

MARYLAND BOARD OF INDIVIDUAL *
TAX PREPARERS

v.

KRYSTLE M. ROOF,
Respondent

BEFORE THE MARYLAND BOARD OF
INDIVIDUAL TAX PREPARERS

CASE NO.: MITP-16-0091

* * * * *

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 Krystle M. Roof (the "Respondent"), a registered individual tax preparer. Upon review of the complaint and a subsequent investigation, the Board determined that administrative charges against the Respondent were appropriate. On or about December 7, 2016, the Board issued a Notice of Charges and Order for Hearing (incorporated by reference herein) alleging that the Respondent 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. At all times relevant to the matters set forth in this Consent Order, the Respondent was registered by the Board as an individual tax preparer and/or the Board had jurisdiction over the subject matter.
2. The Respondent became registered in Maryland as an individual tax preparer on or about January 20, 2013 (Registration No. 3774). The registration was renewed for subsequent periods and is currently due to expire on or about January 20, 2019.
3. The Respondent was required to pass the Maryland Individual Tax Preparers Examination given by the Board by December 31, 2015 in order to remain qualified to hold a registration. The Respondent did not pass the examination until February 11, 2016.
4. Due to her failure to pass the required examination, the Respondent was not qualified to hold a registration from January 1, 2016 through February 10, 2016.
5. From January 7, 2016 through February 8, 2016, the Respondent filed approximately 20 Maryland individual tax returns (Form 502) with the Comptroller as a professional tax preparer on behalf of individual taxpayers.
6. Based on the aforementioned facts, the Respondent admits that she provided individual tax preparation services at times when she was not qualified to hold a registration and that she was, thereby, in violation of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§

21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), COMAR 09.38.01.02(B) and COMAR 09.38.01.05(A)(1) as alleged in the Notice of Charges and Order for Hearing.

7. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$1000.00 in accordance with the following payment schedule:

	<u>Payment Due Date</u>	<u>Payment Amount</u>
i)	3/1/17	\$ 250.00
ii)	4/1/17	\$ 250.00
iii)	5/1/17	\$ 250.00
iv)	6/1/17	\$ 250.00
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Total		\$ 1000.00

8. The Respondent further agrees that a **Reprimand** shall be issued against her registration to provide services as an individual tax preparer in Maryland.

9. In addition, the Respondent agrees to take **2 hours of Continuing Professional Education ("CPE") credits in Ethics** within thirty days of the date of this Consent Order which shall be in addition to, and shall not be credited toward, the normal CPE requirements. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training to the Board within thirty days of the completion date.

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

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 on the charges, any and all further proceedings before the Board to which she 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 seek advice of counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS 22 DAY OF February.

2017, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-302(a), 21-302(e), 21-311(a)(5), 21-311(a)(6), COMAR 09.38.01.02(B) and COMAR 09.38.01.05(A)(1) ;

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of \$1000.00 to the Board in accordance with the provisions of Paragraph 7 of this Consent Order;

AND IT IS FURTHER ORDERED that a **Reprimand** is issued against the Respondent's registration to provide services as an individual tax preparer in the State (Registration No. 3774);

AND IT IS FURTHER ORDERED that the Respondent shall take **2 hours of CPE credits in Ethics** within thirty days of the date of this Consent Order which shall be in addition to, and shall not be credited toward, the normal CPE requirements;

AND IT IS FURTHER ORDERED that, if the Respondent fails to comply with the terms of this Consent Order in any manner, including the failure to make a required payment or complete the required CPE training, the Respondent's registration shall be immediately and automatically suspended until such time as compliance occurs;

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

Krystle M. Roof
Respondent

Feb 22, 2017
Date

FRB/kmk

Signature on File

Fredric "Robert" Bader, Chairperson
Maryland Board of Individual
Tax Preparers

March 3, 2017
Date

DR
vice chair.