

MARYLAND BOARD OF INDIVIDUAL \*  
TAX PREPARERS

v.

JOHN EKELEKHOMEN, \*  
Respondent

BEFORE THE MARYLAND BOARD OF \*  
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-16-0015

\* \* \* \* \*

**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 John Ekelekhomen (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 22, 2016, the Board issued a Notice of Charges and Order for Hearing (incorporated by reference herein) alleging that the Respondent engaged in certain violations 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 December 29, 2013, the Respondent obtained a registration from the Board to provide services as an individual tax preparer in Maryland (Registration No. 4248). The Respondent's registration expired on December 29, 2015 and was not renewed, therefore, the Respondent has not been registered to provide services in Maryland as an individual tax preparer since December 29, 2015.

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 20, 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 2016 while not registered with the Board. From approximately January 20, 2016 through February 9, 2016, the Respondent filed at least 112 Maryland individual tax returns (Form 502) for the 2015 tax year. In addition, on or about February 6, 2016, the Respondent filed a Maryland individual tax return (Form 502) 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 \$5650.00 by means of 18 separate monthly payments in accordance with the following schedule:

a) The first payment shall be in the amount of \$312.00 and shall be due within thirty days of the date of this Consent Order; and

b) After the first payment, there shall be 17 additional required monthly payments in the amount of \$314.00 each. Said payments shall begin within 60 days of the date of this Consent Order and a payment shall be made every 30 days thereafter until such time as the total civil penalty amount is paid in full.

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.

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 civil penalty amount in full in accordance with Paragraph 6 of this Consent Order prior to becoming registered with the Board.

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

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

12. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 27 DAY OF January, 2017, 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 \$5650.00 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.

**Signature on File**

  
John Ekelekhomen  
Respondent

1-27-2017

Date

**Signature on File**

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

2-13-17

Date

FRB/kmk