

STATE OF MARYLAND
BOARD OF INDIVIDUAL TAX PREPARERS
Business Meeting Minutes
April 24, 2017

TIME: 10:00 a.m.

PLACE: 500 N. Calvert Street
3rd Floor Conference Room
Baltimore, MD 21202

PRESENT: Kay Riddle, Vice Chair
Jane Bourassa
Jacqueline Clarke
Marianela Del-Pino-Rivera
Symon Mayara
Steve Wions

ABSENT: Mike Canet
Amy Hennen

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

**OTHERS
PRESENT:** Tom Brady, MSATP
Alverta Steinwedel, MSATP

Vice-Chair Kay Riddle called the meeting to order at 10:00 AM.

Upon a motion (I) by Ms. Jacqueline Clarke and seconded by Mr. Steve Wions, the minutes from the March 27, 2017 meeting were approved without corrections unanimously.

Report of the Chair

There was no Chair Report.

Executive Director's Report

Mr. Gring reported that the Tax Preparer's Protection Act passed the Maryland General Assembly and is expected to be signed by Governor Hogan. The legislation strengthens the Board's enforcement ability to discipline employers of non-registered tax preparers or other individuals who are authorized to prepare paid tax return services. The legislation also authorizes the Comptroller's Office to provide information pertaining to tax preparers who are filing returns for Maryland taxpayers.

Mr. Gring also reported that 92% of tax preparers registered with the Board, are qualified through the examination (60%), the IRS RTRP examination (23%), or the experience waiver (9%). Roughly eight percent (279) of current registrants have not pass the examination the RTRP, or granted a waiver of the examination requirement from the Board. Mr. Gring observed that the number of registrants has decreased by 15 percent over the previous 18 months.

Upon a motion (II) by Ms. Del-Pinio Rivera, and seconded by Mr. Mayara, the Board accepted the Executive Director report.

New Business

There was no new business.

Old Business

With respect to the proposed regulation clarifying the provision of individual tax preparation services, Mr. Lawrence reported that, in light of additional comments received from the MSATP concerning the most recent draft, the regulation committee would be meeting prior to the next Board meeting. Mr. Lawrence indicated that the regulation committee hopes to have a draft regulation for review by the full Board at the next meeting.

Examination Committee Report

Ms. Bourassa provided an update of the examination results for March 2017. As of the date of the Board meeting, 30 candidates had taken the examination -- with 13 passing and 17 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 (III) by Ms. Del-Pino Rivera, and seconded by Mr. Mayara, the Board accepted the Examination Committee report.

Executive Session

Upon a motion (III) made by Ms. Del-Pino Rivera 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 3:05p.m. Upon a motion (IV) by Mr. Wions and seconded by Ms. Del-Pino Rivera, the Board unanimously voted to return to public session at 3:35 p.m.

Complaint Committee

Mr. Gring summarized the Complaint Committee has closed 7 complaints this past month. The Board has taken 29 administrative actions since July, 2016. Those actions have resulted in two license revocations, five license suspensions and a current total of \$151,350 in civil penalties assessed.

Upon a motion (VI) by Ms. Bourassa 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, May 22, 2017 at 10:00 a.m. Three administrative hearings are scheduled for this meeting.

Adjournment

There being no further business, a motion (VII) was made by Mr. Wions, seconded by Ms. Del-Pino Rivera and unanimously carried to adjourn the meeting at 5:00 p.m.

With corrections

Without corrections

Signature of File

Kay Riddle, Vice Chair

May 22, 2017

Date