

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

JAMES S. HAMILTON.,

Respondent

CASE NO.: MITP 23-0033

* * * * *

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 James S. Hamilton (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 ("Act"), codified at Title 21 of the Business Occupations and Professions Article ("BOP") of the Maryland Annotated Code. 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. The Respondent is not currently and has not been registered with the Board to provide services as an individual tax preparer in Maryland since February 21, 2022. 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 February 2023, a complaint was filed with the Board by the Comptroller alleging that, beginning on or about February 22, 2022, the Respondent filed Maryland individual tax returns as a professional tax preparer on behalf of taxpayers.
3. Upon receipt of the Comptroller's complaint and a subsequent Board investigation, it was determined that the Respondent provided individual tax preparation services to Maryland taxpayers during 2022 and 2023 while not registered with the Board.
4. Based on the aforementioned facts, the Respondent admits to violations of the Act at BOP §§ 21-301 and 21-401 which provide:

BOP § 21-301. Registration required.

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

BOP § 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. As a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of Two Thousand Dollars (\$2,000.00) on or before November 17, 2023.

6. 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. 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 5.

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

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

10. 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.

11. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and with the opportunity to obtain the advice of counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS 24th DAY OF October, 2023, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

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

ORDERED, that the Respondent shall pay a civil penalty in the amount of Two Thousand Dollars (\$2,000.00) to the Board in accordance with the provisions of Paragraph 5 of this Consent Order; and it is further

ORDERED, that the Respondent shall 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 5; 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
ORIGINAL DOCUMENT**

James S. Hamilton
Respondent

10/24/2023
Date

**SIGNATURE ON
ORIGINAL DOCUMENT**

Steven P. Wions, Chair
Maryland Board of Individual Tax Preparers

11/5/2023
Date