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**BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS**

**BOARD OF INDIVIDUAL TAX  
PREPARERS**

v.

**MARITZA VENTURA,**  
*Respondent*

Agency Case No.: MITP-22-0021

\* \* \* \* \*

**SETTLEMENT AGREEMENT AND CONSENT ORDER**

This matter comes before the Maryland Board of Individual Tax Preparers ("Board") as the result of the Board conducting a random audit of Maritza Ventura's ("Respondent") registration renewal application filed with the Board on or about December 14, 2021, to determine if the Respondent met the Board's registration renewal continuing education ("CE") requirements. As a result of the random audit and subsequent investigation, the Board initiated a Complaint. Upon review of the matter, the Board determined that administrative charges against the Respondent were appropriate. Prior to a hearing on the charges, the Board and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") as full and final resolution of this matter, and agree and stipulate as follows:

1. At all times relevant to the Complaint, the Board had jurisdiction over the Respondent, who holds a registration issued by the Board to prepare individual tax returns ("registration") under number 01-7134, and the subject matter of this Complaint.
2. The Respondent's current registration is due to expire on September 18, 2023.
3. The Business Occupations and Professions Article, Ann. Code of Maryland §21-309(a)(2) provides that "[a]n individual shall complete at least 16 hours of continuing education activities every 2 years".
4. Code of Maryland Regulations ("COMAR") 09.38.02.02A and B provide:
  - A. A renewal applicant shall complete at least 16 hours of qualifying continuing education for each 2-year registration term.
  - B. A minimum of 4 hours of the continuing education for each 2-year registration term shall be in Maryland tax-related subjects.

5. On or about December 14, 2021, the Respondent filed a registration renewal application with the Board for the period December 14, 2021, through September 18, 2023, by means of the Board's online licensing system.
6. The Board's registration renewal application requires an applicant to certify to the accuracy of the information provided in the application. This certification states, in pertinent part:

*"I hereby certify, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge, information, and belief. . ."*
7. On the renewal application, the Respondent certified completion of the required 16 hours of CE's as of the application date. The Board approved the renewal based upon that certification.
8. When the Respondent submitted the registration renewal application, the Board initiated a random audit to confirm that the Respondent had completed the CE requirements. The Board then requested that the Respondent provide documentation for the CEs that the Respondent had certified completing.
9. In response to the audit, the Respondent failed to provide any documentation regarding the hours required to be completed in the area of Maryland tax related subjects.
10. The Board sent the Respondent written communications on January 7, 2022, by certified and regular mail to the address of record with the Board, requesting certificates of completion or other documentation acceptable to the Board for the required hours in Maryland tax related subjects. No response was received.
11. The Respondent agrees and acknowledges that the Respondent violated the Board's CE requirements by certifying completion without having completed the required CEs.
12. Based on the aforementioned facts, the Respondent admits to violating Bus. Occ. & Prof. § 21-309(a)(2), 21-311(a)(5) and (6), and COMAR 09.38.01.05A(1) and E, 09.38.02.02A and B, and 09.38.02.04B, which state, in pertinent part:

**Business Occupations and Professions Article**

**Section 21-309. Continuing education**

(a) Regulations. --

(2) An individual shall complete at least 16 hours of continuing education activities every 2 years.

**Section 21-311. Denial, suspension, revocation of registration; reprimands; penalties**

(a) In general. – Subject to the hearing provisions of § 21-312 of this subtitle, the Board, on the affirmative vote of a majority of its members then serving, may deny a registration to any applicant, reprimand any registered individual, or suspend or revoke a registration if the applicant or registered individual:

- (5) violates any regulation adopted under this title; or
- (6) violates any provision of this title

**COMAR 09.38.01.05 Code of Professional Conduct.**

**A. Responsibilities and Practices.**

(1) An individual tax preparer may not commit any act that reflects adversely on the individual tax preparer's fitness to provide individual tax preparation services.

**E. Communications with the Board.**

(1) An individual tax preparer shall respond in writing to any communications from the Board requesting a response within 30 days of the mailing of these communications, by registered or certified mail, to the last address furnished to the Board by the individual tax preparer.

**COMAR 09.38.02.02 Basic Requirement.**

- A.** A renewal applicant shall complete at least 16 hours of qualifying continuing education for each 2-year registration term.
- B.** A minimum of 4 hours of the continuing education for each 2-year registration term shall be in Maryland tax-related subjects.

**COMAR 09.38.02.04 Controls and Reporting.**

- B.** The Board, at its discretion, may verify the information and documentation supporting a renewal applicant's certification of continuing education credit. Upon request, the renewal applicant shall submit to the Board, or its designee, copies of the original documentation supporting the certification provided under §A of this regulation.

13. Pursuant to BOP § 2-311(b)(1), "[i]nstead of or in addition to reprimanding a registration or suspending or revoking a registration under this subsection, the Board may impose a penalty not exceeding \$ 5,000 for each violation."



14. Based on the aforementioned violations, the Respondent agrees to pay a civil monetary penalty in the amount of Two Hundred Fifty Dollars (\$250.00) upon execution of this Consent Order by the Respondent.
15. The Respondent further acknowledges that the Respondent's registration will remain suspended until such time as acceptable proof of completion of the required CE's is provided to the Board.
16. The Respondent agrees that if the Respondent fails to comply with the terms of this Consent Order, the Respondent's registration will immediately and automatically be (or remain) suspended without a hearing on the suspension, and that the suspension will continue until the Board determines that the Respondent has evidenced compliance with the Consent Order's terms, and CE requirements.
17. The Respondent acknowledges and agrees that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.
18. By entering this Consent Order the Respondent, in relation to this matter, expressly waives the right to an administrative hearing before the Board or its designee on any charges, to the making of Findings of Fact and Conclusions of Law, to any and all other proceedings before the Board or its designee on this matter, and to any rights to appeal from this Consent Order to any court of competent jurisdiction.
19. The Respondent acknowledges and agrees that the Respondent is entering this Consent Order knowingly, freely, voluntarily, and after having had the opportunity to seek advice of counsel.
20. The Parties acknowledge and agree that this Consent Order will serve as the final resolution of this matter, serve as the Final Order in this matter, be a part of the Respondent's record that is maintained by the Board, and that the Board's records and publications will reflect the terms of the Consent Order.

**BASED ON THESE STIPULATIONS AND AGREEMENTS, IT IS THIS 26  
DAY OF June, 2023, BY THE MARYLAND BOARD OF INDIVIDUAL  
TAX PREPARERS HEREBY:**

- I. **ORDERED**, that the Respondent violated Bus. Occ. & Prof. § 21-309(a)(2), 21-311(a)(5) and (6), and COMAR 09.38.01.05A(1) and E, 09.38.02.02A and B, and 09.38.02.04B; and it is further

- II. **ORDERED**, that the Respondent shall pay a civil monetary penalty in the amount of Two Hundred Fifty Dollars (\$250.00) in accordance with paragraph 14, above; and it is further
- III. **ORDERED**, that the Respondent's registration is, and shall remain, suspended until such time as acceptable proof of completion of the required CE's is provided to the Board; and it is further
- IV. **ORDERED**, that if the Respondent fails to comply with the terms of this Consent Order, the Respondent's registration will immediately and automatically be (or remain) suspended without a hearing on the suspension, and that the suspension will continue until the Board determines that the Respondent has evidenced compliance with the Consent Order's terms; and it is further
- V. **ORDERED**, that unless otherwise specified in this Consent Order, each provision herein shall remain in effect and enforceable as herein agreed unless the Board in writing stays, modifies, terminates, or suspends it; and it is further
- VI. **ORDERED**, that no term, provision or condition of this Consent Order shall be waived or modified unless done so in writing; and it is further
- VII. **ORDERED**, that this document shall constitute a Final Order of the Board, and the Board may consider this Settlement Agreement and Consent Order and the facts set forth herein in connection with, and in deciding, any subsequent action or proceeding before the Board, and that this Settlement Agreement and Consent Order may, if relevant, be admitted into evidence in any matter before the Board, its designee, and/or any court; and it is further
- VIII. **ORDERED**, that the Board's records and publications shall reflect that the Respondent and the Board resolved this matter through this Settlement Agreement and Consent Order.

## Signature on File

By: STEVEN P. WIONS, Chair  
Maryland Board of Individual Tax Preparers

AGREED:

**Signature on File**

MARLOZA VENTURA  
Respondent

6/26/2023  
DATE