

BOARD OF PUBLIC ACCOUNTANCY \* BEFORE THE MARYLAND BOARD  
v. \* OF PUBLIC ACCOUNTANCY  
Reginald E. Palmore, \* CASE NO.: CPAS-2020-14  
Respondent  
\* \* \* \* \*

**CONSENT ORDER**

This matter comes before the Maryland Board of Public Accountancy (the “Board”) as a result of a complaint filed against Reginald E. Palmore (the “Respondent”), an applicant for renewal of a license to practice certified public accounting. The Respondent was sanctioned by a Consent Order in which he stipulated to unregistered preparation of individual tax returns by the Maryland Board of Individual Tax Preparers (“Tax Preparers Board”). Upon review of the matter, the Board determined that administrative charges against the applicant were appropriate for the alleged violation of the Maryland Public Accountancy Act. Prior to issuance of a Notice of Charges and Order for Hearing in this matter, the Board and Respondent agreed to enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Respondent was licensed by the Board as a certified public accountant (“CPA”) and/or the Board had jurisdiction over the subject matter.
2. The Respondent became licensed as a CPA on or about March 22, 1996 (License No. 01-24242). The license expired on June 29, 2019, and the Respondent did not seek renewal because he did not have sufficient CPE credit hours.
3. On or about August 23, 2019, a complaint was filed with the Board alleging that the Respondent was preparing individual income taxes without an appropriate license. While individuals licensed by the Board are exempt from registration with the Tax Preparers Board, *see* Md. Code Ann., Business Occupations and Professions Article (“BOP Art.”), § 21-102(b)(1), the exemption did not apply to the Respondent because the Respondent’s license had lapsed. The Respondent is not and has never been registered by the Tax Preparers Board to prepare individual income taxes.
4. On or about October 22, 2019, the Board referred the complaint to the Tax Preparers Board. The Tax Preparers Board investigated and found that after the Respondent’s CPA license expired on June 29, 2019, the Respondent completed eight (8) individual income tax returns.
5. The Tax Preparers Board also found that the Respondent’s CPA license previously lapsed on June 29, 2017 and was not renewed until December 17, 2018. During that period of lapse, the Respondent completed two-hundred thirty-one (231) individual income tax returns.

6. The Tax Preparers Board determined that administrative charges against the Respondent were appropriate. Prior to the issuance of formal administrative charges, the Tax Preparers Board entered sanctions against the Respondent by a consent order.

7. Based on the aforementioned facts, the Respondent acknowledges that he has violated BOP Art. § 2-315(a)(1)(xi) which states, in pertinent part:

**§ 2-315. Denials, reprimands, suspensions, and revocations – Grounds; license certificate**

(a) Grounds -

(1) Subject to the hearing provisions of § 2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

(xi) has been sanctioned by any unit of State or federal government, or any regulatory entity established by law, for an act or omission that directly relates to the fitness of the applicant or licensee to practice public accountancy; or

8. Based on the aforementioned violation, the Respondent agrees to pay a civil penalty to the Board in the amount of two-thousand five-hundred dollars (\$2,500.00) in accordance with the following schedule:

a. a first payment in the amount of five-hundred dollars (\$500.00) shall be due within 30 days of the date of this Consent Order;

b. a second payment in the amount of \$500.00 shall be due within 60 days of the date of this Consent Order.

c. a third payment in the amount of five-hundred dollars (\$500.00) shall be due within 90 days of the date of this Consent Order.

d. a fourth payment in the amount of five-hundred dollars (\$500.00) shall be due within 120 days of the date of this Consent Order.

e. a fifth and final payment in the amount of five-hundred dollars (\$500.00) shall be due within 150 days of the date of this Consent Order.

9. The Respondent shall abide by the provisions of the Maryland Public Accountancy Act, BOP Art. § 2-101, *et seq.* and COMAR 09.24.01, *et seq.* with regard to all pertinent future activities.

10. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, any and all further proceedings before the Board to which the Respondent may otherwise be entitled in this matter, and any rights to appeal from this Order.

11. The Respondent enters into this Consent Order freely, knowingly and voluntarily, with the opportunity to seek advice of counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020, BY THE BOARD OF PUBLIC ACCOUNTANCY:

**ORDERED** that the Respondent has violated BOP Art. § 2-315(a)(1)(xi);

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a **civil penalty in the amount of two-thousand five-hundred dollars (\$2,500.00)** to the Board for his violations, which amount is payable in accordance with the schedule set forth at Paragraph 8 of this Consent Order;

**AND IT IS FURTHER ORDERED** that this matter shall be resolved in accordance with the terms of this Consent Order, and that the same shall be reflected among the records of the Board;

**AND IT IS FURTHER ORDERED** that this Consent Order shall constitute a Final Order of the Board.

(RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL DOCUMENT)

\_\_\_\_\_  
Reginald E. Palmore  
Respondent

3/2/20

\_\_\_\_\_  
Date

(BOARD CHAIR'S SIGNATURE APPEARS ON  
ORIGINAL DOCUMENT)

\_\_\_\_\_  
James E. Marshall, *CPA*, CPA  
Chairperson