(C) IF, AFTER DUE NOTICE, THE INDIVIDUAL AGAINST WHOM THE ACTION IS CONTEMPLATED FAILS OR REFUSES TO APPEAR, THE BOARD MAY HEAR AND DETERMINE THE MATTER.

21–313.

AN INDIVIDUAL AGGRIEVED BY A FINAL DECISION OF THE BOARD IN A CONTESTED CASE, AS DEFINED IN § 10–202 OF THE STATE GOVERNMENT ARTICLE, MAY TAKE AN APPEAL AS ALLOWED IN §§ 10–222 AND 10–223 OF THE STATE GOVERNMENT ARTICLE.

SUBTITLE 4. PROHIBITED ACTS; PENALTIES.

21–401.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, A PERSON MAY NOT PROVIDE, ATTEMPT TO PROVIDE, OR OFFER TO PROVIDE INDIVIDUAL TAX PREPARATION SERVICES IN THE STATE UNLESS REGISTERED BY THE BOARD.

21–402.

UNLESS AUTHORIZED UNDER THIS TITLE TO PROVIDE INDIVIDUAL TAX PREPARATION SERVICES, AN INDIVIDUAL MAY NOT REPRESENT TO THE PUBLIC, BY USE OF A TITLE, INCLUDING "REGISTERED INDIVIDUAL TAX PREPARER" OR "INDIVIDUAL TAX PREPARER", BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES, OR OTHERWISE, THAT THE INDIVIDUAL IS AUTHORIZED TO PROVIDE INDIVIDUAL TAX PREPARATION SERVICES IN THE STATE.

21–403.

(A) AN INDIVIDUAL TAX PREPARER SHALL MAINTAIN FOR A LENGTH OF TIME SPECIFIED BY THE BOARD THAT IS NOT MORE STRINGENT THAN A LENGTH OF TIME SPECIFIED UNDER FEDERAL LAW ALL RECORDS OF PERSONAL INCOME TAX RETURNS PREPARED BY THE INDIVIDUAL TAX PREPARER.

(B) (1) PRIOR TO RENDERING INDIVIDUAL TAX PREPARATION SERVICES, AN INDIVIDUAL TAX PREPARER SHALL DISCLOSE TO THE CUSTOMER, IN WRITING:

(I) THE INDIVIDUAL TAX PREPARER'S NAME, ADDRESS, AND TELEPHONE NUMBER;