

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

v.

SANDRA VASQUEZ,
Respondent

* BEFORE THE MARYLAND BOARD OF
* INDIVIDUAL TAX PREPARERS

*
* CASE NO.: MITP-17-0049
*

* * * * *

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 Sandra Vasquez (the "Respondent"), a.k.a. Sandra Caballero, 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. On or about August 9, 2019, the Board issued a Notice of Charges and Order for Hearing alleging violations of the Maryland Individual Tax Preparers Act. Prior to the scheduled administrative hearing, 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. On or about April 5, 2012, the Respondent obtained a registration from the Board to provide services as an individual tax preparer from approximately April 5, 2012 through April 5, 2014 (Registration No. 3321). The Respondent's registration was subsequently renewed but later expired on April 5, 2016. The Respondent is not currently registered with the Board. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter.

2. As a registration holder at the time, 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 required examination until March 3, 2017. Therefore, the Respondent was not qualified to hold a registration from January 1, 2016 to March 3, 2017 due to her failure to pass the required examination.

3. On or about February 10, 2017, a complaint was filed with the Board by the Comptroller alleging that the Respondent had filed Maryland individual tax returns on behalf of taxpayers as a professional tax preparer during 2016 and 2017.

4. 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 qualified to hold a registration for failure to pass the required examination. Further, it was determined that the Respondent had provided individual tax preparation services to Maryland taxpayers during 2016 and 2017 while not registered with the Board to provide those

services.

5. Based on the aforementioned facts, the Respondent admits to violations of Md. Ann. Code, Business Occupations and Professions Article ("BOP"), §§ 21-301, 21-302, 21-311(A)(5), 21-311(A)(6) and 21-401, and COMAR 09.38.01.02(B) and 09.38.01.05(A)(1) which provide as follows:

§ 21-301. Registration required.

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

§ 21-302. Qualifications.

(a) In general. -- To qualify for a registration, the applicant shall be an individual who meets the requirements of this section.

(e) Examination. -- Except as otherwise provided in this subtitle, the applicant shall pass an examination given by the Board under this subtitle.

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

(A) In general. - 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:

(5) violates any regulation adopted under this title; or

(6) violates any provision of this title.

§ 21-401. Practice without registration prohibited.

Except as otherwise provided in this title, a person may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board.

COMAR 09.38.01.02 The Examination.

B. After December 31, 2015, an individual shall pass the Examination given by the Board in order to qualify for a registration unless the individual meets the requirements of § D of this regulation.

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.

6. As a result of her violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$5000.00 in accordance with the following schedule:

a) The Respondent shall make an initial payment in the amount of \$291.00 within seven days of the date of this Consent Order; and

b) There shall be seventeen additional consecutive monthly payments in the amount of \$277.00 each. The first of said payments shall become due on November 1, 2019 with the remaining sixteen payments being due on the first day of each month thereafter, respectively, until such time as the total civil penalty amount is paid in full.

7. The Respondent agrees that she shall not provide, offer, or attempt to provide individual tax preparation services in Maryland until such time as she is properly registered with the Board.

8. The Respondent shall be required to pay the first two payment amounts, \$291.00 and \$277.00, respectively, in accordance with Paragraph 6 of this Consent Order prior to becoming registered with the Board. In the event that the Respondent obtains a registration issued by the Board, her failure to make any of the required payments in accordance with the terms of this Consent Order shall result in the immediate and automatic suspension of her registration until such time as the required payment is made.

9. The Respondent shall obtain 4 additional continuing professional education (CPE) credits in the subject matter area of Professional Ethics prior to becoming registered with the Board. The CPE credits obtained in accordance with this paragraph shall be above and beyond any normal statutory or regulatory CPE requirements and, in the event that the Respondent obtains a registration with the Board, shall not be credited toward any future renewal period. The Respondent shall furnish documentary evidence of satisfactory completion of the CPE training prior to becoming registered with the Board.

10. The Board's records reflect that the Respondent passed the Board's required examination on or about March 3, 2017. The Respondent shall meet all legal requirements for registration prior to becoming registered with the Board.

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

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

13. 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 she may otherwise be entitled in this matter, and any rights to appeal from this Order.

14. The Respondent is represented by counsel and enters into this Consent Order freely, knowingly and voluntarily.

BASED ON THESE STIPULATIONS, IT IS, THIS 18 DAY OF November, 2019, BY THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS:

ORDERED that the Respondent has violated BOP, §§ 21-301, 21-302, 21-311(A)(5), 21-311 (A)(6) and 21-401, and COMAR 09.38.01.02(B) and 09.38.01.05(A)(1);

AND IT IS FURTHER ORDERED that the Respondent shall pay a civil penalty in the amount of \$5000.00 to the Board in accordance with the provisions of Paragraph 6 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall obtain 4 CPE credits in accordance with Paragraph 9 of this Consent Order prior to becoming registered with the Board;

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

Sandra Vasquez
Respondent

11/5/2019
Date

Signature on File

Chair
Maryland Board of Individual
Tax Preparers

11/18/19
Date