

4. The May 2007 Consent Order found that Petitioner violated the standard of care by:

- a. failing to advise a patient undergoing orthodontic treatment that she would require surgery to achieve an optimum result,
- b. failing to keep complete treatment records, and
- c. abandoning the orthodontic patient.

5. Pursuant to the May 2007 Consent Order, Petitioner's North Carolina Dental license was suspended for thirty (30) days but was stayed provided he comply with certain conditions for a period of five (5) years including attending CE courses and making restitution to the patient and the Board.

6. Petitioner entered into a second Consent Order with the Board on March 3, 2015 ["March 2015 Consent Order"].

7. Petitioner admitted the following findings of fact and conclusions of law in the 2015 Consent Order:

- a. On May 16, 2012, Petitioner was charged in the United States District Court for the Western District of North Carolina with one felony count of willfully attempting to evade the assessment of income tax and one felony count of mail fraud.
- b. On September 19, 2012, a superseding bill of indictment was issued against Petitioner in federal court, charging him with six felony counts of willfully attempting to evade the assessment of income taxes and one count of mail fraud.

- c. On November 26, 2012, Petitioner entered a plea of guilty to one felony count of willfully attempting to evade the assessment of income tax.
- d. On August 14, 2014, Petitioner was sentenced in federal court to 16 months imprisonment, followed by three years of supervised release. He was ordered to pay \$586,365 in restitution to the Internal Revenue Service and \$227,532 to the North Carolina Department of Revenue.

8. The March 2015 Consent Order provided that Petitioner violated N.C. Gen. Stat. § 90-41(a)(4) by being convicted of felony tax evasion and revoked Petitioner's license to practice dentistry in North Carolina.

9. The March 2015 Consent Order provided that Petitioner could not seek reinstatement of his North Carolina dental license until the completion of his federal prison sentence and one-year supervised release.

10. Petitioner completed his prison sentence on September 18, 2015, and his three (3) year term of supervised release began on the same date.

11. On January 25, 2017, Petitioner filed an application seeking reinstatement of his North Carolina dental license.

12. Petitioner presented the following evidence along with his petition:

- a. Numerous letters supporting his reinstatement and attesting to current good moral character and clinical abilities;
- b. documentation demonstrating compliance with his current payment plan with the United States government;

- c. evidence that Petitioner has been living very modestly and prioritizing paying his considerable repayment obligations to the *state* and federal government.
- d. a letter from the United States Department of Justice, “support[ing] a finding that would allow Dr. Rodriguez to maintain licensure for the purposes of restitution payment;” and
- e. an evaluation from a psychologist, stating:
 - i. at the time the tax crimes were committed, Dr. Rodriguez was suffering from a low-grade bipolar disorder causing him to be unusually receptive to the “patriot mythology” tax scheme in which he became involved; and
 - ii. the underlying psychological factors causing him to commit the tax crimes are unlikely to recur.

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

CONCLUSIONS OF LAW

- 1. The Board has jurisdiction over the person of Petitioner and the subject matter of this proceeding.
- 2. Petitioner was properly notified of this matter and has agreed to the entry of this Consent Order.

3. By entering a guilty plea to one count of Willfully Attempting to Evade the Assessment of Income Taxes in violation of 26 U.S.C. § 7201, Petitioner violated N.C. Gen. Stat. § 90-41(a)(4).

4. Petitioner provided significant evidence of his good character and reformation since his underlying conduct and conviction.

Based upon the foregoing Findings of Fact and Conclusions of Law and with the consent of the parties hereto, it is ORDERED as follows:

ORDER OF DISCIPLINE

1. With Petitioner's consent, his license to practice dentistry shall be conditionally reinstated provided he comply with all the following probationary conditions listed below for a period of five (5) years or until he has repaid the entire amount of restitution to both the state and federal governments, whichever event occurs later:

- a. Prior to resuming the practice of dentistry and no later than two (2) years from the date of this Order, at his expense Petitioner shall:
 - i. submit a report from a medical professional, approved in advance by the Board, stating whether Petitioner requires outpatient treatment, and if so, Petitioner shall submit quarterly reports demonstrating compliance with treatment recommendations;
 - ii. take and pass the CITA Dental Manikin exam;
 - iii. take and pass the Board's written jurisprudence exam;

- iv. submit written proof to the Board's Deputy Operations Officer that he has successfully passed the above exams; and
 - v. not begin practicing dentistry until he receives notice from the Board, after it receives the appropriate documentation, that he has satisfied the above requirements.
- b. Petitioner shall file and pay all state and federal taxes on a timely basis.
 - c. Petitioner shall not default on any payment plan with the United States Government or the North Carolina Department of Revenue.
 - d. Petitioner shall not violate any terms of his supervised release.
 - e. If Petitioner owns his own dental practice, he must provide the IP, on a quarterly basis, with sufficient evidence that he has filed and paid his federal and North Carolina taxes;
 - f. If working for another dental practice, Petitioner shall either be a W-2 employee or provide the IP on a quarterly basis with sufficient evidence that he has filed and paid his federal and North Carolina taxes.
 - g. Petitioner shall violate no provisions of the Dental Practice Act or the Board's Rules and Regulations.
 - h. Petitioner shall neither permit nor direct any of his employees to violate any provision of the Dental Practice Act or the Board's Rules and Regulations.

- i. Petitioner shall permit the Board and its agents to inspect and observe his office and patient records and interview employers, employees, and co-workers at any time during normal office hours.
- j. Petitioner shall, within one (1) year from the date he resumes practicing dentistry, complete continuing education courses especially designed for him by either the University of North Carolina School of Dentistry or the East Carolina University School of Dentistry in conjunction with, and approved in advance by, the North Carolina State Board of Dental Examiners. These shall be comprehensive, remedial courses in ethics and jurisprudence, totaling at least twelve (12) hours. This requirement shall be in addition to the continuing education required by the Board for renewal of Petitioner's dental license. Petitioner shall submit to the Board's Deputy Operations Officer written proof of satisfactory completion of these courses before they will be accepted in satisfaction of this requirement. It is Petitioner's responsibility to make all arrangements for and bear the costs of these courses within the specified time.
- k. Petitioner shall, within (2) years from the date of this Order, perform one hundred (100) hours of community dental service approved by the Board, in writing, and in advance of performed work. Work not previously approved by the Board shall not count toward satisfaction

of the Petitioner's obligation under this paragraph. Petitioner shall furnish to the Board a report that includes a daily tabulation of all services performed by him under the plan during the preceding month. The report must be signed by an individual at the location who has been pre-approved by the Board. Petitioner shall be responsible for all costs associated with his community service.

1. Within six (6) months of the date of this Order, Petitioner shall reimburse the Board for the costs associated with the investigation of this matter in the amount of \$1,000.00.

2. If Petitioner fails to comply with any provision of this Order or breaches any term or condition thereof, the Board shall promptly schedule a Show Cause Hearing to permit Petitioner to show cause why his dental license should not be revoked. If, as a result of the Show Cause Hearing, the Board is satisfied that Petitioner failed to comply with or breached any term or condition of this Order, Petitioner's license shall be revoked or suspended. This sanction shall be in addition to and not in lieu of any sanction the Board may impose as a result of future violations of the Dental Practice Act or the Board's Rules.

This the 19th day of July, 2017.

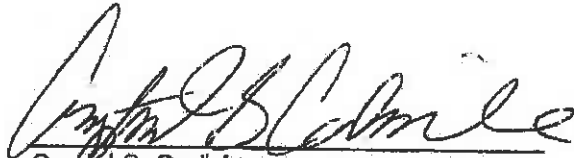
THE NORTH CAROLINA STATE
BOARD OF DENTAL EXAMINERS

By:

Casie S. Goode

Casie S. Goode

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STATEMENT OF CONSENT

D.M.D.

I, Nelson Rodriguez, 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 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 my attorney prior to signing this Consent Order.

This the 9th day of June, 2017.



Nelson Rodriguez, D.D.S.

D.M.D.

