

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

TITA ATANG,

Respondent

CASE NO.: MITP-19-0065

* * * * *

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 Tita Atang (the "Respondent"), an unregistered professional individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate based on alleged violations of the Maryland Individual Tax Preparers Act. Prior to the issuance of formal administrative charges, the parties agreed to enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. That the Respondent is not currently and has never been registered with the Board to provide services as an individual tax preparer in Maryland. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.
2. That in or around May 10, 2019, a complaint was filed with the Board by a Maryland taxpayer regarding his 2017 tax return prepared by the Respondent.
3. That upon receipt of the complaint and a subsequent Board investigation, it was determined that the Respondent provided individual tax preparation services to Maryland taxpayers during 2016, 2017, 2018 and 2019 while not registered with the Board.
4. That based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-301 and 21-401 which provide:

§ 21-301. Registration required.

An individual shall be registered by the Board before the individual may provide individual tax preparation services in the State.

§ 21-401. Practice without registration prohibited.

(a) In general. -- Except as otherwise provided in this title, an individual may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board.

5. That as a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of Five Thousand Dollars (\$5,000.00) immediately upon execution of this Consent Order.

6. That the Respondent agrees that he shall not provide, offer to provide, or attempt to provide individual tax preparation services in Maryland until such time as he is properly registered with the Board.

7. That the Respondent shall obtain four (4) continuing professional education (CPE) credits in the subject matter area of ethics as described in Code of Maryland Regulations (COMAR) 09.38.02.03 prior to becoming registered with the Board. The CPE credits obtained in accordance with this paragraph shall not be credited toward any registration or future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training prior to becoming registered with the Board.

8. That the Respondent shall meet all legal requirements for registration prior to becoming registered with the Board, including payment of the civil penalty as described in paragraph 5 and CPEs described in paragraph 7.

9. That the Respondent shall abide by the provisions of the Maryland Individual Tax Preparers Act and applicable regulations in all relevant future activities.

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

11. That the Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing, and any and all further proceedings before the Board to which he may otherwise be entitled in this matter, and any rights to appeal from this Order.

12. That 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 18 DAY OF November, 20 , BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED, that the Respondent has violated BOP, §§ 21-301 and 21-401; and it is further

ORDERED, that the Respondent shall pay a civil penalty in the amount of Five Thousand Dollars (\$5,000.00) to the Board in accordance with the provisions of Paragraph 5 of this Consent Order; and it is further

ORDERED, that the Respondent shall obtain 4 CPE credits in accordance with Paragraph 7 of this Consent Order prior to becoming registered with the Board; 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 on File

Tita Atang
Respondent

11.11.2019

Date

Signature on File

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

11/18/19

Date