

BEFORE THE STATE BOARD OF PUBLIC ACCOUNTANCY

STATE BOARD OF PUBLIC ACCOUNTANCY *

V. *

Hugh Blocker, Jr., CPA * Case No. 20-CPA-2025
Blocker & Blocker, LTD
2411 Crofton Lane, Suite 23 *
Crofton, Maryland 21114, *
Respondent *

* * * * *

CONSENT ORDER AND SETTLEMENT AGREEMENT

This matter comes before the State of Maryland Board of Public Accountancy ("Board") as the result of a complaint filed on or about October 25, 2024 by James F. Igoe ("Complainant") against Hugh Blocker, Jr. ("Respondent"). Based upon its review of the complaint and the response thereto, the Board determined that administrative charges against the Respondent are appropriate and an administrative hearing on those charges should be held. To resolve this complaint, the Board and the Respondent have agreed to enter into this Consent Order and Settlement Agreement to provide for the imposition of disciplinary measures, which are fair and equitable in these circumstances and consistent with the best interest of the people of the State of Maryland.

The Board and the Respondent agree and stipulate as follows:

1. At all times relevant to the matters set forth in this Consent Order and Settlement Agreement, the Board had jurisdiction over the subject matter and the Respondent, who holds license registration number 01-12379.
2. In April of 2021, the Respondent prepared and efiled a 2020 Federal Tax Return for James F. Igoe ("Complainant") and his wife, Erin M. Connolly-Igoe, which was rejected by the IRS for an incorrect IP Pin number.
3. The Complainant was not advised that his 2020 Return was rejected until 2024. Once Respondent was advised by the Complainant in 2024, a late 2020 federal tax return was filed.
4. The Respondent admits that Complainant's 2020 tax return was rejected and not timely filed, the Respondent violated, and is subject to, BOP §2-315(a)(1)(xii) and Code of Maryland Regulations ("COMAR") 09.24.01.06G(4), which provide:

§2-315. Denials, reprimands, suspensions, and revocations – Grounds; license certificate.

- (a) Grounds. – (1) Subject to the hearing provisions of §2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

* * *

(xii) violates a rule of professional conduct adopted by the Board.

(2)(i) Instead of or in addition to reprimanding the licensee or suspending or revoking a license under this subsection, the Board may impose a penalty not exceeding \$5000 for each violation.

(ii) To determine the amount of the penalty imposed under this subsection, the Board shall consider:

1. The seriousness of the violation;
2. The harm caused by the violation;
3. The good faith of the licensee; and
4. Any history of prior violations by the licensee.

Code of Maryland Regulations
Title 09. Department of Labor
Subtitle 24. Board of Public Accountancy
Chapter 01. General Regulations
.06 Code of Professional Conduct

G. Competence and Technical Standards.

* * *

(4) A licensee in the performance of accounting and review services or management advisory services, consulting, financial planning, or tax services shall conform to the professional standards applicable to these services at the time the services are performed.

* * *

5. The Respondent consents to the entry of an Order that by his acts and omissions described above he violated BOP §2-315(a)(1)(xii) and COMAR 09.24.01.06G(4).

6. As sanction for the violation, the Respondent agrees to pay a civil penalty in the amount of TWO HUNDRED AND FIFTY DOLLARS (\$250) by check or money order payable to the Board no later than July 15, 2025. The Respondent further agrees that should the Respondent fail to pay the civil penalty by July 15, 2025, the Board shall automatically suspend the Respondent's license, which shall remain suspended until such time as the civil penalty has been paid in full.

7. By entering this Consent Order to resolve the complaint in this matter, the Respondent expressly waives the right to have the charges reduced to writing, an administrative hearing on the charges, the making of findings of fact and conclusions of law, all further proceedings before the Board to which the Respondent may be entitled, and any rights to appeal from this Order to any court of competent jurisdiction.

8. The Respondent enters this Consent Order knowingly, voluntarily, and willingly and acknowledges the Respondent had the opportunity to seek the advice of counsel of the Respondent's own choosing at the Respondent's expense.

9. The Board agrees to accept this Consent Order as the full and final settlement of Case No. 20-CPA-2025.

BASED ON THE AGREEMENTS AND STIPULATIONS IN THE CONSENT ORDER AND SETTLEMENT AGREEMENT, IT IS THIS 16 DAY OF June, 2025, BY THE STATE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that this Consent Order and Settlement Agreement fully and finally resolves the complaint filed by the Complainant James F. Igo in Case No. 20-RE-2025, and it is further

ORDERED that by failing to timely file the 2020 Federal Tax Return for the Complainant and his wife, the Respondent violated BOP §2-315(a)(1)(xii) and COMAR 09.24.01.06G(4), and it is further,

ORDERED that as a sanction for the violations, the Board imposes on the Respondent a civil penalty of Two Hundred and Fifty Dollars (\$250), which the Respondent shall pay no later than July 15, 2025, and it is further

ORDERED that should the Respondent fail to pay the civil penalty by July 15, 2025, the Board shall automatically suspend the Respondent's license, which shall remain suspended until such time as the civil penalty has been paid in full, and it is further

ORDERED that the Commission's records and publications reflect the violation and the civil penalty imposed on the Respondent.

STATE BOARD OF PUBLIC
ACCOUNTANCY

By: _____ SIGNATURE ON ORIGINAL
Chair DOCUMENT _____

AGREED:

6/16/25
Date

SIGNATURE ON ORIGINAL
DOCUMENT
Hugh Blocker, Jr., Respondent

