

MARYLAND BOARD OF INDIVIDUAL *
TAX PREPARERS

v.

CLARA TINGLE,

Respondent

BEFORE THE MARYLAND BOARD
OF INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-17-0104

* * * * *

CONSENT ORDER

The Maryland Board of Individual Tax Preparers (the "Board") opened a complaint in this matter against Clara Tingle (the "Respondent"), a registered 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 February 15, 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 Respondent was registered by the Board as an individual tax preparer and/or the Board had jurisdiction over the subject matter.
2. The Respondent became registered in Maryland as an individual tax preparer on or about January 8, 2012 (Registration No. 1989). The registration was due to expire on January 8, 2018, however, the Board retained jurisdiction for disciplinary purposes pursuant to Md. Ann. Code, Business Occupations and Professions Article ("BOP"), § 21-314 as a result of the investigation and pending charges in this matter.
3. Except as provided in COMAR § 09.38.01.02(D), the Respondent was required to pass the Maryland Individual Tax Preparers Examination given by the Board by December 31, 2015 in order to remain qualified to hold a registration. The Respondent did not pass the examination until March 5, 2018.
4. Due to her failure to pass the required examination or obtain a waiver of the examination requirement from the Board, the Respondent was not qualified to hold a registration from January 1, 2016 to March 5, 2018. The Respondent contends that she was eligible for a waiver of the requirement to pass the Maryland Individual Tax Preparers Examination under COMAR § 09.38.01.02(D). The Board did not determine that the Respondent was eligible for a waiver of the examination requirement and no such waiver was granted.

5. From approximately January 25, 2016 through April 18, 2017, the Respondent filed Maryland individual tax returns (Form 502) as a professional tax preparer on behalf of individual taxpayers.

6. Based on the aforementioned facts, the Board issued a Notice of Charges for violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), COMAR 09.38.01.02(B), and COMAR 09.38.01.05(A)(1) which provide as follows:

Section 21-302. Qualifications.

- (a) In general. - To qualify for a registration, the applicant shall be an individual who meets the requirements of this section.
- (e) Examination. - Except as otherwise provided in this subtitle, the applicant shall pass an examination given by the Board under this subtitle.

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

COMAR 09.38.01.02 The Examination.

- B. After December 31, 2015, an individual shall pass the Examination given by the Board in order to qualify for a registration unless the individual meets the requirements of § D of this regulation.

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.

7. To resolve this matter, the Respondent agrees to pay a total civil penalty in the amount of **\$3600.00** to the Board in accordance with the following schedule:

a) There shall be eighteen (18) consecutive monthly payments in the amount of \$200.00 each, with no penalty for prepayment;

b) The first of said payments shall be due on April 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;

c) The Respondent shall make the first payment in the amount of \$200.00, and meet all legal requirements, prior to the reinstatement of her registration by the Board; and

d) In the event that the Respondent's registration is reinstated by the Board, her failure to comply with the terms and conditions of this Consent Order regarding payment of the civil penalty shall result in the immediate and automatic suspension of her registration until such time as compliance occurs.

8. In addition, the Respondent shall obtain 4 continuing professional education (CPE) credits in the subject matter area of Practitioner Ethics within 30 days of the date of this Consent Order. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements, shall not be credited toward any future renewal period, and shall be obtained prior to the reinstatement of the Respondent's registration by the Board. The Respondent shall furnish documentary evidence of satisfactory completion of the Practitioner Ethics CPE training to the Board immediately upon completion.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 3rd DAY OF April, 2018, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), COMAR 09.38.01.02(B), and COMAR 09.38.01.05(A)(1);

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of **\$3600.00** to the Board in accordance with the provisions of Paragraph 7 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 meet 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 on File

Clara Tingle
Respondent

Date

3/29/18

Signature on File

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

Date

4/3/18