

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF INDIVIDUAL *
TAX PREPARERS

* CASE NO.: MITP 2025-30

v.

*

SCOTT BURKE,

*

Respondent

* * * * *

SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers (the "Board") as the result of the Board conducting a random audit of Scott Burke's ("Respondent") license renewal application. The audit sought to determine if the Respondent had 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 against the Respondent. Prior to the issuance of formal administrative charges, the parties agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. The Board has jurisdiction over the Respondent and the subject matter pursuant to Maryland Individual Tax Preparers Act ("Act"), codified at Title 21 of the Business Occupations and Professions Article ("BOP") of the Maryland Annotated Code.
2. The Respondent is registered with the Board as an Individual Tax Preparer in Maryland, registration number 01-1885.
3. On or about February 24, 2024, the Respondent submitted an application to renew his registration with the Board. When submitting the renewal application, the Respondent certified having completed the required sixteen (16) CE hours as of the application date. The Board approved the renewal based upon that certification.
4. The Respondent was randomly selected for an audit to confirm his compliance with the CE requirements. The Board then requested in writing that the Respondent provide documentation for the CE that he had certified completing by March 25, 2024.
5. The Respondent failed to respond to the Board's audit by March 25, 2024, as ordered by the Board.
6. Based on the Respondent's failure to respond to the Board's audit, the Board initiated Complaint No. MITP 2025-30 against the Respondent.

7. On or about September 30, 2024, the Board notified the Respondent that it had initiated the Complaint based on his failure to respond to the CE audit.

8. Upon receiving notification of the Complaint, the Respondent submitted certificates that reflected that he completed certain CE hours from approximately October 7, 2024 through October 30, 2024, all after the date of his renewal application and certification.

9. The Respondent agrees and admits that his conduct was in violation of the following laws of the State of Maryland:

BOP §21-309 Continuing education.

(a). . .

(2) An individual shall complete at least 16 hours of continuing education activities every 2 years.

BOP §21-311 Denial, suspension, revocation of registration; reprimands; penalties.

(a) 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:

(1) fraudulently or deceptively obtains or attempts to obtain a registration for the applicant or registered individual or for another; . . .

(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.

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.

10. As a result of his violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of Five Hundred Dollars (\$500.00), payment due upon execution of this Consent Order.

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

12. 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.

13. 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 1 DAY OF October 2025, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED, that the Respondent has violated the Act at BOP, §§ 21-311(a)(1); 21-311(a)(5); and 21-311(a)(6); and it is further

ORDERED, that the Respondent shall pay a civil penalty in the amount of Five Hundred Dollars (\$500.00) to the Board in accordance with the provisions of Paragraph 10 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 ON ORIGINAL
DOCUMENT

Scott Burke
Respondent

Date

SIGNATURE ON ORIGINAL
DOCUMENT

Nayd Carter-Gray, Chair
Maryland Board of Individual Tax Preparers

October 14, 2025
Date