

MARYLAND BOARD OF INDIVIDUAL \*  
TAX PREPARERS

v.

JESSICA KAMALA-MUSHALA, \*  
Respondent

BEFORE THE MARYLAND BOARD \*  
OF INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-18-0089 \*  
\*

\* \* \* \* \*

**CONSENT ORDER**

The Maryland Board of Individual Tax Preparers (the "Board") opened a complaint in this matter against Jessica Kamala-Mushala (the "Respondent"), an unregistered tax preparer, as a result of a referral by the Maryland Office of the Comptroller (the "Comptroller"). Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges were appropriate. On or about January 12, 2018, the Board issued a Notice of Charges and Order for Hearing against the Respondent based on alleged violations of the Maryland Individual Tax Preparers Act. Prior to the scheduled administrative hearing on the charges, the parties reached an agreement to resolve this matter by means of this Consent Order. 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 Respondent became registered in Maryland as an individual tax preparer on or about September 18, 2013 (Registration No. 4079). The registration expired on September 18, 2015 and was not renewed.
3. From approximately January 22, 2016 through approximately June 12, 2017, the Respondent filed Maryland individual tax returns (Form 502) with the Comptroller on behalf of taxpayers as a professional tax preparer. At the times of filing of these returns, the Respondent was not registered by the Board to provide individual tax preparation services in Maryland.
4. The Respondent passed the Board's required examination on January 4, 2018.
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 which provide as follows:

**Section 21-301. Registration required.**

An individual shall be registered by the Board before the individual may provide individual tax preparation services in the State.

**Section 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.

6. The Respondent agrees to pay a total civil penalty in the amount of **\$3000.00** to the Board in accordance with the following schedule:

a) There shall be twenty (20) consecutive monthly payments in the amount of \$150.00 each;

b) The first of said payments shall be due on March 15, 2018 with remaining payments due on the fifteenth day of each month thereafter, respectively, until such time as the total penalty amount has been paid in full; and

c) The Respondent shall make the first payment in the amount of \$150.00, and meet all legal requirements, prior to the reinstatement of her registration by the Board.

7. In the event that the Respondent's registration is reinstated by the Board, her failure to make any of the required payments in accordance with terms and conditions of this Consent Order shall result in the immediate and automatic suspension of her registration until such time as the required payment is made.

8. In addition, the Respondent shall obtain 4 continuing professional education (CPE) credits in the subject matter area of Practitioner Ethics prior to the reinstatement of her registration by the Board. 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.

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

10. 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.

11. 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 9 DAY OF March, 2018, 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 **\$3000.00** to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

**AND IT IS FURTHER ORDERED** that the Respondent shall obtain **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 shall comply with the required terms and conditions of this Consent Order, and meet all legal requirements, prior to the reinstatement of her registration by the Board;

**AND IT IS FURTHER ORDERED** that this matter shall be resolved in accordance with the terms and conditions 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**

Jessica Kamala-Mushala  
Respondent

02/18/2018  
Date

**Signature of File**

Amy P. Hennen, Chair  
Maryland Board of Individual  
Tax Preparers

3/9/18  
Date