

MARYLAND BOARD OF INDIVIDUAL \*  
TAX PREPARERS

v.

STACEY BREWER, \*  
Respondent \*

BEFORE THE MARYLAND BOARD OF \*  
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-19-0005 \*

\* \* \* \* \*

**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 Stacey Brewer (the "Respondent"), an unregistered professional individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate based on alleged violations of the Maryland Individual Tax Preparers Act. Prior to the issuance of formal administrative charges, the parties agreed to 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 and has never been registered with the Board to provide services as an individual tax preparer in Maryland. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.

2. In or around September of 2018, a complaint was filed with the Board by the Comptroller alleging that, beginning on or about May 23, 2017, the Respondent had filed Maryland individual tax returns as a professional tax preparer on behalf of taxpayers.

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 2017 and 2018 while not registered with the Board.

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 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.**

(a) In general. -- Except as otherwise provided in this title, an individual may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless 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 **\$3000.00** in accordance with the following schedule:

a) There shall be twenty four consecutive monthly payments in the amount of \$125.00 each;  
and

b) The first of said payments shall become due on May 1, 2019 with the remaining twenty three payments being due on the first day of each month thereafter, respectively, until such time as the total civil penalty amount is paid in full.

6. The Board's records reflect that the Respondent passed the Board's required examination on or about November 2, 2018.

7. 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.

8. The Respondent shall be required to pay the first two required payments (totaling \$250.00) in accordance with Paragraph 5 of this Consent Order 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.

9. The Respondent shall obtain 16 continuing professional education (CPE) credits in subject matter areas described in Code of Maryland Regulations (COMAR) 09.38.02.03 prior to becoming registered with the Board. At least 4 of the said CPE credits shall be in the subject matter area of Maryland Taxation. 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 meet all legal requirements for registration prior to becoming registered with the Board.

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

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

13. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 17 DAY OF May, 2019, 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 5 of this Consent Order;

**AND IT IS FURTHER ORDERED** that the Respondent shall obtain 16 CPE credits in accordance with Paragraph 9 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 on File**

**Signature on File**

Stacey Breyer  
Respondent

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

3/20/2019  
Date

5/13/19  
Date