(3) UNDER THE LAWS OF THE UNITED STATES OR OF ANY STATE, IS CONVICTED OF A FELONY OR A MISDEMEANOR, EITHER OF WHICH IS DIRECTLY RELATED TO THE FITNESS AND QUALIFICATION OF THE APPLICANT OR REGISTERED INDIVIDUAL TO PROVIDE INDIVIDUAL TAX PREPARATION SERVICES;

(4) IS GUILTY OF NEGLIGENCE, INCOMPETENCE, OR MISCONDUCT WHILE PROVIDING INDIVIDUAL TAX PREPARATION SERVICES;

(5) VIOLATES ANY REGULATION ADOPTED UNDER THIS TITLE; OR

(6) VIOLATES ANY PROVISION OF THIS TITLE.

(B) (1) IN ADDITION TO REPRIMANDING OR SUSPENDING OR REVOKING A REGISTRATION UNDER THIS SUBSECTION, THE BOARD MAY IMPOSE A PENALTY NOT EXCEEDING $5,000 FOR EACH VIOLATION.

(2) TO DETERMINE THE AMOUNT OF THE PENALTY IMPOSED UNDER THIS SUBSECTION, THE BOARD SHALL CONSIDER:

(I) THE SERIOUSNESS OF THE VIOLATION;

(II) THE HARM CAUSED BY THE VIOLATION;

(III) THE GOOD FAITH OF THE REGISTERED INDIVIDUAL; AND

(IV) ANY HISTORY OF PREVIOUS VIOLATIONS BY THE REGISTERED INDIVIDUAL.

(3) THE BOARD SHALL USE A PENALTY COLLECTED UNDER THIS SUBSECTION TO PROVIDE FOR THE ENFORCEMENT OF THIS SECTION.

21–312.

(A) EXCEPT AS OTHERWISE PROVIDED IN § 10–226 OF THE STATE GOVERNMENT ARTICLE, BEFORE THE BOARD TAKES ANY FINAL ACTION UNDER § 21–311 OF THIS SUBTITLE, IT SHALL GIVE THE INDIVIDUAL AGAINST WHOM THE ACTION IS CONTEMPLATED AN OPPORTUNITY FOR A HEARING BEFORE THE BOARD.

(B) THE BOARD SHALL GIVE NOTICE AND HOLD THE HEARING IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE.