

STATE OF MARYLAND
BOARD OF INDIVIDUAL TAX PREPARERS
Business Meeting Minutes
May 9, 2016

TIME: 1:00 PM

PLACE: 500 N. Calvert Street
3rd Floor Conference Room
Baltimore, MD 21202

PRESENT: Fredric "Rob" Bader, Chair
Kay Riddle, Vice Chair
Jane Bourassa
Patricia Snell
Michael Canet
Marianela Del-Pino- Rivera

ABSENT: Theodore "Teddy" Prioleau

DLLR STAFF
PRESENT: Dennis Gring, Executive Director
Matthew Lawrence, Board Counsel and AAG
Alicia Coar, Board Secretary

OTHERS
PRESENT: Tom Brady, MSATP
Marc Ellison, ITP
Mary Beth Halpern, MACPA
Alverta Steinwdel, MSATP
Steve Wions, ITP

Chairman Bader called the meeting to order at 1:04 PM.

Upon a motion **(I)** by Mr. Canet, and seconded by Ms. Riddle, the minutes of the March 29, 2016 meeting were approved with corrections unanimously.

Report of the Chair

No Report

Executive Director's Report

Mr. Gring noted that the Board consider discussion of legislation for the Department to consider to propose in 2017 Maryland General Assembly. The Office of the Secretary will be expecting recommendations for legislation by July.

Mr. Gring also advised the Board that the power point presentation is being revised for use with outreach to interested stakeholders.

Old Business

Outreach Campaign in Preparation for 2017 Tax Year

Mr. Gring has spoken to representatives from the California and Oregon Tax Preparer Boards concerning how they interpret their laws regarding activities that require a person to be licensed or registered. Mr. Gring distributed copies of advisories and guidance that these Boards provide. Staff and legal counsel is prepared to draft a regulatory concept paper for the approval of Secretary Schulz and regulatory language specifying those activities that require an individual to be registered and those activities that do not.

Upon a motion **(II)** by Mr. Canet, and seconded by Ms. Snell, the Board authorized staff and legal counsel to proceed with preparation of the regulatory concept paper and the drafting of regulatory language to define the work duties that require an individual to be registered of a tax preparer.

New Business

PSI Webinar – Maryland Tax Preparers Examination

Mr. Gring spoke about the PSI webinar concerning the development of the 2016-2017 edition of the Maryland Tax Preparers Examination that he, Mr. Bader and Ms. Bourassa participated in with PSI on April 27 and 28. Ms. Bourassa talked about the webinar and what some of the changes will be on the 2017 Maryland examination. The group noticed that some questions had a high number of incorrect answers. Mr. Canet asked if there was a survey to give candidates to see what they think of the exam. Mr. Gring explained there is no such survey at present, but that the Board can develop something in the future.

Comptroller's Office Complaints

With respect to the ongoing issue of communication between the Comptroller's Office and the Board concerning individuals the Comptroller's Office has identified as potentially violating the Board's statute, Mr. Canet inquired as to the nature and type of information the Comptroller's Office can provide to the Board. Because Federal law currently restricts the Comptroller's Office from sharing information that would assist the Board's own investigation, Mr. Gring advised that Susan Cherry, Chief of Litigation within the Attorney General's Office of the Department, is working with counsel for the Comptroller's Office to determine if a memorandum of understanding can be developed that will permit this information to be provided to the Board.

Correspondence

Golden State Tax Training

Ms. Coar presented a letter from Golden State Tax Institute requesting approval as a continuing education provider. Mr. Canet wanted to know if the Institute is approved by the IRS. Ms. Coar replied "yes" that they are approved by the IRS but they would like to be listed on the web site similar to the listing of the Maryland Society of Accounting and Tax Prepares continuing education programs on the Board's website.

Mr. Bader expressed his desire to establish a standing continuing education committee. The Exam Committee will make recommendations to the National Association of State Board of Accountancy (NASBA) for review and approval of continuing education courses. Ms. Snell and Ms. Del-Pino Rivera expressed their desire to participate on this committee.

Executive Session

Upon a motion **(IV)** made by Mr. Canet, and seconded by Ms. Riddle, the Board voted to go into Executive Session in order to consult with counsel, which is permitted to be closed pursuant to State Government Title Section 10-508 (a), (7). The Board went into Executive Session at 2:10 PM. Upon a motion **(V)** by Ms. Riddle, and seconded by Mr. Canet, the Board unanimously voted to return to public session at 3:00 PM.

In **CC-A0516**, upon a motion **(VI)** by Mr. Canet, and seconded by Ms. Snell, the Board denied a license to an applicant licensee who is provided tax preparation services without being registered.

Ms. Riddle presented the Complaint Committee report. The Board received 11 complaints from general public, Five complaints were closed and 5 complaints were referred to Pre-Charge Review. Upon a motion **(VII)** by Ms. Snell, and seconded by Ms. Bourassa, the Board unanimously accepted the Complaint Committee Report.

Next Meeting Date

The next meeting of the Board will be held on Monday, June 13, 2016 at 1:00 PM.

Adjournment

There being no further business, a motion **(VIII)** was made by Mr. Canet, seconded by Ms. Del-Pina Rivera and unanimously carried to adjourn the meeting at 3: 20 PM.

With corrections
 Without corrections

Signer on file
Fredric Bader, Chair

June 13, 2016
Date