

BEFORE THE MARYLAND STATE BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND STATE BOARD OF INDIVIDUAL *
TAX PREPARERS, *

v. *

Case no. MITP-2024-73

Brenda L. Akins-Oldach, *

Respondent. *

* * * * *

FINAL ORDER

I. Procedural Background.

The above-captioned matter was heard before the Maryland State Board of Individual Tax Preparers ("the Board") on May 12, 2025. The allegations against Respondent Brenda L. Akins-Oldach, as set forth in the Board's charge letter dated March 17, 2025, were as follows:

During all relevant periods, you [Ms. Akins-Oldach] were registered with the Board to provide services as an individual tax preparer in Maryland under registration number 1599. On or about December 29, 2023, you filed a registration renewal application with the Board for the period December 31, 2023 through December 28, 2025, via the Board's online registration system.

[...] The Board alleges that when you completed the registration renewal application on December 29, 2023, you certified completion of the required 16 hours of CE as of the application date. Further, on the license renewal application, you certified the accuracy of the information contained therein. The Board approved the renewal based upon these certifications.

Upon receipt of your application, the Board notified you that you were randomly selected for an audit of the claimed CE hours and that you were required to submit supporting documentation of the completed CE to the Board by January 28, 2024. You did not respond to the initial audit notice. On June 20, 2024, the Board initiated a Complaint against you based on your failure to respond to the audit. The Board sent you a Notice of Complaint via certified mail return receipt requested and regular first-class mail and

ordered you to respond by July 22, 2024. You failed to respond to the June 20, 2024 Complaint.

Based on the aforementioned facts, the Board alleges that you have violated and are subject to Md. Code Ann., Bus. Occ. & Prof. ("BOP") §§21-309 and 21-311 as well as Code of Maryland Regulations ("COMAR") 09.38.02.02, 09.38.02.04, and 09.38.01.05 which provide:

BOP §21-309. Continuing Education

(a) Regulations.--.

* * *

(2) An individual shall complete at least 16 hours of continuing education activities every 2 years.

BOP§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 and 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.

COMAR 09.38.02.02 Basic Requirement.

A. A renewal applicant shall complete at least 16 hours of qualifying continuing education for each 2-year registration term.

B. A minimum of 4 hours of the continuing education for each 2-year registration term shall be in Maryland tax-related subjects.

COMAR 09.38.02.04 Controls and Reporting.

B. The Board, at its discretion, may verify the information and documentation supporting a renewal applicant's certification of continuing education credit. Upon request, the renewal applicant shall submit to the Board, or its

designee, copies of the original documentation supporting the certification provided under §A of this regulation.

COMAR 09.38.01.05 Code of Professional Conduct.

E. Communications with the Board.

(1) Failure to Respond.

(a) If an applicant or individual tax preparer receives from the Board a written communication requesting a response, the applicant or individual tax preparer shall respond in writing within 30 days of the date of mailing.

[...]

(c) Failure to respond as required by this subsection may be considered by the Board to be a violation of Business Occupations and Professions Article, § 21-311(a)(5), Annotated Code of Maryland.

In its charge letter, the Board informed Ms. Akins-Oldach of her right to a hearing on the charges, in accordance with the Business Occupations and Professions Article ("BOP") of the *Annotated Code of Maryland*, § 21-312 *et seq.*, the Maryland Administrative Procedure Act as set forth in the State Government Article of the *Annotated Code of Maryland*, Title 10, Subtitle 2, and the Board's hearing rules set forth at COMAR 09.01.02. Ms. Akins-Oldach was also informed that should the charges be proven, pursuant to BOP § 21-311, she would be subject to a possible reprimand, suspension or revocation of her registration, and/or the imposition of a penalty in the amount of up to \$5,000.00 per violation. At the May 12th hearing, Ms. Akins-Oldach failed to appear. Jonathan Phillips, Assistant Attorney General, presented evidence to the Board in support of the allegations.

As a preliminary matter, the Board finds that Ms. Akins-Oldach has been properly notified of the proceedings. The Statement of Charges and Order for Hearing was mailed via certified mail and regular mail to Ms. Akins-Oldach at her address of record with the

Board, 9107 Waynesboro Pike, Emmittsburg, MD 21727, and there was no indication that either mailing was returned as undeliverable. As an active registrant, pursuant to COMAR 09.38.01.05E(2), Ms. Akins-Oldach has an affirmative obligation to notify the Board of any change to her address within 15 days.

II. Findings of Fact.

The Board includes in its factual findings the facts set forth in the procedural background of the matter. In addition, after examining all of the evidence, including both the testimony of the witness and the documentary evidence submitted at the hearing, and having assessed the demeanor and credibility of those offering testimony, the Board makes the following additional findings of fact:

1) Brenda L. Akins-Oldach was first registered with the Board as an individual tax preparer under registration number 1599 on December 28, 2011. Her registration is set to expire on December 28, 2025.

2) Ms. Akins-Oldach's address of record with the Board is 9107 Waynesboro Pike, Emmittsburg, MD 21727.

3) At the time Ms. Akins-Oldach submitted her registration renewal application on December 29, 2023, she had not completed the required hours of CE.

4) Ms. Akins-Oldach has not been previously disciplined by the Board.

III. Evaluation of the Evidence.

The Board believes that all charges in this case are supported. Based on the evidence presented at the hearing, at the time Ms. Akins-Oldach submitted her renewal

application, she had not completed any of the 16 hours of continuing education required for renewal, but nonetheless certified under the penalty of perjury that she had. Further, Ms. Akins-Oldach failed to respond in writing to correspondence from the Board. Accordingly, the sole remaining issue before the Board is what, if any, sanction it must impose against Ms. Akins-Oldach under these circumstances. In addition to the authority granted by BOP §21-311(a) to reprimand a registrant or suspend or revoke a registration, the Board also has the authority under BOP §2-311(b) to impose a penalty not exceeding \$5,000.00 per violation. In evaluating whether or not to impose a civil monetary penalty, BOP §21-311(b) provides that the Board shall consider the following factors: 1) the seriousness of the violation; 2) the harm caused by the violation; 3) the good faith of the violator; 4) any history of previous violations by the violator.

With respect to the seriousness of and harm caused by the violation, Ms. Akins-Oldach claimed she had earned the required 16 hours of continuing education when she had not done so in order to renew her registration. The continuing education requirements exist to ensure that registrants maintain a requisite level of competence to justify the public's reliance on the Maryland Individual Tax Preparer designation. Ms. Akins-Oldach sought the benefit of the continued use of the designation in Maryland despite not meeting the requirements. The Board does not have the staff and resources to audit every renewal application for continuing education compliance and relies on its registrants to understand and follow the continuing education requirements. The Board thus considers this to be a significant violation.

Additionally, Ms. Akins-Oldach failed on multiple occasions to respond to written Board communications notifying her of her CE deficiency. These communications were intended to give Ms. Akins-Oldach an opportunity to explain her actions. The Board must be able to rely on registrants to respond to written communications from the Board.

With respect to good faith on the part of Ms. Akins-Oldach, she has shown none. Her failure to appear at the hearing and offer any evidence in mitigation cannot be ignored. Although the Board has not previously imposed discipline against Ms. Akins-Oldach, in light of the totality of the circumstances, the Board believes a sanction is warranted.

CONCLUSIONS OF LAW

Based on the Findings of Fact, and using the specialized knowledge, training, and experience of its members, the Maryland State Board of Individual Tax Preparers hereby concludes as a matter of law that the Respondent Brenda L. Akins-Oldach, violated Business Occupations and Professions Article, Ann. Code of Maryland, Sections 21-309(a)(2) and 21-311(a)(5) and (6), COMAR 09.38.02.02A and B, COMAR 09.38.02.04B, and COMAR 09.38.01.05E(1)(a).¹

ORDER

In consideration of the Maryland State Board of Individual Tax Preparer's Findings of Fact and Conclusions of Law in this matter, it is this 11 day of August, 2025, **ORDERED:**

- 1) That the registration issued to Brenda L. Akins-Oldach is hereby **SUSPENDED FOR ONE (1) YEAR;**
- 2) That Brenda L. Akins-Oldach pay a civil monetary penalty in the amount of

ONE THOUSAND DOLLARS (\$1,000.00);

3) That Brenda L. Akins-Oldach's registration **REMAIN SUSPENDED UNTIL THE CIVIL MONETARY PENALTY IS PAID AND ALL DELINQUENT CE IS COMPLETED;**

4) That this sanction is effective thirty (30) days from the date of this order unless the Respondent obtains a judicial stay of enforcement pursuant to Md. State Gov. Code Ann., § 10-222; and

5) That the records, files, and documents of the Maryland State Board of Individual Tax Preparers reflect this decision.

**MARYLAND STATE BOARD OF
INDIVIDUAL TAX PREPARERS**

By: **SIGNATURE ON ORIGINAL
DOCUMENT**
Nayo Carter Gray
Chair

Note: A judicial review of this Final Order may be sought in the Circuit Court for the Maryland County in which the Appellant resides or has her principal place of business, or in the Circuit Court for Baltimore City. A petition for judicial review must be filed with the court within 30 days after the mailing of this Order.

¹ There are four statutory violations: one count of §21-309(a)(2) and three counts of §21-311(a)(5).