

**BEFORE THE NORTH CAROLINA STATE BOARD OF DENTAL EXAMINERS**

**IN THE MATTER OF:**

**JAMES E. MACALPINE, D.D.S.  
(License No. 4087)**

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**CONSENT ORDER**

**THIS MATTER is before the North Carolina State Board of Dental Examiners (Board) as authorized by G.S. § 90-41.1(b) for consideration of a Consent Order in lieu of a formal administrative hearing. The parties hereby consent to the Findings of Fact and Conclusions of Law set out herein and to the entry of the Order of Discipline.**

**FINDINGS OF FACT**

**1. The Dental Board is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding pursuant to the authority granted to it in Chapter 90 of the North Carolina General Statutes, including the Dental Practice Act and the Dental Board's Rules and Regulations.**

**2. Respondent was licensed to practice dentistry in North Carolina on July 21, 1975 and held license number 4087 at all times relevant hereto.**

**3. Respondent was subject to the Dental Practice Act and the Board's Rules and Regulations at all times relevant hereto.**

**4. On May 27, 2010, Respondent entered into a Consent Order with the Board (hereafter, 2010 CO). The 2010 CO found that Respondent violated G.S. § 90-41(a)(4) and (a)(6) based on both his 2009 guilty plea of two (2) felony counts of harboring a fugitive in violation of 18 U.S.C. Section 1071, as well as his 2001 conviction in state court of five (5) misdemeanor counts of failing to file and pay taxes and thirteen (13) misdemeanor counts of failing to withhold taxes.**

5. Pursuant to the May 2010 CO, the Respondent's North Carolina dental license was suspended for one (1) year, but immediately and conditionally restored, based on Respondent's agreement to abide by certain probationary terms for a period of five (5) years.

6. In August 2018, the Respondent was charged in the United States District Court for the Western District of North Carolina with felony attempted tax evasion (26 U.S.C. Section 7201) and felony corrupt or forcible interference with administration of internal revenue laws (26 U.S.C. Section 7212(a)). Respondent initially plead not guilty.

7. Respondent subsequently entered into a plea agreement with the United States on January 30, 2019.

8. On February 4, 2019, Respondent plead guilty to one felony count of tax evasion. The United States government voluntarily dismissed the felony charge for corrupt or forcible interference with administration of internal revenue laws.

9. On August 21, 2019, the Federal District Court issued a Criminal Judgment and Respondent was sentenced in federal court to sixty (60) months imprisonment, followed by three (3) years of supervised release. He was ordered to pay \$2,194,849.03 in restitution in addition to a \$100.00 assessment.

10. Pursuant to G.S. § 90-41(a)(4), the Board may discipline a dentist who is convicted of a felony.

Based upon the foregoing Findings of Fact and with the consent of the parties hereto, the Hearing Panel enters the following:

**CONCLUSIONS OF LAW**

1. The North Carolina State Board of Dental Examiners has jurisdiction over Respondent's person and over the subject matter of this proceeding.
2. Respondent violated G.S. § 90-41(a)(4) by pleading guilty plea and being convicted of felony tax evasion.
3. Respondent's conviction for felony tax evasion in 2019, his sentence of sixty (60) months imprisonment in federal custody, and his multiple convictions in 2009 warrant revocation of his dental license.

Based upon the foregoing Findings of Fact and Conclusions of Law and with the consent of the parties hereto, the Hearing Panel enters the following:

**ORDER OF DISCIPLINE**

License Number 4087 issued to Respondent for the practice of dentistry in North Carolina is hereby REVOKED. Respondent may not apply for or seek reinstatement of his North Carolina dental license until, at a minimum, he completes his federal prison sentence.

This the 15<sup>th</sup> day of October, 2019.

**THE NORTH CAROLINA STATE  
BOARD OF DENTAL EXAMINERS**

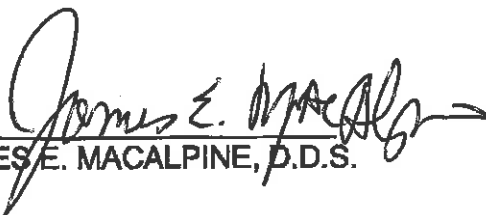


By: Casie S. Goode  
Casie S. Goode  
Director of Investigations

STATEMENT OF CONSENT

I, JAMES E. MACALPINE, D.D.S., do hereby certify that I have read the foregoing Consent Order in its entirety. I assent to its terms and conditions set out herein. I freely and voluntarily admit that there is a factual basis for the findings of fact herein, that the findings of fact support the conclusions of law, that I will not contest the findings of fact, the conclusions of law, or the order of discipline in any future proceedings before or involving the Dental Board, including if future disciplinary proceedings or action is warranted in this matter. I knowingly waive any right to petition for judicial review, appeal, or otherwise later challenge this Consent Order once entered. I understand that the Board will report the contents of this Consent Order to the National Practitioner Data Bank and that this Consent Order will become part of the Board's permanent public record. I further acknowledge that this required reporting may have adverse consequences in other contexts and any potential effects will not be the basis for a reconsideration of this Consent Order. I have had the opportunity to consult with an attorney prior to signing this Consent Order.

This the 15<sup>th</sup> day of OCTOBER, 2019.

  
JAMES E. MACALPINE, D.D.S.