

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF
INDIVIDUAL TAX PREPARERS

v.

Himmeh Kuawogai,
Respondent

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CASE NO.: MITP-21-0072

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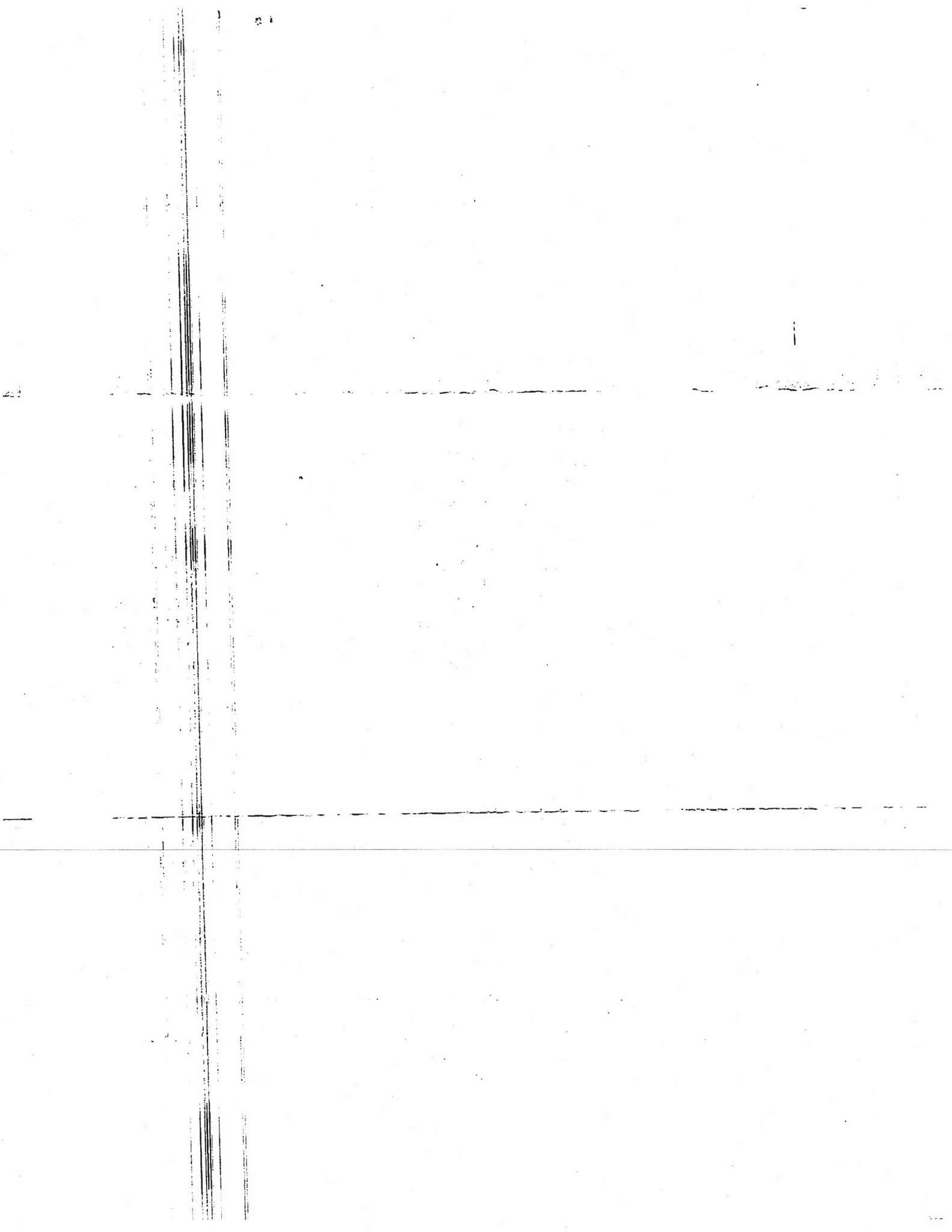
SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers ("Board") based on a Complaint filed by Leslie Thompson against Himmeh Kuawogai ("Respondent"), an unregistered professional individual tax preparer. After reviewing the Complaint and additional information obtained from the Maryland Office of the Comptroller ("Comptroller"), the Board determined that administrative charges against the Respondent were appropriate based upon alleged violations of the Maryland Individual Tax Preparers Act ("Act"), codified at Maryland Code Annotated, Business Occupations and Professions Article ("Bus. Occ. & Prof.") §§21-101 to 21-502. Prior to the issuance of formal charges, however, the Board and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") as a full and final resolution to this matter and agree and stipulate that:

1. The Respondent has never been registered with the Board to provide individual tax preparation services in Maryland, and that at all relevant times the Board had jurisdiction over the Respondent and related subject matter.
2. In or about May 2021, Leslie Thompson filed the Complaint with the Board alleging that the Respondent provided individual tax preparation services in Maryland.
3. Upon receiving the Complaint and after Board investigation, which included obtaining records from the Comptroller, the Board determined that the Respondent provided individual tax preparation services to Maryland taxpayers from 2016 to 2021 while not registered with the Board.
4. Based on the aforementioned facts, the Respondent admits to violations of Bus. Occ. & Prof. §§21-301 and 21-401(a), which provide:

§ 21-301. Registration required to provide tax preparation services

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



§ 21-401. Registration required to provide tax services

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

5. As a result of the violations, the Respondent agrees that a ONE THOUSAND TWO HUNDRED FIFTY DOLLAR (\$1,250) civil monetary penalty is fair and appropriate pursuant to Bus. Occ. & Prof. §21-405(a) and agrees to pay that amount to the Board as follows:

The Respondent shall make an initial payment of SIX HUNDRED TWENTY-FIVE DOLLARS (\$625) within thirty (30) days from the date that the Respondent signs this Consent Order, and a final payment of SIX HUNDRED TWENTY-FIVE DOLLARS (\$625) within ninety (90) days from the date that the Respondent signs the Consent Order.

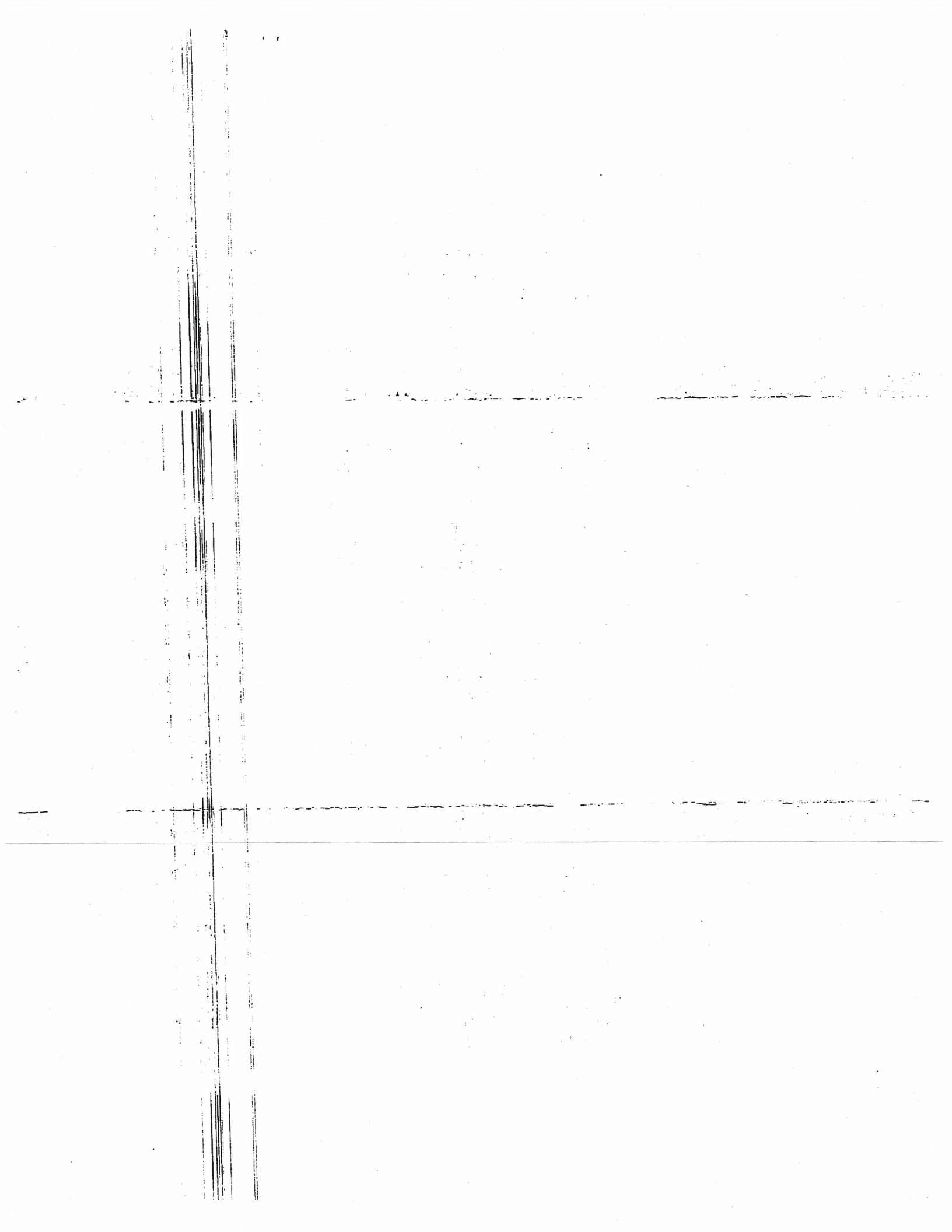
6. The Respondent agrees not to provide, not to offer to provide, and to not attempt to provide individual tax preparation services in Maryland unless and until the Respondent is properly registered with the Board or otherwise permitted by law.

7. If the Respondent intends to register with the Board, prior to registering, the Respondent shall both meet all legal requirements for registration and obtain sixteen (16) continuing professional education ("CPE") credits in the subject matter areas described in Code of Maryland Regulations ("COMAR") 09.38.02.03. At least four (4) of the said CPE credits shall be in the subject matter areas of Maryland Taxation, and at least four (4) of the said CPE credits shall be in the subject matter of ethics. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements and, if the Respondent ever 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 prior to becoming registered with the Board.

8. If the Respondent obtains a registration issued by the Board, the Respondent's 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 the Respondent's registration until such time as the required payments are made.

9. The Respondent shall abide by the provisions of the Act and applicable regulations in all relevant future activities.

10. By entering this Consent Order the Respondent, in relation to this matter, waives the right to have charges reduced to writing, to an administrative hearing before the Board or its designee on any charges, to the making of Findings of Fact and Conclusions of Law, to all other proceedings before the Board or its designee on this matter, and to any rights to appeal from this Consent Order to any court of competent jurisdiction.



11. The Parties agree that a waiver of any of the rights or duties provided herein must be explicit and in writing, and that any waiver constitutes a one-time waiver on a case-by-case basis and not a waiver of this entire Consent Order or the subject provision(s) unless otherwise explicitly stated in writing.
12. The Parties agree that this Consent Order represents the final expression of their intent and agreement relating to the subject matter of this Consent Order, that this Consent Order contains all the terms the Parties agreed to on the subject matter of this Consent Order, and intend for this Consent Order to replace all the Parties' previous discussions, understandings, and agreements relating to the subject matter.
13. The Respondent agrees that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.
14. The Respondent knowingly, freely, and voluntarily enters this Consent Order having had the opportunity to consult, or after having consulted, with counsel.
15. The Parties agree that this Consent Order will serve as the Final Order in Case No. MITP-21-0072, will become part of the Respondent's licensing record maintained by the Board, and the Board's records and publications will reflect its terms.

**BASED ON THE AGREEMENTS AND STIPULATIONS SET FORTH
HEREIN, IT IS, THIS 19 DAY OF October, 2021, BY THE
MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS HEREBY:**

ORDERED, that the Respondent, Himmeh Kuawogai, violated Bus. Occ. & Prof. §§21-301 and 21-401(a); and it is further

ORDERED, that based on the Respondent's violations, pursuant to Bus. Occ. & Prof. §21-405(a), and after having considered the factors provided therein, the Board hereby imposes on the Respondent a ONE THOUSAND TWO HUNDRED FIFTY DOLLAR (\$1,250) civil monetary penalty that the Respondent shall pay to the Board in accordance with the provisions of Paragraph 5. of this Consent Order; and it is further

ORDERED, that the Respondent shall pay the civil monetary penalty by certified check, cashier's check, or money order made payable to the "Maryland Board of Individual Tax Preparers"; and it is further

ORDERED, that the Respondent shall deliver the civil monetary penalty to:

Attn: Assistant Executive Director
Maryland Board of Individual Tax Preparers
Department of Labor
500 N. Calvert Street, 3rd Floor
Baltimore, Maryland 21202

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