



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Mailing Address  
P.O. Box 300375  
Montgomery, AL 36130-0375

**D. Boyd Busby, CPA**  
Executive Director

December 8, 2020

CERTIFIED MAIL 7016 2140 0000 8815 2524

Mr. Albert L. Jordan  
Wallace, Jordan, Ratcliff & Brandt, LLC  
Synovus Center  
800 Shades Creek Parkway, Suite 400  
Birmingham, AL 35209

RE: CARL E FALLIN, CPA  
Certificate No. 2456  
Case No. 20-1  
C E FALLIN & CO LLC  
Firm No. F701

Dear Mr. Jordan:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated November 20, 2020. The Order fines your client \$500.00 and that he completes the NASBA CPT Ethics Training Course within 45 days. Additionally, the Order requires that your client obtain a complete and signed Form 8879 from all clients before submitting their tax returns electronically.

The administrative fine of \$500.00 is due within 30 days from the Board meeting and the cashier's check or money order should be made payable to the Alabama State Board of Public Accountancy and mailed to the Board at the address shown above. If your client has not already completed the NASBA CPT Ethics Training Course, he may find the link on the Board's web site. If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA  
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
CARL E FALLIN, CPA ) CASE NO. 20-1  
CERTIFICATE NO. 2456 )  
C E FALLIN & CO LLC )  
FIRM NO. F701 )  
RESPONDENT. )  
)

**ORDER**

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair review of the Consent Agreement reached on November 20, 2020, in Montgomery, AL, between the Board and Respondent CARL E FALLIN, CPA, Certificate No. 2456 (hereinafter referred to as "Respondent"), makes the following Findings of Facts and Conclusions of Law in support of this Order.

**FINDINGS OF FACT**

1. Respondent is a Certified Public Accountant in the State of Alabama and was always so registered relevant to this complaint.
2. The Respondent filed tax returns for the Complainant, Maurice Gordon, for the tax years 2016 and 2017, but did not obtain a signed Form 8879 from the Complainant before filing the tax returns electronically with the Internal Revenue Service.

**CONCLUSIONS OF LAW**

The Board finds that the facts as established in the signed Consent Agreement, as presented at the hearing and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

3. Respondent admits he is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1-22 and the jurisdiction of the Board.

4. Respondent stipulates that the circumstances set forth in paragraph 2 of the “Findings of Facts” constitutes a violation of the following statute: ALA. CODE (1975) §§ 34-1-12(a)(4).

5. Respondent stipulates the circumstances set forth in paragraph 2 of the “Findings of Facts” are a basis for disciplinary action by the Board.

#### DISPOSITION

6. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, Ala. Code (1975).

7. This Final Order will be a public record, and this information may be placed on the Board’s website and in its newsletter.

8. This Final Order will be considered a censure by the Board pursuant to Ala. Code (1975) § 34-1-13(b), and the sole basis for censure is that Respondent did not obtain a signed Form 8879 from Complainant before filing his 2016 and 2017 tax returns electronically with the Internal Revenue Service.

9. Respondent shall submit to the Board an administrative fine of \$500.00 (five hundred dollars). The fine is due within 30 days of the date of this order.

10. Respondent shall complete the Ethical Leadership Training Program provided by the National Association of State Boards of Accountancy (NASBA) Center for Public Trust (CPT) with a passing score of 80 within 45 days of the date of this order.

11. Respondent will obtain a completed and signed Form 8879 from all clients before submitting their tax returns electronically.

12. This Final Order resolves all issues raised by the Complaint.

13. Respondent agrees to comply with the terms of this Final Order and understands failure to comply with the terms of this Final Order and understands failure to comply with the terms of the Final Order may result in additional charges of discipline.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent be Censured, fined five hundred dollars (\$500.00) within 30 days, requires him to complete the NASBA CPT Ethics Training Course within 45 days, and will obtain a completed and signed Form 8879 from all clients before submitting their tax returns electronically.


DONE this 20<sup>th</sup> day of November 2020.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MMES. PRINCE AND SHEPPARD-HARRIS  
AND MESSRS. BLACKMON, GRICE, KINTZ,  
MADISON, AND SCHAFFERS

ATTEST:

  
\_\_\_\_\_  
D. Boyd Busby, CPA  
Executive Director  
December 8, 2020

**BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
CARL E. FALLIN, CPA ) CASE NO 20-1  
CERTIFICATE NO. 2456 )  
C E FALLIN & CO LLC )  
FIRM NO. F701 )  
RESPONDENT. )

**CONSENT AGREEMENT**

Carl E. Fallin, an Alabama Certified Public Accountant (hereinafter referred to as "Respondent"), hereby stipulates and agrees, subject to approval by the Alabama State Board of Public Accountancy (hereinafter referred to as the "Board"), as follows:

**STIPULATED FACTS**

1. The Respondent filed tax returns for the Complainant, Maurice Gordon, for the tax years 2016 and 2017 but did not obtain a signed Form 8879 from the Complainant before filing the tax returns electronically with the Internal Revenue Service.

**STIPULATED CONCLUSIONS OF LAW**

3. Respondent admits he is subject to the provisions of the Ala. Code (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.

4. Respondent stipulates that the circumstances set forth in paragraph 1 of the "Stipulated Facts" constitutes a violation the following statute: Ala. Code (1975) §§ 34-1-12(a)(4).

5. Respondent stipulates the circumstances set forth in paragraph 1 of the “Stipulated Facts” are a basis for disciplinary action by the Board.

**STIPULATED DISPOSITION**

6. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, Ala. Code (1975).

7. Respondent understands that this Consent Agreement and a subsequent Final Order, as attached hereto, will be a public record, and this information may be placed on the Board's website and in its newsletter.

8. Respondent acknowledges that this Consent Agreement and Final Order will be considered a censure by the Board pursuant to Ala. Code (1975) § 34-1-13(b), and the sole basis for censure is that Respondent did not obtain a signed Form 8879 from Complainant before filing his 2016 and 2017 tax returns electronically with the Internal Revenue Service.

9. Respondent shall submit to the Board an administrative fine of \$500.00 (five-hundred dollars). The fine is due within 30 days of the Board's acceptance of this agreement.

10. Respondent shall complete the Ethical Leadership Training Program provided by the National Association of State Board of Accountancy (NASBA) Center for

Public Trust with a passing score of 80 within 45 days of the Board's acceptance of this agreement.

11. Respondent will obtain a completed and signed Form 8879 from all clients before submitting their tax returns electronically.

12. Respondent understands this Consent Agreement is subject to the approval of the Board and has no force and effect until the Final Order based upon it, and attached hereto, is rendered by the Board.

13. Respondent agrees to comply with the terms of this Consent Agreement and understands failure to comply with the terms of the Consent Agreement may result in additional charges or discipline.

14. Respondent understands in order to make a decision relative to approving this Consent Agreement, discussions must take place between Board Members, Board Staff and Board Counsel. Respondent understands that the discussion will take place at a regularly scheduled meeting of the Board.

15. Respondent understands he has the right to seek the advice of legal counsel. Respondent also understands he has the right to a formal fact-finding hearing before the Board, to compel the testimony of witnesses, to cross-examine witnesses against his, and to obtain judicial review of the Board's decision in said formal hearing but expressly waives these rights with execution of this Consent Order and Final Order of the Board.

FOR THE BOARD

12-3-2020  
DATE

*Billington M. Garrett*

BILLINGTON M. GARRETT, Esq.  
Assistant Attorney General  
Office of the Attorney General

FOR THE RESPONDENT

11/12/20  
DATE

*Carl E. Fallin*

CARL E. FALLIN

Albert L. Jordan, Esq.  
Attorney for the Respondent

State of Alabama

County of Madison

Subscribed and sworn to before me, a Notary Public on this 13 day of November, 2020.

*Janice M. Ragland*  
Notary Public

My Commission Expires 7-9-2022

