

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

BOARD OF INDIVIDUAL TAX
PREPARERS

v.

RICHARD A. OPANUGA,
Respondent

Agency Case No.: MITP-19-0014

* * * * *

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 Richard A. Opanuga's ("Respondent") license renewal application filed with the Board on June 3, 2018, to determine if the Respondent met the Board's license 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 the filing of formal 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 was issued registration number 01-819, and the subject matter of this Complaint.
2. The Respondent's current license last expired on November 30, 2019.
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 June 3, 2018, the Respondent filed a license renewal application with the Board for the period June 3, 2018, through November 30, 2019, by means of the Board's online licensing system.
6. The Board's license 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 license 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. The Board sent the Respondent multiple written communications between June 3, 2018 and October 23, 2018, by certified mail, requesting submission of proof of CE completion, however, the Respondent failed to respond to any of the communications.
10. The Respondent agrees and acknowledges that the Respondent violated the Board's CE requirements by certifying completion without having completed the required CEs.
11. 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.

- 12. Pursuant to BOP § 2-311(b)(1), "[i]nstead of or in addition to reprimanding a licensee or suspending or revoking a license under this subsection, the Board may impose a penalty not exceeding \$ 5,000 for each violation."
- 13. Based on the aforementioned violations, the Respondent agrees to pay a civil monetary penalty in the amount of Five Hundred Dollars (\$500.00) upon execution of this Consent Order.

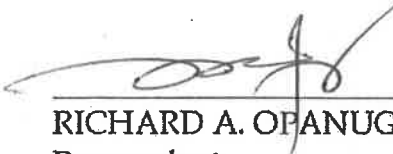
14. The Respondent shall meet all legal requirements for registration prior to becoming registered with the Board, including compliance with the payment of the civil penalty as described in paragraph 13.
15. The Respondent acknowledges and agrees that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.
16. By entering this Consent Order the Respondent, in relation to this matter, expressly waives the right to the filing of formal 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 this matter, and to any rights to appeal from this Consent Order to any court of competent jurisdiction.
17. The Respondent acknowledges and agrees that the Respondent is entering this Consent Order freely, voluntarily, and after having had the opportunity to seek advice of counsel.
18. The Parties acknowledge and agree that this Consent Order will serve as the final resolution of Complaint No. MITP-19-0014, 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 _____ DAY OF _____, 2020, BY THE STATE 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 Five Hundred Dollars (\$500.00) in accordance with paragraph 13, above; and it is further
- III. **ORDERED**, that the Respondent shall meet all legal requirements for registration prior to becoming registered with the Board, including compliance with the payment of the civil penalty as described in paragraph 13; and it is further
- IV. **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

- V. **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
- VI. **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
- VII. **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.

AGREED:



RICHARD A. OPANUGA
Respondent

7/28/2020
Date



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

7/28/2020
Date



POSTAL MONEY ORDER

Serial Number

26674854930

Exp. Month/Day

2020-07-30

Post Office

207740

U.S. Dollars and Cents

\$500.00

Amount Five Hundred Dollars and 00/100

Class 18

Pay to

Address

Memo



From RICHARD SPANICK
Address 13801 Dawn Whitestone NY
Powers Maryland 20721

⑆00000800⑆

26674854930⑈

SEE REVERSE WARNING - NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

Richard O. Paragon
13801 Downs Whistle
Bowie, MD 20721

RECEIVED

AUG 11 2020

OFFICE OF THE
ATTORNEY GENERAL

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