

MARYLAND BOARD OF INDIVIDUAL \*  
TAX PREPARERS

v.

EVA RILEY,

Respondent

BEFORE THE MARYLAND BOARD OF  
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-17-0065

\* \* \* \* \*

**CONSENT ORDER**

The Maryland Board of Individual Tax Preparers (the "Board") opened a complaint in this matter against Eva Riley (the "Respondent"), an unregistered professional individual tax preparer, based on information provided by the Office of the Comptroller (the "Comptroller"). Upon review and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about July 19, 2017, 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 has never been registered by the Board to provide services as an individual tax preparer in Maryland.
2. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.
3. In or around May of 2017, the Comptroller notified the Board that the Respondent had filed Maryland individual tax returns as a professional tax preparer on behalf of Maryland taxpayers during 2016 and 2017.
4. Upon receipt of the Comptroller's referral and a subsequent Board investigation, it was determined that the Respondent provided individual tax preparation services to Maryland taxpayers during 2016 and 2017 while not registered with the Board. From approximately October 17, 2016 through April 6, 2017, the Respondent filed multiple Maryland individual tax returns (Form 502) for various tax years.
5. 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 as alleged in the Notice of Charges and Order for Hearing.
6. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of **\$5400.00** by means of 18 consecutive monthly payments in the amount of

\$300.00 each. The first payment shall be due on or before November 1, 2017. Subsequent payments shall become due on the first day of each month thereafter until such time as the total civil penalty amount is paid in full. The Respondent shall make the first two required payments in the amount of \$300.00 each in accordance with the terms outlined in this paragraph prior to becoming registered with the Board. In the event that the Respondent obtains a registration issued by the Board, her failure to make any of the required payments in accordance with the terms of this Consent Order shall result in the immediate and automatic suspension of her registration until such time as the required payment is made.

7. In addition, 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.

8. The Respondent shall pass the Board's required examination and meet all other legal requirements prior to becoming registered with the Board.

9. The Respondent agrees that she shall not provide, offer, or attempt to provide individual tax preparation services in Maryland until such time as she is properly 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 with the opportunity to seek advice of counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS 3 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 \$5400.00 to the Board in accordance with the provisions of Paragraph 6 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

Eva Riley  
Respondent

09.25.2017  
Date

KDR/kmk

### Signature of File

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

10/3/17  
Date