

MARYLAND BOARD OF INDIVIDUAL \* BEFORE THE MARYLAND BOARD  
TAX PREPARERS

v.

\* OF INDIVIDUAL TAX PREPARERS

DORIS D. COZART,

Respondent

\*  
CASE NO.: MITP-16-0033  
\*

\* \* \* \* \*

**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 against Doris D. Cozart (the "Respondent"), a registered individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about August 22, 2016, the Board issued a Notice of Charges and Order for Hearing (incorporated by reference herein) alleging that the Respondent engaged in certain violations of the Maryland Individual Tax Preparers Act. The parties 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 obtained a registration from the Board on or about February 1, 2016 (Registration No. 6519). Prior to that date, the Respondent was not registered to provide individual tax preparation services 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 February 8, 2016, a complaint was filed with the Board by the Maryland Office of the Comptroller ("Comptroller") alleging that, as a professional tax preparer, the Respondent began filing Maryland individual tax returns for 2015 on behalf of taxpayers on or about January 19, 2016.

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 2016 while not registered with the Board. From approximately January 19, 2016 through January 30, 2016, the Respondent filed approximately 9 Maryland individual tax returns (Form 502) for the 2015 tax year.

4. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-301, 21-311(a)(5),

21-311(a)(6), 21-401 and Code of Maryland Regulations (COMAR) 09.38.01.05 as alleged in the Notice of Charges and Order for Hearing.

5. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$500.00 within 14 days of the date of this Consent Order. In addition, the Respondent agrees to accept a Reprimand against her registration to provide services as an individual tax preparer.

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

7. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing on the charges, any and all further proceedings before the Board to which the Respondent may otherwise be entitled in this matter, and any rights to appeal from this Order.

8. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and with the advice of counsel.

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

BASED ON THESE STIPULATIONS, IT IS, THIS <sup>27</sup> DAY OF NOVEMBER, 2016, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

**ORDERED** that the Respondent has violated BOP, §§ 21-301, 21-311(a)(5), 21-311(a)(6), 21-401 and COMAR 09.38.01.05;

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a civil penalty in the amount of \$500.00 to the Board within 14 days of the date of this Order;

**AND IT IS FURTHER ORDERED** that, if the Respondent fails to make a required payment in accordance with the terms of this Consent Order, the Respondent's registration shall be immediately and automatically suspended until such time as the required payment is made;

**AND IT IS FURTHER ORDERED** that a Reprimand shall be placed against the Respondent's registration to provide services as an individual tax preparer;

**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 on File**

\_\_\_\_\_  
Doris D. Cozart  
Respondent

October 5, 2016  
Date

**Signature on File**

\_\_\_\_\_  
Fredric "Robert" Bader, Chairperson  
Maryland Board of Individual  
Tax Preparers .

10/24/16  
Date

FRB/kmk