

Maryland Board of Individual Tax Preparers

July 2025 Sunset Report

Division of Occupational and Professional Licensing

Maryland Department of Labor

July 2025

Senator Shelly Hettleman  
220 James Senate Office Building  
11 Bladen Street  
Annapolis, MD 21401

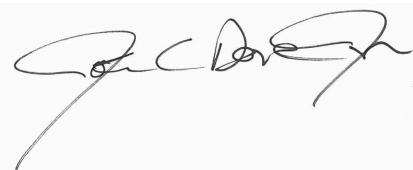
Delegate Jared Solomon  
312 Lowe House Office Building  
6 Bladen Street  
Annapolis, MD 21401

**Subject: SB 288/Ch. 398(2), 2024 (MSAR #15554) Maryland Board of Individual Tax Preparers Sunset Report**

Dear Senator Hettleman and Delegate Solomon:

The Maryland Department of Labor is pleased to submit this Sunset Report to the Joint Audit and Evaluation Committee (JAEC) on the Maryland Board of Individual Tax Preparers, as required by SB 288/Ch. 398 (2), 2004. This report includes information about Board members, application processes fees, number of registrants, and maintenance of records and complaints as requested by the JAEC. For additional information regarding the report, please contact Andrew Fulginiti, Legislative Director, at [Andrew.Fulginiti@maryland.gov](mailto:Andrew.Fulginiti@maryland.gov).

Best regards,



John Dove  
Commissioner, Occupational and Professional Licensing

**2025 Program Sunset Report**  
**Maryland Board of Individual Tax Preparers**

The Maryland Board of Individual Tax Preparers (the “Board”) was established in 2008 with the mission of ensuring that qualified individuals provide individual tax preparation services within the state. Registered tax preparers are required to adhere to a comprehensive Code of Professional Conduct, as set forth in COMAR 09.38.01.05, which addresses various essential practices, including responsibilities and ethical practices, client records, contingent fees, conflicts of interest, communications with the Board, competence, technical standards, advertising, and solicitations.

**Board Membership**

The Board is comprised of eight members:

1. Nayo-Carter Gray, Chair: [nayo@1ststepaccounting.com](mailto:nayo@1ststepaccounting.com), 443-424-8014, appointment date 9/18/23
2. Janice Shih, Esq., Vice Chair: [jshih@ubalt.edu](mailto:jshih@ubalt.edu), 410-302-6233, appointment date 9/18/23
3. Jane Bourassa: [jmbourassa@att.net](mailto:jmbourassa@att.net), 410-321-0387, appointment date 5/14/20
4. Symon Manyara: [muriuki1@verizon.net](mailto:muriuki1@verizon.net), 301-860-3635, appointment date 7/1/20
5. Javier Solis: [jsolis@torotaxes.com](mailto:jsolis@torotaxes.com), 301-793-2180, appointment date 11/16/21
6. Brian McCurdy: [brian.mccurdy@yahoo.com](mailto:brian.mccurdy@yahoo.com), 410-882-2122, appointment date 9/18/23
7. Alex Franks: [alex@cpateaches.com](mailto:alex@cpateaches.com), 443-275-4909, appointment date 9/18/23
8. Victoria Kelly, Esq.: [info.veklc@gmail.com](mailto:info.veklc@gmail.com), 240-242-9074, appointment date 7/1/20

**Board Staff**

The Board is comprised of three staff members:

1. Christopher Dorsey, Executive Director: [christopher.dorsey@maryland.gov](mailto:christopher.dorsey@maryland.gov), 410-230-6318
2. Sharron McNeill, Office Supervisor: [sharron.mcneill1@maryland.gov](mailto:sharron.mcneill1@maryland.gov), 410-230-6378
3. Paige Bryant, Board Administrator: [paige.bryant@maryland.gov](mailto:paige.bryant@maryland.gov), 410-230-6180

**Board Meeting Information**

Generally, seven Board meetings are held per year. The remaining dates for 2025 are:

09/8/2025

10/10/2025

11/10/2025.

Meetings are held virtually and can be accessed at <https://meet.google.com/duk-vsdy-zno?authuser=0>. This information is provided on the Board’s webpage which is located on the Maryland Department of Labor

website. Previous agendas and approved meeting minutes can be found at <https://labor.maryland.gov/license/min/taxprepmin.shtml>.

**Record of Licenses**

The Board maintains a record of all registered Tax Preparers stored electronically in the AS400 licensing system by the Maryland Department of Labor Division of Occupational and Professional Licensing. After 5 years, physical files may be sent to State Archives.

MARYLAND BOARD OF TAX PREPARERS	Tax Preparers
FY21	269
FY22	197
FY23	265
FY24	282
FY25	276

From January 1, 2020 - present, 1,289 tax preparers received new registrations. Also, 2,974 tax preparers renewed their registration during this time.

**Current Fee Schedule**

The current fee schedule for the Board is as follows:

1. Registration fee: \$100
2. Renewal fee: \$100
3. Reinstatement of expired registration fee: \$120

There have been no recent fee increases.

**Direct and Attributed Costs**

MARYLAND STATE BOARD OF INDIVIDUAL TAX PREPARERS	Revenue	Direct Cost	Indirect Cost	Operational Trans Legal	Operational Trans OIT
2014	\$305,550	\$146,362	\$13,183	\$3,217	\$0
2015	\$119,298	\$163,449	\$15,067	\$1,121	\$0
2016	\$273,124	\$141,224	\$9,017	\$32,923	\$0

2017	\$170,676	\$138,657	\$12,846	\$69,729	\$0
2018	\$353,909	\$194,518	\$15,616	\$103,782	\$21,828
2019	\$167,646	\$164,135	\$14,963	\$75,900	\$1,172
2020	\$290,785	\$211,020	\$17,168	\$73,178	\$9
2021	\$152,164	\$131,145	\$16,564	\$49,202	\$4
2022	\$246,663	\$99,940	\$7,925	\$84,322	\$181
2023	\$142,191	\$85,352	\$8,302	\$12,313	\$37
2024	\$245,219	\$201,038	\$5,242	\$10,840	\$9,065
2025	\$149,782	\$103,470	\$10,597	\$15,911	\$0
2026	\$248,544	\$98,320	\$4,383	\$9,207	\$5,503
2027	\$134,053	\$92,924	\$5,714	\$12,358	\$0
2028	\$239,666	\$89,527	\$6,714	\$17,354	\$15
2029	\$138,557	\$95,131	\$6,955	\$9,997	\$250
2030	\$238,718	\$93,734	\$5,624	\$13,700	\$550
2031	\$135,316	\$96,338	\$6,294	\$16,648	\$0
2032	\$232,145	\$99,941	\$5,963	\$15,756	\$450

<sup>1</sup>FY20 & FY21 COVID-19 pandemic & resulting state/business shutdown caused a loss in revenue.

<sup>2</sup>FY 2025 has estimated final Revenue and Expenditure numbers.

### **Complaints by Type and Disposition (FY2021–FY2025)**

#### **FY 2025**

43 Board Complaints

26 Consumer Complaints

Total: 69 (17 Pre-Charge Review, 53 Closed)

#### **FY 2024**

59 Board Complaints

21 Consumer Complaints

Total: 80 (23 Pre-Charge Review, 80 Closed)

#### **FY 2023**

30 Board Complaints

36 Consumer Complaints

Total: 66 (14 Pre-Charge Review, 66 Closed)

**FY 2022**

22 Board Complaints

27 Consumer Complaint

Total: 49 (11 Pre-Charge Review, 49 Closed)

**FY 2021**

53 Board Complaints

21 Consumer Complaints

Total: 74 (22 Pre-Charge Review, 74 Closed )

**Professional Associations**

The main professional associations for the Board are:

1. The Maryland Society of Accounting & Tax Professionals (MSATP): [info@msatp.org](mailto:info@msatp.org), 800-922-9672
2. The National Association of Tax Professionals (NATP)MD/DC/DE Chapter: [natp@natptax.com](mailto:natp@natptax.com), 800-558-3402

**Litigation and Disciplinary Action**

There is no pending litigation and 3 registrations have been revoked in the past 5 years.

Thank you for reviewing this report.