

MARYLAND BOARD OF INDIVIDUAL *
TAX PREPARERS

v.

KATE WHALEY,

Respondent

BEFORE THE MARYLAND BOARD OF
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-19-0049

* * * * *

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 Kate Whaley (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 alleged violations of the Maryland Individual Tax Preparers Act. Prior to the issuance of formal administrative charges, 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. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.
2. In or around March 2019, a complaint was filed with the Board by the Comptroller alleging that, beginning on or about January 30, 2019, the Respondent had filed Maryland individual tax returns as a professional tax preparer on behalf of taxpayers.
3. 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 2019 while not registered with the Board.
4. 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 which provide as follows:

§ 21-301. Registration required.

An individual shall be registered by the Board before the individual may provide individual tax preparation services in the State.

§ 21-401. Practice without registration prohibited.

(a) In general. -- Except as otherwise provided in this title, an individual may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board.

5. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of One Thousand Two Hundred Fifty Dollars (\$1,250.00) immediately upon execution of this Consent Order.

6. The Respondent was registered with the Board on or about July 31, 2019, and assigned registration number 7887.

7. The Respondent shall obtain four (4) continuing professional education (CPE) credits in subject matter area of practitioner ethics described in Code of Maryland Regulations (COMAR) 09.38.02.03 within thirty (30) days of the execution of this Consent Order. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements and, shall not be credited toward any future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training within forty-five (45) days of the execution of this Consent Order.

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

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

10. 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 she may otherwise be entitled in this matter, and any rights to appeal from this Order.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 9th DAY OF December, 20 , 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 One Thousand Two Hundred Fifty Dollars (\$1,250.00) to the Board in accordance with the provisions of Paragraph 5 of this Consent Order; and it is further

ORDERED, that the Respondent shall obtain four (4) CPE credits, and provide proof of same, in accordance with Paragraph 7 of this Consent Order; and it is further

