



DEPARTMENT OF TAXATION

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FOR IMMEDIATE RELEASE
May 16, 2019

Former Maui Tax Preparer Pleaded Guilty To Tax Violations

Wailuku, Maui – On May 16, 2019, Nicole Rapoza, a former tax preparer pleaded guilty to fourteen (14) counts of aiding and abetting the preparation of false and fraudulent 2014 State of Hawaii tax returns. Pursuant to a plea agreement, the State will be dismissing twelve (12) counts (counts 15-26).

Nicole Rapoza was charged on January 7, 2019 in Circuit Court with twenty-six (26) counts of aiding and abetting the preparation of false and fraudulent 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 when sentenced for 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.

Sentencing for Rapoza is scheduled for August 9, 2019 at 9:00 am before Judge R. Bissen, Second Circuit Court on Maui.

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

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