

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

MARQUISE A. SIMON,
Respondent

* BEFORE THE MARYLAND BOARD
* OF INDIVIDUAL TAX PREPARERS

*
CASE NO.: MITP-16-0021
*

* * * * *

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 against Marquise A. Simon (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 September 22, 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 Board had jurisdiction over the subject matter.
2. The Respondent obtained a registration from the Board on or about January 18, 2012 (Registration No. 2425). Prior to that date, the Respondent was not registered to provide individual tax preparation services in Maryland. The registration was subsequently renewed and then expired on January 18, 2016. The Respondent did not renew her registration again until March 13, 2016.
3. The Respondent was not registered by the Board from January 19, 2016 through March 12, 2016.
4. On or about February 8, 2016, a complaint was filed with the Board by the Maryland Office of the Comptroller ("Comptroller") alleging that, as a professional tax preparer, the Respondent began filing Maryland individual tax returns for 2015 on behalf of taxpayers on or about January 20, 2016.
5. 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 2016 while not registered with the Board. From approximately January 20, 2016 through February 2, 2016, the Respondent filed approximately 25 Maryland individual tax returns (Form 502) for the 2015 tax year. In addition, on or about January 28, 2016, the Respondent filed a Maryland individual tax return for the 2013 tax year.

6. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-301, 21-311(a)(5), 21-311(a)(6), 21-401 and Code of Maryland Regulations (COMAR) 09.38.01.05 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 **\$500.00** within 7 days of the date of this Consent Order. In addition, the Respondent agrees to accept a **90 day suspension** of her registration to provide services as an individual tax preparer in Maryland. The period of suspension shall commence on the date of this Consent Order and end on the 90th day thereafter.

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, 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.

10. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and with the advice of counsel.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 18 DAY OF November, 2016, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-301, 21-311(a)(5), 21-311(a)(6), 21-401 and COMAR 09.38.01.05;

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of **\$500.00** to the Board within 7 days of the date of this Order;

AND IT IS FURTHER ORDERED that, if the Respondent fails to make the required payment in accordance with the terms of this Consent Order, the Respondent's registration shall be immediately and automatically suspended until such time as the required payment is made;

AND IT IS FURTHER ORDERED that the Respondent's registration to provide services as an individual tax preparer shall be **suspended for a period of 90 days** from the date of this 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 File

Marquise A. Simon
Respondent

Date

10/30/16


Signature on File

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

Date

11/18/16

FRB/kmk