

STATE OF MARYLAND  
**BOARD OF INDIVIDUAL TAX PREPARERS**  
Business Meeting Minutes  
March 27, 2017

**TIME:** 10:00 a.m.

**PLACE:** 500 N. Calvert Street  
3<sup>rd</sup> Floor Conference Room  
Baltimore, MD 21202

**PRESENT:** Kay Riddle, Vice Chair  
Jane Bourassa  
Amy Hennen  
Symon Mayara  
Steve Wions

**ABSENT:** Mike Canet  
Jacqueline Clarke  
Marianela Del-Pino-Rivera

**DLLR STAFF  
PRESENT:** Dennis Gring, Executive Director  
Matthew Lawrence, Board Counsel and AAG  
Alicia Coar, Board Secretary

**OTHERS  
PRESENT:** Marybeth Halpern, MACPA  
Alverta Steinwedel, MSATP  
Cherby Worthington, ITP

Vice-Chairman Kay Riddle called the meeting to order at 10:08 AM.

Upon a motion **(I)** by Ms. Jane Bourassa and seconded by Mr. Wions, the minutes from the February 13, 2017 meeting were approved without corrections unanimously.

**Report of the Chair**

Ms. Riddle read a letter from former chair Mr. Bader thanking the Board members for all the hard work to establish the Board and their continuous work up to the present. Mr. Bader indicated that he has no doubt the Board will continue to help consumers with the problems and to identify the people who are not properly licensed with the Board.

Ms. Riddle introduced and welcomed Ms. Amy Hennen and Mr. Symon Mayara to the Board. At this time, Ms. Riddle also asked Ms. Victoria Wilkins, Commissioner and Mr. John Papavasiliou, Deputy Commissioner to introduce themselves to the new members of the Board.

### **Executive Director's Report**

Mr. Gring reported that Senate Bill 304, the Taxpayer Protection Act, has passed the Maryland Senate and is scheduled for a hearing in the House Judiciary Committee on April 4, 2017. Two provisions of the bill are pertinent to the Board. The first provision permits the Office of the Comptroller to provide information to the Board about individuals who are preparing and filing tax returns. The second provision would require tax preparation businesses that provide, attempt to provide, or offer to provide tax preparation services to employ only individuals who are registered by the Board. Tax businesses could still hire actively licensed CPAs, enrolled agents or attorneys to provide and file tax returns. If passed by the House, these provisions would become effective July 1, 2017.

Mr. Gring advised the Board that even though the current General Assembly is still in session, the process for consideration of legislative proposals for the 2018 General Assembly has already begun. The Department process will require summaries of any proposed legislation sometime in June. Mr. Gring noted that the Board meets twice before June 1, and at those meetings, Board members should be prepared to discuss any new legislative concepts that the Board wishes to recommend for adoption to the Secretary.

Mr. Gring reminded the Board members that financial disclosure reports for 2016 are due to the State Ethics Commission not later than April 30. These reports can be filed online at <http://ethics.maryland.gov/>

Mr. Gring provided current statistics pertaining to the status of current registrants. The Board has 3,673 registrants; with 2,179 (59.3%) having passed the Maryland tax examination; 858 (23.4%) having passed the IRS RTRP exam; and 325 (8.8%) who were qualified by experience. The number of current registrants who have not qualified by Maryland examination, RTRP examination or by experience totals 311 (8.5%).

### **New Business**

There was no new business.

### **Old Business**

There was no old business.

### **Examination Committee Report**

Ms. Bourassa provided an update of the examination results for February 2017. As of the date of the Board meeting, 132 candidates had taken the examination – with 53 passing and 79 failing. Based on the recent testing results, the Board is concerned that candidates appear to be having difficulty with the examination. Ms. Bourassa reported some of the exam committee members will be meeting with PSI to review this year's results and the difficulty of the exam. The committee will be meeting on April 25-27, 2017. Upon a motion (II) by Mr. Wions, and seconded by Ms. Hennen, the Board accepted the Examination Committee report.

**Executive Session**

Upon a motion (III) made by Ms. Hennen and seconded by Mr. Wions, the Board voted to go into Executive Session in order to consult with counsel, which is permitted to be closed pursuant to State Government Title Section 10-508 (a), (7) pertaining to an executive session. The Board went into Executive Session at 12:06 p.m. Upon a motion (IV) by Mr. Wions and seconded by Ms. Henne, the Board unanimously voted to return to public session at 12:58 p.m.

In OR-0317, upon a motion (VIII) by Mr. Wions and seconded by Ms. Hennen, the Board denied a licensee application for an applicant who answered "Yes" on a conduct question.

**Complaint Committee**

Mr. Gring summarized the Board's enforcement actions since July 1, 2016. To date, the Board has imposed \$108,200 in civil penalties, suspended 6 registrations and revoked two registrations. The types of violations that have merited disciplinary action or sanctions include: non registered practice (11); practice without examination (11); one continuing education audit failure; and one failure to respond to a Board's communication.

Upon a motion (VI) by Ms. Hennen, and seconded by Mr. Wions, the Board unanimously accepted the Complaint Committee Report.

**Next Meeting Date**

The next meeting of the Board will be held on Monday, April 24, 2017 at 10:00 a.m. Seven administrative hearings are scheduled for this meeting.

**Adjournment**

There being no further business, a motion (VII) was made by Mr. Wions, seconded by Ms. Hennen and unanimously carried to adjourn the meeting at 1:15 p.m.

\_\_\_\_ With corrections  
✓ Without corrections

**Signature of File**

Kay Riddle, Vice Chair

*April 24, 2017*

Date