

MARYLAND BOARD OF INDIVIDUAL \*  
TAX PREPARERS

v.

PAMELA RUSSELL,  
Respondent

BEFORE THE MARYLAND BOARD OF  
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-17-0094

\* \* \* \* \*

**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 Pamela Russell (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 September 5, 2017, the Board issued a Notice of Charges and Order for Hearing based on alleged violations of the Maryland Individual Tax Preparers Act. The parties reached an agreement to resolve this matter by means of this Consent Order prior to the scheduled administrative hearing on the charges. 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. At all times relevant to the matters set forth in this Consent Order, the Respondent was registered by the Board as an individual tax preparer and/or the Board had jurisdiction over the subject matter.
2. The Respondent became registered in Maryland as an individual tax preparer on or about December 11, 2011 (Registration No. 1133). The registration was subsequently renewed and is currently due to expire on or about December 11, 2017.
3. The Respondent was required to pass the Maryland Individual Tax Preparers Examination given by the Board by December 31, 2015 in order to remain qualified to hold a registration. The Respondent has not passed the examination to date.
4. Due to her failure to pass the required examination, the Respondent has not been qualified to hold a registration since December 31, 2015.
5. From approximately January 27, 2016 through April 21, 2017, the Respondent filed multiple Maryland individual tax returns (Form 502) as a professional tax preparer on behalf of individual taxpayers while not qualified to hold a registration.
6. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-302(a), 21-302(e), 21-311(a)(5), 21-

311(a)(6), COMAR 09.38.01.02(B) and COMAR 09.38.01.05(A)(1) which provide as follows:

**Section 21-302. Qualifications.**

- (a) In general. - To qualify for a registration, the applicant shall be an individual who meets the requirements of this section.
- (e) Examination. - Except as otherwise provided in this subtitle, the applicant shall pass an examination given by the Board under this subtitle.

**Section 21-311. Denial, suspension, revocation of registration; reprimands; penalties.**

- (a) In general. - Subject to the hearing provisions of § 21-312 of this subtitle, the Board, on the affirmative vote of a majority of its members then serving, may deny a registration
  - (5) violates any regulation adopted under this title; or
  - (6) violates any provision of this title.

**COMAR 09.38.01.02 The Examination.**

- B. After December 31, 2015, an individual shall pass the Examination given by the Board in order to qualify for a registration unless the individual meets the requirements of § D of this regulation.

**COMAR 09.38.01.05 Code of Professional Conduct.**

**A. Responsibilities and Practices.**

- (1) An individual tax preparer may not commit any act that reflects adversely on the individual tax preparer's fitness to provide individual tax preparation services.

7. As a result of her violations, the Respondent agrees to pay a total civil penalty in the amount of \$750.00 to the Board in accordance with the following schedule:

- a) There shall be ten consecutive monthly payments in the amount of \$75.00 each. The first payment shall be due on December 1, 2017;
- b) The remaining payments shall become due on the first day of each month thereafter until such time as the total penalty amount has been paid in full.

8. In addition, the Respondent shall obtain 4 continuing professional education (CPE) credits in the subject matter area of Practitioner Ethics within 30 days of the date 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 to the Board immediately upon completion.

9. The Respondent agrees that her registration to provide services as an individual tax preparer shall be immediately **suspended** and shall remain in a suspended status until such time as she passes the Board's required examination. Further, in the event that the Respondent fails to comply with the terms and conditions of this Consent Order regarding payment of the civil penalty or completion of CPE credits, her registration shall be immediately and automatically suspended until such time as compliance occurs.

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

11. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 10 DAY OF December, 2017, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

**ORDERED** that the Respondent has violated BOP, §§ 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), COMAR 09.38.01.02(B) and COMAR 09.38.01.05(A)(1);

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a civil penalty in the amount of **\$750.00** to the Board in accordance with the provisions of Paragraph 7 of this Consent Order;

**AND IT IS FURTHER ORDERED** that the Respondent shall take **4 hours of CPE credits** in accordance with the provisions of paragraph 8 of this Consent Order which shall be in addition to, and shall not be credited toward, the normal CPE requirements;

**AND IT IS FURTHER ORDERED** that the Respondent's registration to provide services as an individual tax preparer is hereby **SUSPENDED** until such time as she passes the Board's required examination;

**AND IT IS FURTHER ORDERED** that, in the event that the Respondent fails to comply with the terms and conditions of this Consent Order regarding payment of the civil penalty or completion of the CPE credits, her registration shall be immediately and automatically suspended until such time as compliance occurs;

**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 of File

\_\_\_\_\_  
Pamela Russell  
Respondent

Nov 16<sup>th</sup> 2017  
Date

### Signature of File

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Kay D. Riddle, Chairperson  
Maryland Board of Individual  
Tax Preparers

12/6/17  
Date