

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

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BEFORE THE MARYLAND BOARD
OF INDIVIDUAL TAX PREPARERS

v.

REGINALD PALMORE

Case No.: MITP-20-0013

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CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers (the "Board") as a result of a complaint opened by the Board against Reginald E. Palmore (the "Respondent"), an unregistered professional individual tax preparer. Upon review and investigation, the Board determined that administrative charges against the Respondent were appropriate based on the 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. On or about August 23, 2019, an online complaint was filed against the Respondent with the Maryland Board of Public Accountancy (the "CPA Board"). The complaint alleged that the Respondent was preparing individual income taxes with a lapsed CPA license. The matter was subsequently referred to the Board by the CPA Board and information received reflected that the Respondent had provided tax preparation services subsequent to the expiration of his CPA license on June 29, 2019.
3. A Board investigation revealed that the Respondent's license lapsed on June 29, 2017 and was not renewed until December 17, 2018. During that period of lapse, the Respondent completed 231 individual income tax returns. The Respondent's license lapsed again on June 29, 2019. During that period of lapse, the Respondent completed 8 individual income tax returns. The Respondent was 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 Art.") §§ 21-301 and 21-401(a) 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 his violations, the Respondent agrees to pay a civil penalty to the Board in the amount of five-hundred dollars (\$500.00).

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

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

8. The Respondent, by entering into this Consent Order, expressly waives the right to any further written notification of administrative charges, an administrative hearing, any and all further proceedings before the Board to which he may otherwise be entitled in this matter, and any rights to appeal from this Order.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 10 DAY OF June, 2020, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP Art. §§ 21-301 and 21-401;

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of five-hundred dollars (\$500.00) to the Board in accordance with the provisions of Paragraph 5 of this Consent Order;

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

Reginald E. Palmore
Respondent

3/2/20

Date

Signature on File

Steven P. Wions, Chair
Maryland Board of Individual
Tax Preparers

6/10/2020

Date