

MARYLAND BOARD OF INDIVIDUAL  
TAX PREPARERS

v.

HERODE FLEURANT,  
Respondent

\* BEFORE THE MARYLAND BOARD

\* OF INDIVIDUAL TAX PREPARERS

\*

\* CASE NO.: MITP-16-0007

\* \* \* \* \*

**CONSENT ORDER**

This matter comes before the Maryland Board of Individual Tax Preparers (the "Board") as a result of a complaint filed by Eugene Pierre (the "Complainant") against Herode Fleurant (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 based on certain alleged violations of the Maryland Individual Tax Preparers Act. A Notice of Charges and Order for Hearing (incorporated by reference herein) was issued by the Board against the Respondent on or about March 3, 2017. Prior to the administrative hearing, the parties agreed to enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. The Respondent is not currently and has never been registered with the Board to provide services as an individual tax preparer in Maryland. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.

2. On or about March 26, 2016, a complaint was filed with the Board by Eugene Pierre alleging that the Respondent, as a professional tax preparer, improperly prepared his Federal and Maryland Individual Tax returns for the years 2013 and 2014.

3. Upon receipt of the complaint and a subsequent Board investigation, it was determined that the Respondent provided individual tax preparation services to a large number of Maryland taxpayers during the years 2014 through 2016. The Respondent typically made filings on behalf of taxpayers through his business, Trinity Market and Phone Service, LLC.

4. The Respondent further represented himself to the public as a professional individual tax preparer by distributing business cards, utilizing store and church advertisements, and through other means.

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 for providing, attempting to provide, and/or offering to provide individual tax preparation services in the State while not registered by the Board.

6. As a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of **\$20,000.00** in accordance with the following schedule:

	<u>Payment Amount</u>	<u>Due Date</u>
i)	\$ 250.00	6/15/17
ii)	\$ 250.00	7/15/17
iii)	\$ 250.00	8/15/17
iv)	\$ 250.00	9/15/17
v)	\$ 1000.00	10/15/17
vi)	\$ 1000.00	11/15/17
vii)	\$ 1000.00	12/15/17
viii)	\$ 1000.00	1/15/18
ix)	\$ 1000.00	2/15/18
x)	\$ 1000.00	3/15/18
xi)	\$ 1000.00	4/15/18
xii)	\$ 1000.00	5/15/18
xiii)	\$ 1000.00	6/15/18
xiv)	\$ 1000.00	7/15/18
xv)	\$ 1500.00	8/15/18

xvi)	\$ 1500.00	9/15/18
xvii)	\$ 1500.00	10/15/18
xviii)	\$ 1500.00	11/15/18
xix)	\$ 1500.00	12/15/18
xx)	\$ 1500.00	1/15/19
Total	<u>\$ 20,000.00</u>	

7. The Respondent agrees that, from the date of this Consent Order forward, he shall not act as an individual tax preparer in the State and he shall permanently refrain from engaging in any activity in the State for which a registration issued by the Board is required. The Respondent further agrees that he shall refrain from making any future application, or otherwise engaging in any future activity, in an attempt to obtain a registration from the Board to provide services as an individual tax preparer.

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

9. The Respondent, by entering into this Consent Order, expressly waives the right to further written notification of administrative charges, 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 30 DAY OF may, 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 **\$20,000.00** to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

**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 of File**

  
Herode Fleurant  
Respondent

05-22-17  
Date

KDR/kmk

**Signature of File**

  
Kay D. Riddle, Vice Chair  
Maryland Board of Individual  
Tax Preparers

5/30/17.  
Date