

IN THE MATTER OF THE  
APPLICATION FOR REGISTRATION  
OF IRENE TAYLOR-FREEMAN

\* BEFORE THE MARYLAND BOARD  
\* OF INDIVIDUAL TAX PREPARERS  
\* CASE NO.: MITP-16-0080

\* \* \* \* \*

**CONSENT ORDER**

This matter comes before the Maryland Board of Individual Tax Preparers (the "Board") as a result of an application for registration filed by Irene Taylor-Freeman (the "Applicant"), on or about June 9, 2016, to provide services in Maryland as an individual tax preparer. Upon review of the application and a corresponding investigation, the Board determined that the application should be denied based on a determination that the Applicant had previously engaged in violations of the Maryland Individual Tax Preparers Act by providing tax preparation services in the State while not registered with the Board.

A notice of the proposed denial was sent to the Applicant on or about September 19, 2016. The Applicant requested a hearing on the proposed denial and the matter was set for hearing on October 24, 2016. Prior to the hearing, the parties reached an agreement to enter into this Consent Order and the hearing was, therefore, cancelled. 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 Board had jurisdiction over the subject matter.
2. The Applicant has never been registered by the Board to provide individual tax preparation services in Maryland.
3. The Applicant passed the Board's required examination on or about June 2, 2016 and applied for a registration with the Board on or about June 9, 2016.
4. Beginning on or about January 19, 2016, prior to the date of the Applicant's filing of her application for registration, the Applicant electronically filed approximately 49 individual tax returns with the Maryland Office of the Comptroller on behalf of Maryland tax payers while acting as a professional tax preparer. At the times of filing of said returns, the Applicant was not registered by the Board to provide individual tax preparation services in Maryland and, therefore, was in violation of the Maryland Tax Preparers Act, Title 21 - Business Occupations and Professions Article ("BOP"), Annotated Code of Maryland.
5. Based on the aforementioned facts, the Applicant admits to violations of BOP, Sections 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**

Except as otherwise provided in this title, a person may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board.

The Applicant further agrees that this Consent Order shall be entered as a Final Order of the Board finding her in violation of the above mentioned statutory provisions.

6. Based on her violations, the Applicant agrees to pay a total civil penalty to the Board in the amount of \$3000.00 in accordance with the following schedule:

- a. The first payment shall be in the amount of \$1000.00 and shall be due on or before December 1, 2016;
- b. The second payment shall be in the amount of \$1000.00 and shall be due on or before January 1, 2017;
- c. The third and final payment shall be in the amount of \$1000.00 and shall be due on or before February 1, 2017.

7. Upon the proper execution of this Consent Order, payment of the required total civil penalty amount in full, and payment of all applicable fees, provided that the Applicant meets all other requirements for registration, the Board shall issue a Maryland registration to provide individual tax preparation services to the Applicant.

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

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

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

11. The Applicant 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 18th DAY OF NOVEMBER, 2016, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

**ORDERED** that the Applicant, Irene Taylor-Freeman, has violated BOP, §§ 21-301 and 21-401;

**AND IT IS FURTHER ORDERED** that the Applicant shall pay a civil penalty in the amount of \$3000.00 to the Board in accordance with the schedule outlined at paragraph 6 of this Order;

**AND IT IS FURTHER ORDERED** that, upon the payment of the required total civil penalty amount in full and payment of all applicable fees, provided that the Applicant meets all other requirements for registration, the Board shall issue a registration to provide individual tax preparation services to the Applicant;

**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**

Irene Taylor-Freeman  
Respondent

Date

11/15/16

**SIGNATURE ON FILE**

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

Date

11-18-16

FRB/kmk