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LAWYERS PROF RESP BOARD

STATE OF MINNESOTA

IN SUPREME COURT

CX-87-2216

In Re Petition for Disciplinary
Action against John M. Andrew,
an Attorney at Law of the
State of Minnesota.

ORDER

By petition filed with this court, the Director of Lawyers Professional Responsibility seeks public sanctions against the respondent John M. Andrew for violation of the Minnesota Rules of Professional Conduct (MRPC). Specifically the Director alleges in the petition that respondent failed to timely file employer's quarterly withholding tax returns for quarters ending September 30, 1982, through December 31, 1984, and for quarters ending March 31, 1985, through December 31, 1985. The Director further alleges that respondent failed to timely pay the taxes which had been withheld from his employees paychecks to the Department of Revenue. The respondent, represented by counsel, entered into a stipulation with the Director waiving his right to answer the petition. He likewise agreed to dispense with his rights for further proceedings under Rule 14, Rules on Lawyers Professional Responsibility (RLPR), and consented to immediate disposition by this court under Rule 15, RLPR. Rights afforded to the respondent pursuant to Rule 14, RLPR, were likewise waived. In the stipulation the respondent admitted the allegations of the petition. Pursuant to the foregoing stipulation, the Director and respondent ask us to impose as appropriate discipline a public reprimand and two years unsupervised probation pursuant to Rule 15, RLPR. In making that recommendation the parties agree to consider in mitigation the fact that respondent has no prior disciplinary record, that the amount of unpaid withholding taxes was

not substantial and was promptly paid after the Department of Revenue filed its complaint with the Director's office, that respondent had filed all personal income tax returns for the years 1981 through 1986 and that respondent has now employed an accountant to handle all future preparation and filing of his employer's quarterly withholding returns.

The court having considered the petition and the stipulation NOW ORDERS:

1. That the respondent John M. Andrew is hereby publicly reprimanded and placed on unsupervised probation pursuant to Rule 15, RLPR, for a period of two years.

2. Respondent shall pay within 30 days of the date of this order to the Director of Lawyers Professional Responsibility the sum of \$750 in costs pursuant to Rule 24(a), RLPR.

Dated: December 29, 1987.

BY THE COURT:



Douglas K. Amdahl, Chief Justice

OFFICE OF
APPELLATE COURTS

DEC 29 1987

FILED