

BEFORE THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY

MARYLAND BOARD
OF PUBLIC ACCOUNTANCY

v.

ERIC BARSHOP

Respondent

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No. CPAS-2024-74

CONSENT ORDER AND SETTLEMENT AGREEMENT

Introduction, Procedural Background, and Recitals

WHEREAS, this matter comes before the **MARYLAND BOARD OF PUBLIC ACCOUNTANCY** (sometime hereinafter, the “Board”) as the result of a Complaint initially filed by **ELIZABETH ANN BURNAM** (“Initial Complainant”) against **ERIC BARSHOP**, Board license registration number 01-5738 (“Respondent” or “Mr. Barshop”).

WHEREAS, based on the Complaint, and a subsequent Board investigation, the Board *inter alia* issued a March 24, 2025 Statement of Charges and Order for Hearing against Mr. Barshop (sometimes hereinafter the “Statement of Charges”) and transmitted this matter to the Office of Administrative Hearings for a hearing on the regulatory charges set forth within the Statement of Charges.

WHEREAS, to resolve this matter without a formal hearing, the Board and Respondent (collectively, the “Parties”) have agreed to enter into this Consent Order and Settlement Agreement (“Consent Order”) consistent with the best interests of the citizenry of the State of Maryland and in accordance with the terms herein set forth.

Agreement and Stipulation

NOW THEREFORE, the Parties agree and stipulate as follows:

1. The Board licenses Respondent as a certified public accountant with registration number 01-5738. At all times relevant to the matters set forth in this Consent Order, the Board has had jurisdiction over the subject matter pertinent thereto and over Respondent.

2. The charges against the Respondent arise from tax return preparation services provided by Respondent to Initial Complainant.

3. The Statement of Charges alleges that “in preparing the tax returns for the Complainant, Elizabeth Ann Burnam, from 2010-2023, the Complainant filed a 1099-R Form.”

4. The Statement of Charges alleges that “the form was filed as Ms. Burnam’s former spouse died in 2008 and the form was for pension when he received by Complainant From her former spouse’s military pension.”

5. The Statement of Charges alleges that “a portion of the military pension received by the Complainant is [excludable] from Maryland taxes.”

6. The Statement of Charges alleges that “from 2010 to 2019, the [excludable] portion of the pension was not excluded from the Maryland Tax Return and it was paid to the State of Maryland.”

7. The Statement of Charges alleges that “amended Maryland returns were prepared for 2020 – 2023 at a cost of \$180.00”

8. The Statement of Charges alleges that Respondent has violated, and is subject to:

- Code of Maryland Regulations (“COMAR”) 09.[2]4.01.06 [pertaining to “Code of Professional Conduct”].

9. *To resolve the regulatory charges,*

a. Respondent consents to the entry of the ordered items herein contained and admits that the Board could present at a hearing with respect to this matter evidence consistent with the allegations set forth in the Statement of Charges. Such admission shall not constitute an admission to any particular factual allegation as set forth in the Statement of Charges and/or as delineated in Paragraphs 3 – 8 of this “Consent Order and Settlement Agreement.”

b. Respondent agrees to pay to the Board a monetary payment in the amount of ONE THOUSAND UNITED STATES DOLLARS (\$1,000.00) payable by certified check, cashier’s check, or personal check no later than August 31, 2025. Respondent shall deliver the payment to Jonathan P. Phillips, Assistant Attorney General, Office of the Attorney General, Maryland Department of Labor, 100 South Charles Street, Suite 9200, Baltimore, Maryland 21201, whereupon the Office of the Attorney General shall forward said payment to the Board.

c. Respondent agrees to cooperate fully with all future requests for documentation, information, and records requested by the Board to determine compliance with the terms of this Consent Order.

d. Respondent agrees to cooperate fully with the Board in the above-captioned matter and in matters pertaining to the underlying transaction which form the subject of this matter, including but not limited to testifying as a witness on behalf of the Board at any hearings or proceedings scheduled in connection therewith.

10. Should Respondent fail to make the payment delineated herein according to the terms delineated herein, Respondent understands and agrees that any Board-issued accountancy licenses held by Respondent shall be automatically suspended and shall remain suspended until the Board has been paid in full.

11. The Parties acknowledge that – if applicable – the Board possesses the authority to withdraw this matter from the Office of Administrative Hearings docket for settlement purposes pursuant to COMAR 09.01.03.07 and that the Board maintains the authority to reinstate this matter with the Office of Administrative Hearings or before the Board as may be applicable.

12. The Parties agree that this Consent Order may be signed in counterparts and that electronic signatures shall have the same force and effect as handwritten signatures.

[No Further Text This Page. Order Follows.]

ORDER

BASED ON THESE STIPULATIONS AND AGREEMENTS, IT IS THIS 12 DAY OF August, 2025 BY THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that Respondent Eric Barshop shall pay to the Board a monetary payment in the amount of ONE THOUSAND UNITED STATES DOLLARS (\$1,000.00) payable by certified check, cashier's check, or personal check no later than August 31, 2025. Respondent Eric Barshop shall deliver the payment to Jonathan P. Phillips, Assistant Attorney General, Office of the Attorney General, Maryland Department of Labor, 100 South Charles Street, Suite 9200, Baltimore, Maryland 21201, whereupon the Office of the Attorney General shall forward said payment to the Board; and it is further

ORDERED that should Respondent Eric Barshop fail to make the payment delineated herein according to the terms delineated herein any Board-issued accountancy licenses held by Respondent Eric Barshop shall be automatically suspended and shall remain suspended until the Board has been paid in full.

**MARYLAND BOARD
OF PUBLIC ACCOUNTANCY**

**SIGNATURE ON ORIGINAL
DOCUMENT**

B: _____
Christopher E. Dorsey
Executive Director

AGREED:

Eric Barshop
Respondent

7.28.2025

Date