

FILE NO. _____

STATE OF MINNESOTA

IN SUPREME COURT

In Re Petition for Disciplinary
Action against MATTHEW K. BEGESKE,
an Attorney at Law of the
State of Minnesota.

**PETITION FOR
DISCIPLINARY ACTION**

TO THE SUPREME COURT OF THE STATE OF MINNESOTA:

The Director of the Office of Lawyers Professional Responsibility, hereinafter Director, files this petition upon the parties' agreement pursuant to Rules 10(a) and 12(a), Rules on Lawyers Professional Responsibility. The Director alleges:

The above-named attorney, hereinafter respondent, was admitted to practice law in Minnesota on October 26, 1990. Respondent currently practices law in Duluth, Minnesota.

Respondent has committed the following unprofessional conduct warranting public discipline:

FIRST COUNT

1. Respondent failed to timely file federal individual income tax returns for tax years 1995 and 1996, although required by law to do so. Respondent's history of late filing is as follows:

Tax Year	Date Return Filed	Timely
1995	11/1/98	No
1996	11/1/98	No

2. Respondent failed to timely file federal quarterly withholding tax returns for June 1997, September 1997, December 1997, March 1998, June 1998 and December

1998 and March 1999, and failed to pay all amounts due, although required by law to do so. Respondent's history of late filing is as follows:

Tax Period Ending	Date Return Filed	Timely	Tax Due (10/20/99)
June 1997	10/25/98	No	
September 1997	12/16/97	No	
December 1997	3/31/98	No	
March 1998	10/25/98	No	\$7,404.00
June 1998	10/25/98	No	
December 1998	8/23/99	No	\$15,249.81
March 1999	8/23/99	No	\$3,751.70

3. Respondent failed to timely file Minnesota individual income tax returns for tax years 1995 and 1996, although required by law to do so. Respondent's history of late filing is as follows:

Tax Year	Date Return Filed	Timely
1995	10/29/98	No
1996	10/29/98	No

4. Respondent failed to timely file Minnesota quarterly withholding tax returns for June 1997, September 1997, December 1997, March 1998 and June 1998, and failed to pay all amounts due, although required by law to do so. Respondent's history of late filing is as follows:

Tax Period Ending	Date Return Filed	Timely	Tax Due (10/20/99)
June 1997	12/16/98	No	
September 1997	12/16/98	No	\$905.10
December 1997	12/16/98	No	
March 1998	7/29/98	No	367.66
June 1998	10/26/98	No	517.80

5. Respondent's failure to timely file federal and state individual income and quarterly withholding tax returns, and failure to pay all withholding taxes due, violated Rules 8.4(b) and (d), MRPC, and the Supreme Court's holding in *In re Bunker*, 294 Minn. 47, 199 N.W.2d 628 (1972).

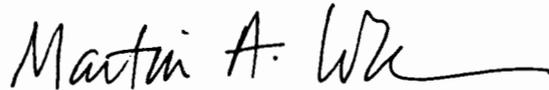
WHEREFORE, the Director respectfully prays for an order of this Court imposing appropriate discipline, awarding costs and disbursements pursuant to the Rules on Lawyers Professional Responsibility, and for such other, further or different relief as may be just and proper.

Dated: December 7, 1999.



EDWARD J. CLEARY
DIRECTOR OF THE OFFICE OF LAWYERS
PROFESSIONAL RESPONSIBILITY
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and



MARTIN A. COLE
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