

STATE OF MARYLAND
BOARD OF INDIVIDUAL TAX PREPARERS
Business Meeting Minutes
November 14, 2016

TIME: 10:00 a.m.

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

PRESENT: Fredric "Rob" Bader, Chair
Kay Riddle, Vice Chair
Jane Bourassa
Marianela Del-Pino-Rivera
Steve Wions

ABSENT: Michael Canet

DLLR STAFF

PRESENT: Dennis Gring, Executive Director
Matthew Lawrence, Board Counsel and AAG
Alicia Coar, Board Secretary
Ja-Keyia Williams

OTHERS

PRESENT: Tom Brady, MSATP
Mary Beth Halpern, MACPA
Michael Koch, ITP
Thorman Jerry, ITP
Alverta Steinwdel, MSATP

Cherby Worthington, ITP

Chairman Bader called the meeting to order at 10:33 AM.

Upon a motion (I) by Mr. Wions and seconded by Ms. Riddle, the minutes from the October 24, 2016 meeting were approved with corrections unanimously.

Report of the Chair

Mr. Bader introduced Mr. Steve Wions as the newest board member. Mr. Wions is affiliated with Jackson Hewitt. He has been participating in the tax preparation industry for 22 years..

Mr. Bader mentioned to the Board that he has been asked whether a Spanish language version of the Maryland Tax Preparers Examination is offered by PSI. Mr. Gring confirmed that at this stage, there is no Spanish version of the examination being offered. The Board discussed the related issue of whether the Comptroller's Office and IRS have a Spanish translated version of Publication 17 and 2015 Forms and Instructions, items that can be used by individuals while taking the examination. Mr. Gring advised that he will inquire of PSI and report to the Board at December's meeting

Executive Director's Report

No Report

Old Business

The Board discussed regulations that were proposed to COMAR 09.38.01.01 to provide clarification to the statutory language regarding activities that constitute "providing individual tax preparation services". The proposal on clarifying the meaning of "individual tax preparation services" was published in the September 2, 2016 Maryland Register. After review of a number of comments submitted by members of the public, by motion made by Mr. Wions and seconded by Ms. Del-Pina Rivera, the Board voted to withdraw the regulation at this time. The Board established a committee to review this matter and asked both the Maryland Society of Accounting and Tax Professionals and the Maryland Association of Certified Public Accountants to each designate a representative to participate. The committee will review the matter during the first part of 2017 and hopes to provide a recommendation in time for possible implementation in 2018.

Examination Committee Report

Ms. Bourassa reported the examination results for November. As of the date of the Board meeting, 67 candidates had taken the examination, with 29 passing and 38 failing. Based on the recent testing results, the Board is concerned that candidates appear to be having difficulty with the examination. As a starting point, the Board requested to review the questions that are the most frequently answered incorrectly. Mr. Gring indicated that he would raise the issue with PSI and report his findings to the Board.

Informal Hearing

The Board recessed the meeting to proceed with an informal hearing in the matter of Michael Koch. Mr. Koch was an applicant for a waiver from the Maryland tax examination who was previously denied.

Upon a motion **(V)** b Ms. Riddle, seconded by Ms. Bourassa, the Board unanimously agreed to provide Mr. Koch with a waiver from the examination, on the condition that the Board receives and approves documentation justifying the waiver in accordance with the regulations.

The Board resumed the meeting at 12:15 p.m. after which time, upon a motion **(VI)** made by Ms. Riddle, and seconded by Ms. Del-Pino Rivera, the Board voted to go into Executive Session in order to consult with counsel, which is permitted to be closed pursuant to the General Provisions Article, Section 3-305(b)(7). Upon a motion **(VII)** by Ms. Riddle and seconded by Mr. Wions, the Board unanimously voted to return to public session at 12:28 p.m.

Upon a motion **(VIII)** 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, December 19, 2016 at 10:00 a.m. Five administrative hearings are scheduled for this meeting.

Adjournment

There being no further business, a motion (VI) was made by Ms. Del-Pino Rivera, seconded by Ms. Riddle and unanimously carried to adjourn the meeting at 12:40 p.m.

_____ With corrections

✓ Without corrections

Signature on File

Fredric Bader, Chair

Signature on File

Date