

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

COMPLAINT No.: MITP-2024-32

V.

GOLDIE JAMES

Reg. No. 01-3796

Respondent

* * * * *

SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers the ("Board") as a result of a complaint filed by the Board against Goldie James (the "Respondent") in case number MITP-2024-32 for violations of the Maryland Individual Tax Preparers Act (the "Act", Md. Code Ann., Business Occupations and Professions Article ("Bus. Occ. & Prof."), §21-101 *et seq.*). To resolve this matter without a formal hearing, the Board, and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") to provide for the imposition of disciplinary measures that are fair and equitable in these circumstances and that are consistent with the best interests of Maryland's citizens.

THE PARTIES AGREE AND STIPULATE THAT:

1. The Respondent is registered in Maryland as an Individual Tax Preparer (registration number 01-3796). At all times relevant hereto, the Board had jurisdiction over the Respondent and the relevant subject matter.
2. On or about February 15, 2023, the Respondent completed and submitted a renewal application to the Board in which the Respondent certified under the penalties of perjury that she satisfied the sixteen (16) hour continuing education ("CE") requirement pertaining to the renewal term. The application form advised that, if audited, proof of courses completed would be required.
3. After submission of her application, the Respondent was randomly selected for audit to determine compliance with the CE requirement. On or about February 15, 2023, the Board sent an official email communication to the Respondent advising of the audit and requiring her to submit a list of all classes or courses taken in connection with the CE requirement, along with copies of completion certificates, by March 17, 2023. The Respondent failed to respond to the Board's request.
4. On or about August 25, 2023, the Board sent a "Notice of Complaint" to the Respondent notifying her of the complaint filed in this matter and requesting that she provide a written response regarding the CE audit issues to the Board by September 25, 2023. The Respondent failed to provide a response to the Board.

5. The Respondent failed to provide any evidence of CE completion during the subject renewal period.

6. The Respondent did not meet the CE requirements at the time of submission of her renewal application notwithstanding her misrepresentation to the contrary.

7. The Board renewed the Respondent's license based, in part, on the Respondent's misrepresentation that she had completed the CE requirements for the subject renewal period at the time of her application.

8. The Act provides, in pertinent part:

BOP §21-309 Continuing education.

(a) . . .

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

BOP §21-311 Denial, suspension, revocation of registration; reprimands; penalties.

(a) 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:

(1) fraudulently or deceptively obtains or attempts to obtain a registration for the applicant or registered individual or for another; . . .

(5) violates any regulation adopted under this title; or

(6) violates any provision of this title.

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.

9. The Respondent acknowledges and admits that she has violated and is subject to Bus. Occ. & Prof. §§21-309, 21-311(a)(1), 21-311(a)(5), 21-311(a)(6), and COMAR 09.38.02.02. Accordingly, the Respondent agrees to the entry of this Consent Order by the Board finding her in violation and imposing sanctions.

10. Pursuant to BOP §§ 21-311, the Board has the authority to reprimand, suspend or revoke a license based on specified violations of the Act and its corresponding regulations. Further, pursuant to BOP §§ 21-311 and 21-405(a), the Board has the authority to impose a civil penalty of up to \$5,000 for each violation of the Act and its corresponding regulations. Based on her violations in this case, the Respondent agrees that she shall pay a civil penalty to the Board in the

amount of **\$250.00** which shall be due and payable immediately upon her execution of this Consent Order. If the Respondent fails to pay the civil penalty amount in full when due, her Maryland Individual Tax Preparer registration shall be immediately and automatically suspended until such time as the required payment is made.

11. By entering into this Consent Order, the Respondent, in relation to these matters, expressly waives the right to any further written notification of administrative charges, 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 these matters, and to any rights to appeal from this Consent Order to any court of competent jurisdiction.

12. The Parties agree that a future waiver of any of the rights or duties provided herein must be in writing. Any such waiver constitutes a one-time waiver on a case-by-case basis and not a waiver of this entire Consent Order or the subject provision(s) unless otherwise explicitly stated in writing.

13. The Parties intend that this Consent Order represents the final expression of the Parties' intent and agreement between the Parties relating to the subject matter of this Consent Order. The Parties further intend that this Consent Order contains all the terms the Parties agreed to on the subject matter of this Consent Order and intend for this Consent Order to replace all of the Parties' previous discussions, understandings, and agreements relating to the subject matter.

14. The Parties agree that this Consent Order shall be construed in accordance with laws of Maryland.

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

16. The Respondent agrees that she is knowingly, freely, voluntarily, and intelligently entering this Consent Order after having had the opportunity to consult with a licensed attorney of her choosing and at her expense.

17. The Respondent and the Board understand that this Consent Order will serve as the Final Order in complaint number MITP-2024-32 and will be a part of the Respondent's licensing record maintained by the Board, and the Board's records and publications will reflect the Consent Order's terms.

BASED ON THE AGREEMENTS AND STIPULATIONS SET FORTH HEREIN, IT IS, THIS 16 DAY OF June, 2025, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that, in case number MITP-2024-32, the Respondent, Goldie James, a registered Maryland individual tax preparer, registration number 01-3796, has violated and is subject to Bus. Occ. & Prof. §§21-309, 21-311(a)(1), 21-311(a)(5), 21-311(a)(6), and COMAR 09.38.02.02; and it is further

ORDERED that the Respondent shall pay a civil penalty to the Board in the amount of \$250.00 in accordance with paragraph 10 of this Consent Order; and it is further

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

ORDERED that this document shall constitute a Final Order of the Board, and the Board may consider this 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 Consent Order may, if relevant, be admitted into evidence in any matter before the Board, its designee, and/or any court for purposes of enforcing this Settlement Agreement and Consent Order or other action by the Commission; and it is further

ORDERED that the Board's records and publications shall reflect the discipline against the Respondent in case number MITP-2024-32.

MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

SIGNATURE ON ORIGINAL
DOCUMENT

Nayo Carter-Gray, Chair

AGREED:

6/6/2025
Date

SIGNATURE ON ORIGINAL
DOCUMENT

Goldie James, Respondent