

BEFORE THE MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS

MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS

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v.

CASE NO. MITP 2025-0037

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ABOSEDE SHITTU

Respondent

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SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Individual Tax Preparers ("Board") as the result of a referral filed by the Public Company Accounting Oversight Board to the MITP concerning Abosedede Shittu ("Respondent"), an unregistered individual. Respondent filed 825 tax returns between March 3, 2022 and September 23, 2024 on behalf of individuals in the State, although Respondent was not registered by the Board, in contravention with the Maryland Individual Tax Preparer's Act ("Act"), Md. Code Ann. Bus. Occ. & Prof. ("BOP"), §21-401(a). As a result of the investigation, the Board initiated a Complaint against Respondent. To resolve that Complaint, the Board and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order"). The Parties agree and stipulate as follows:

1. At all times relevant to the Complaint, the Board had jurisdiction over the Respondent, as Respondent filed 825 Tax Returns in the State of Maryland between March 3, 2022 and September 23, 2024, and the subject matter of this Complaint.

2. The Act, BOP §21-401(a), provides that "Except as otherwise provided in this title, an individual may not provide, attempt to provide, or offer to provide individual tax preparation services in the State unless registered by the Board."

3. The Act, BOP §21-405(a)(1), provides "[t]he Board may impose on a person who violates any provision of this title a penalty not exceeding \$5,000 for each violation."

4. To resolve this matter without a formal hearing, the Respondent hereby admits to a finding that the Respondent violated Bus. Occ. & Prof. §21-401(a) 825 times and consents to the Board entering an Order based on the facts set forth herein requiring that Respondent shall pay to the Board a civil monetary penalty in the amount of Eight Thousand Five Hundred DOLLARS (\$8,500) by certified check, cashier's check, or money order made payable to the "Maryland Board of Individual Tax Preparers" within thirty (30) days of signing this Consent Order. The Respondent contends that her violations were not intentional, but rather resulted from her failure to become properly informed regarding registration requirements.

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

6. By entering this Consent Order, the Respondent waives the right to have the administrative charges reduced to writing, to an administrative hearing before the Board or its designee on any charges, to the making of Findings of Fact and Conclusions of Law, to all other proceedings before the Board or its designee on this matter, and to all rights to appeal from this Consent Order to any court of competent jurisdiction.

7. The Parties agree that a waiver of any of the rights or duties provided herein must be explicit and in writing, and that any waiver constitutes a one-time waiver on a case-by-case basis and not a waiver of this entire Consent Order or the subject provision(s).

8. The Parties agree no provision of this Consent Order shall be interpreted for or against any Party by reason that said Party, or their legal representative, drafted all or any part hereof.

9. The Parties agree that this Consent Order represents the final expression of their intent and agreement relating to the subject matter of this Consent Order. The Parties further agree that this Consent Order contains all the terms the Parties agreed to on the subject matter of this Consent Order and intend for this Consent Order to replace all the Parties' previous discussions, understandings, and agreements relating to the subject matter.

10. The Respondent hereby agrees and acknowledges that the Respondent enters this Consent Order knowingly, voluntarily, and intelligently having read this Consent Order in full and after either having consulted with or after having had the opportunity to consult with private counsel.

11. The Parties agree and acknowledge that this Consent Order shall serve as the final resolution of Complaint No. MITP-2025-0037 serve as the Final Order in this matter, be a part of the Respondent's record the Board maintains, and that the Board's records and publications shall reflect the Consent Order's terms.

BASED ON THESE STIPULATIONS AND AGREEMENTS, IT IS THIS 21st DAY OF June, 2025, BY THE STATE BOARD OF INDIVIDUAL TAX PREPARERS HEREBY:

ORDERED that the Respondent violated Bus. Occ. & Prof. §21-401(a); and it is further

ORDERED that by certified check, cashier's check, or money order made payable to the "Maryland Board of Individual Tax Preparers" within thirty (30) days of signing this Consent Order the Respondent shall pay to the Board a civil monetary penalty of EIGHT THOUSAND FIVE HUNDRED DOLLARS (\$8,500); and it is further

ORDERED that unless otherwise specified in this Consent Order, each provision herein shall remain in effect and enforceable as herein agreed unless the Board in writing stays, modifies,

terminates, or suspends it; and it is further

ORDERED that this Consent Order shall constitute the Board's Final Order and the Board may consider this Consent Order and the facts set forth herein in connection with, and in deciding, any subsequent action or proceeding before the Board, and that this Consent Order may, if relevant, be admitted into evidence in any matter before the Board, its designee, and/or any court; and it is further

ORDERED that the Board's records and publications shall reflect that the Respondent and the Board resolved this matter through this Consent Order.

**MARYLAND BOARD OF INDIVIDUAL
TAX PREPARERS**

Re:

SIGNATURE ON ORIGINAL
DOCUMENT

Chair

AGREED:

07/21/2025

Date

SIGNATURE ON ORIGINAL
DOCUMENT

Abosede Shittu, Respondent