

STATE OF MINNESOTA

IN SUPREME COURT

A05-1865

In re Petition for Disciplinary Action against  
Daniel J. Moulton, a Minnesota Attorney,  
Registration No. 136888.

O R D E R

On September 28, 2006, we suspended respondent from the practice of law for a period of a minimum of 90 days for failing to timely file employer quarterly withholding tax returns and failing to timely pay employer withholding taxes. *In re Moulton*, 721 N.W.2d 900, 907 (Minn. 2006). We allowed respondent to apply for reinstatement under Rule 18(f), Rules on Lawyers Professional Responsibility (RLPR), by attesting, among other things, that “respondent either has made an offer in compromise acceptable to the IRS or has entered into and remained in compliance with a repayment agreement with respect to the outstanding tax liabilities.” 721 N.W.2d at 907. After the IRS changed its procedures for processing offers in compromise, we allowed respondent to apply for reinstatement by filing an affidavit “attesting that respondent has submitted an offer in compromise to the IRS and has satisfied all conditions for IRS evaluation of the offer.” *In re Moulton*, 733 N.W.2d 777 (Minn. 2007).

Respondent has now filed an affidavit attesting that he submitted an offer in compromise to the IRS in January 2007, that the IRS returned the offer without

evaluation, and that respondent has initiated an internal appeal of the IRS action. Respondent further attests that he has complied with all other requirements for reinstatement, except for successful completion of the professional responsibility portion of the bar examination which, under our September 28, 2006, opinion, respondent has until September 28, 2007, to complete. The Director of the Office of Lawyers Professional Responsibility opposes reinstatement of respondent to active practice on grounds that respondent has not met all conditions of our September 28 and June 28 orders, in that respondent has not satisfied all conditions for IRS evaluation of his offer in compromise.

Because respondent has not shown that he has satisfied all conditions for IRS evaluation of his offer in compromise and therefore has not satisfied all conditions for reinstatement, we deny respondent's petition for reinstatement without prejudice to respondent's ability to again apply for reinstatement once he has satisfied all conditions for reinstatement.

Dated: August 6, 2007

BY THE COURT:

/s/

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Helen M. Meyer  
Associate Justice