

MARYLAND BOARD OF INDIVIDUAL * BEFORE THE MARYLAND BOARD
TAX PREPARERS

v.

* OF INDIVIDUAL TAX PREPARERS

DARRELL HUDSON,

Respondent

*
CASE NO.: MITP-17-0089
*

* * * * *

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 Darrell Hudson (the "Respondent"). Upon review of the complaint and a subsequent investigation, the Board determined that administrative action against the Respondent was appropriate and, on or about September 5, 2017, issued a Notice of Charges and Order for Hearing alleging that the Respondent had engaged in certain violations of the Maryland Individual Tax Preparers Act. The parties enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. On or about November 20, 2011, the Respondent became registered with the Board to provide services as an individual tax preparer in Maryland (Registration No. 684). The registration was subsequently renewed and is currently due to expire on or about November 20, 2017. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.

2. In or around May of 2017, the Board received information from the Comptroller alleging that, as a professional tax preparer, the Respondent had filed Maryland individual tax returns on behalf of taxpayers during 2016 and 2017. The Board's records reflected that the Respondent had not passed the Board's required examination and had not been granted a waiver.

3. On or about May 26, 2017, the Board sent a Notice of Complaint to the Respondent requiring a written response by June 30, 2017. The Respondent failed to provide a written response in accordance with the Board's directive.

4. On or about October 11, 2017, the Respondent provided documentation to the Board indicating that he had passed the Registered Tax Return Preparer's examination administered through the Internal Revenue Service during 2012.

5. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article (“BOP”), §§ 21-311(a)(5) and COMAR 09.38.01.05(E)(1) as alleged by the Board for failing to respond in writing to a communication from the Board within 30 days of the mailing of the communication to his address of record.

6. As a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of **\$500.00** on or before November 1, 2017. In the event that the Respondent fails to make the required payment in accordance with the terms of this Consent Order, his registration to provide services as an individual tax preparer in Maryland shall be immediately and automatically suspended until such time as compliance occurs.

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

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

9. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing, 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.

10. 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 23 DAY OF October, 2017, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-311(a)(5) and COMAR 09.38.01.05 (E)(1);

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of **\$500.00** to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

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 of File

Darrell Hudson
Respondent

10/11/2017

Date

Signature of File

Kay D. Riddle, Vice Chair
**Maryland Board of Individual
Tax Preparers**

10/23/17

Date

KDR/kmk