

MARYLAND BOARD OF INDIVIDUAL * BEFORE THE MARYLAND BOARD
TAX PREPARERS

v. * OF INDIVIDUAL TAX PREPARERS

VONNETTA SCOTT,

Respondent

CASE NO.: MITP-16-0054

* * * * *

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 Vonnetta Scott (the "Respondent"). Upon review of the complaint and a subsequent investigation, the Board determined that administrative action against the Respondent was appropriate and, accordingly, issued a Notice of Charges and Order for Hearing alleging that the Respondent had 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 is not currently registered with the Board to provide services as an individual tax preparer in Maryland and was not registered during the relevant period in this matter. 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 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. From approximately January 15, 2016 through February 9, 2016, the Respondent filed Maryland individual tax returns (Form 502) pertaining to the 2015 tax year. The Respondent typically made filings on behalf of taxpayers through a firm known as AO Tax Services, Inc.

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

for providing, attempting to provide, and/or offering to provide individual tax preparation services in the State while not 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 **\$1600.00** on or before October 1, 2017.

6. The Respondent agrees that she shall not provide, offer to provide, or attempt to provide individual tax preparation services in Maryland until such time as she is properly registered with the Board.

7. The Respondent shall pass the Board's required examination prior to becoming registered with the Board.

8. The Respondent shall be required to pay the civil penalty required under the terms and conditions of this Consent Order in full and meet all other requirements for registration prior to becoming registered with the Board.

9. The Respondent shall obtain 16 continuing professional education (CPE) credits in subject matter areas described in Code of Maryland Regulations (COMAR) 09.38.02.03F prior to becoming registered with the Board. At least 4 of the 16 required CPE credits shall be in the subject matter area of Practitioner Ethics. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements and, in the event that the Respondent obtains a registration with the Board, shall not be credited toward any future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training prior to becoming registered with the Board.

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

12. 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.

13. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and is represented by counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS 3rd DAY OF OCTOBER, 2017, 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 \$1600.00 to the Board in accordance with the provisions of Paragraph 5 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall comply with all required terms and conditions of this Consent Order prior to becoming registered with the Board;

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

Vyonetta Scott
Respondent

09/18/2017
Date

KDR/kmk

Signature of File

Kay D. Riddle, Vice Chair
Maryland Board of Individual
Tax Preparers

10/3/17
Date