



DEPARTMENT OF TAXATION

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FOR IMMEDIATE RELEASE

January 9, 2019

Former Maui Tax Preparer Arrested for Tax Violations

Wailuku, Maui – On January 9, 2019, Nicole Rapoza, a former tax preparer, was arrested in Lahaina, Maui by Special Agents from the Department of Taxation and State of Hawaii Deputy Sheriffs for tax violations.

Nicole Rapoza was charged on January 7, 2019 in Circuit Court with twenty-six (26) counts of aiding and abetting the preparation of false 2014 tax returns. Rapoza faces imprisonment of not more than three years, or probation and a fine of not more than \$100,000 per count if convicted of filing false and fraudulent tax returns in violation of Hawaii Revised Statutes (HRS) Section 231-36.

Rapoza was previously convicted in 2016 for filing false and fraudulent 2012 and 2013 tax returns in violation of HRS Section 231-36.

"The Department will hold abusive tax preparers accountable for their egregious actions," said Linda Chu Takayama, Director of the Department of Taxation.

This investigation was coordinated by the Department of Public Safety, the Department of Attorney General, and the Department of Taxation.

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