

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

SHERREE WHITE,

Respondent

BEFORE THE MARYLAND BOARD OF

INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-16-0058

* * * * *

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 Sherree White (the "Respondent"), a formerly registered individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about February 16, 2017, the Board issued a Notice of Charges and Order for Hearing alleging that the Respondent engaged in certain violations of the Maryland Individual Tax Preparers Act. 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 17, 2012 (Registration No. 2414). The registration was renewed for the subsequent period and later expired on or about January 17, 2016.
3. 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 February 5, 2016.
4. Due to her failure to pass the required examination, the Respondent was not qualified to hold a registration from January 1, 2016 through February 4, 2016.
5. From approximately January 11, 2016 through approximately February 4, 2016, the Respondent prepared, and/or filed with the Comptroller, at least 10 Maryland individual tax returns (Form 502) as a professional tax preparer on behalf of individual taxpayers in Maryland. During the times of preparation and/or filing of said returns, the Respondent was in violation of the Maryland Individual Tax Preparers Act because she was either not qualified to hold a registration based on her failure to pass the required examination or because she did not hold a valid registration as a result of the expiration of her registration.

6. Based on the aforementioned facts, the Respondent admits that she provided individual tax preparation services in the State during 2016 at times when she was either not qualified to hold a registration or not properly registered and that she was, thereby, in violation of Md. Ann. Code, Business Occupations and Professions Article (“BOP”), §§ 21-301, 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), 21-401, COMAR 09.38.01.02(B) and COMAR 09.38.01.05(A)(1).

7. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of **\$500.00** in accordance with the following payment schedule:

	<u>Payment Due Date</u>	<u>Payment Amount</u>
i)	4/1/17	\$ 125.00
ii)	5/1/17	\$ 125.00
iii)	6/1/17	\$ 125.00
iv)	7/1/17	\$ 125.00
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Total		\$ 500.00

8. The Respondent acknowledges that she is not currently registered with the Board to provide services as an individual tax preparer and agrees that she shall abide by the provisions of the Maryland Individual Tax Preparers Act and applicable regulations in all relevant future activities.

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

10. The Respondent, by entering into this Consent Order, expressly waives the right to any further written notification of administrative charges, an administrative hearing on the charges, 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.

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 27 DAY OF March, 2017, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-301, 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), 21-401, 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 \$500.00 to the Board in accordance with the provisions of Paragraph 7 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 of File

Sherree White
Respondent

3/15/2017

Date

KDR/kmk

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Signature of File

Kay D. Riddle, Vice Chair
**Maryland Board of Individual
Tax Preparers**

3/29/17

Date