

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of

**SETTLEMENT AGREEMENT AND  
CEASE AND DESIST ORDER**

Tax Actions Advisors  
Unlicensed

Board File No. 2025-027

**STIPULATION**

Tax Actions Advisors (“Respondent”) and the Minnesota Board of Accountancy’s Complaint Committee stipulate that, subject to Board’s review and discretionary approval, the Board may issue a consent order that imposes the following sanctions:

A. Respondent shall cease and desist from practicing as a CPA Firm in Minnesota until such time as it becomes licensed as a CPA Firm in the State of Minnesota.

B. Respondent shall pay to the Board a CIVIL PENALTY of \$5,000. This penalty is STAYED for 60 days. If Respondent’s Owner closes the firm, and evidence is provided to the Board within 60 days of the approval of this Settlement Agreement and Cease and Desist Order, then this civil penalty shall be vacated. If Respondent’s Owner does not submit proof that the firm has been closed within those 60 days, the stay shall be automatically lifted, and the civil penalty shall become immediately due without further action by the Board.

C. Respondent shall comply with all statutes and rules within the Board’s jurisdiction. See Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2023).

D. Respondent shall report in writing within ten days any violations of this stipulation and consent order to the Board’s Executive Director.

Respondent and the Committee enter into this stipulation based on the following findings of fact, conclusions of law, and other stipulated provisions:

#### **Findings of Fact**

1. The Board has not now, nor has ever, issued Respondent a CPA firm permit.
2. Despite not having a CPA firm permit, Respondent offered audit services on its website. Only a firm licensed with the Board may offer attest, including audit, services.
3. After receiving the allegation letter, the Respondent removed audit as an option under the Services dropdown box; however, Respondent still listed an 'Independent Audit & Assurance' heading with the words 'Services: Internal and external audits' beneath that heading under the Core Services and Client Benefits portion of its website.
4. Respondent has since taken corrective action by removing the 'Independent Audit & Assurance' heading from its website.
5. Respondent held out as a CPA firm and offered to perform audit services despite not having a CPA firm permit in Minnesota.
6. One of the Respondent's owners also owns another non-CPA firm that was previously issued a Cease and Desist Order by the Board for holding out and offering audit services on that firm's website without a CPA firm permit in Minnesota.

#### **Conclusions of Law**

1. The Board has authority to license and regulate certified public accounting firms and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2024).

2. Respondent violated Minn. Stat. § 326A.05, subd. 1(a)(1) and 326A.10(a) and (d) (2024), and Minn. R. 1105.4200 subp. 1(B)(1), 1105.5600, subp. 1(C)(1), and 1105.7800(D) and (F) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subs. 4 and 7 (2024).

4. This stipulation and consent order is in the public interest.

#### **Other Stipulated Provisions**

1. This stipulation and consent order must be approved by the Board to become effective.

2. Respondent agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Respondent, to approve this stipulation and consent order. Respondent understands that the Board may either approve the stipulation and consent order or not approve it. This stipulation and the files, records, and proceedings associated with this matter may be reviewed by the Board in its consideration of the Committee's motion.

3. If approved by the Board, this stipulation and consent order shall be classified as public data. Minn. Stat. § 13.41, subd. 5 (2024).

4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved and the Committee may either seek to negotiate a revised stipulation and consent order with Respondent to present to the Board or issue an order commencing a contested-case hearing before an Administrative Law Judge at the Court of Administrative

Hearings. See Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2024) (describing administrative hearing process).

5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that Respondent or the Board were prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent acknowledges that they were advised by the Committee of their right to a contested-case hearing in this matter before an Administrative Law Judge, to file exceptions and make argument to the Board after the hearing, and to seek judicial review from any adverse decision rendered by the Board. Respondent hereby expressly waives those rights. Respondent was further advised by the Committee of their right to be represented by counsel and that they knowingly waive that right.

7. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the final stipulation and consent order shall be served personally or by first class mail on Respondent. The Board's order shall be effective when it is signed by the Chair of the Board or the Chair's designee.

8. Pursuant to Minn. Stat. § 16D.13 (2024), any civil penalty imposed by this stipulation and consent order shall begin to accrue simple interest in accordance with that section thirty days after the civil penalty is due. Pursuant to Minn. Stat. § 16D.17 (2024), thirty days after any civil penalty imposed by this stipulation and consent order is due, the Board may

file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

[Signature]  
Tax Actions Advisors  
By: Ossama Eldahshoury  
Its: Managing Partner

STATE OF Minnesota

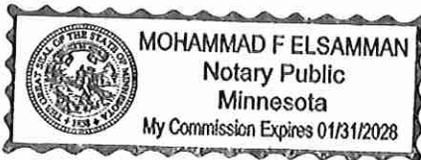
COUNTY OF Dakota

This instrument was acknowledged before me on 01/19/2026 by Ossama Eldahshoury.

(stamp)

[Signature]  
(Signature of notary officer)

My commission expires: 01/31/2028



COMPLAINT COMMITTEE

[Signature]  
LANCE RADZIEJ, CPA  
Chair

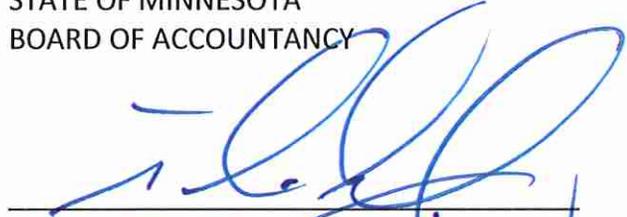
Dated: February 12, 2025

**CONSENT ORDER**

Upon consideration of this stipulation and consent order, and based upon all the files, records, and proceedings herein, all terms of the stipulation and consent order are approved. Accordingly, the Board hereby ADOPTS the stipulation and issues the ORDER described above.

Dated: 2/12, 2025

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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CHARLES SELCER, CPA  
Board Chair

STATE OF MINNESOTA  
MINNESOTA BOARD OF ACCOUNTANCY  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: Tax Actions Advisors  
File #2025-027

I, Daniel Stephens, verify by oath or affirmation that on the 13<sup>th</sup> day of February, 2026, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Settlement Agreement and Cease and Desist Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Tax Actions Advisors  
Ossama Eldahshoury  
515 W Lake St  
Minneapolis, MN 55408



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Daniel Stephens