 |
| viii) | \$ 468.75 | 8/6/17 |
| Total | <u>\$ 3750.00</u> | |

7. 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 and that he shall make prompt and diligent efforts to become registered.

8. The Respondent shall be required to pass the Board's examination and meet all other legal requirements for registration prior to becoming registered with the Board.

9. The Respondent shall be required to pay the 1st payment amount of \$468.75 in accordance with Paragraph 6 of this Consent Order prior to becoming registered with the Board. In the event that the Respondent obtains a registration issued 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.

10. The Respondent shall obtain 4 continuing professional education (CPE) credits in the subject matter of Ethics prior to becoming registered with the Board. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE

requirements and, in the event that the Respondent obtains a registration with the Board, shall not be credited toward any future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training in conjunction with any application to the Board for registration.

11. The Respondent acknowledges that his previous registration was suspended based on a request from the Child Support Enforcement Administration due to delinquent child support payments and that any delinquent child support obligations or arrearage could result in his ineligibility for registration or, in the event that a registration has been issued, the suspension of his registration. The Respondent shall resolve any outstanding issues and/or obligations that resulted in the previous request for suspension with the respective Child Support Enforcement authorities. Further, prior to becoming registered with the Board, the Respondent shall take all necessary actions to effect a written notification to the Board by the respective Child Support Enforcement authorities that all requests for suspension based on delinquent child support payments are withdrawn.

12. The Respondent shall abide by the provisions of the Maryland Individual Tax Preparers Act and applicable regulations in all relevant future activities.

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

14. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing, any and all further proceedings before the Board to which he may otherwise be entitled in this matter, and any rights to appeal from this Order.

15. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and with the opportunity to seek the advice of counsel.

2017, BASED ON THESE STIPULATIONS, IT IS, THIS 13th DAY OF January, 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 \$3750.00 to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall comply with all required terms and conditions of this Consent Order prior to becoming registered with 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.

1-21-17

Signature on File

Nixon Okoniha
Respondent

12.24.16
Date

Signature on File

Fredric "Robert" Bader, Chairperson
**Maryland Board of Individual
Tax Preparers**

1.13.17
Date

FRB/kmk