

FILE NO. A13-2110

STATE OF MINNESOTA

IN SUPREME COURT

In Re Petition for Disciplinary Action
against VICTOR HARLAN SMITH,
a Minnesota Attorney,
Registration No. 195911.

**SUPPLEMENTARY 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 supplementary petition for disciplinary action pursuant to Rules 10(e) and 12(a), Rules on Lawyers Professional Responsibility (RLPR).

Respondent is currently the subject of an October 16, 2013, petition for disciplinary action. The Director has investigated further allegations of unprofessional conduct against respondent.

The Director alleges that respondent has committed the following additional unprofessional conduct warranting public discipline:

SECOND COUNT

Failure to File Tax Returns and Pay Taxes

6. Although required by law to do so, respondent has failed to file federal individual income, Minnesota individual income and Minnesota employer quarterly withholding tax returns timely, and has also failed to pay all Minnesota individual income and Minnesota employer withholding taxes when due, as set forth in this Count.

Federal Individual Income Tax

7. Respondent failed to file federal individual income tax returns for 2011 and 2012.

Minnesota Individual Income Tax

8. Respondent filed his 2007 individual income tax return on April 20, 2009. Respondent failed to file this return timely. Respondent failed to pay all taxes due. As of March 11, 2014, respondent owes a total of \$2,276.54 for this tax period.

9. Respondent filed his 2008 individual income tax return on April 15, 2009. Respondent failed to pay all taxes due. As of March 11, 2014, respondent owes a total of \$366.03 for this tax period.

10. Respondent filed his 2009 individual income tax return on October 14, 2010. Respondent failed to pay all taxes due. As of March 11, 2014, respondent owes a total of \$816.78 for this tax period.

11. Respondent failed to file Minnesota individual income tax returns for 2010, 2011 and 2012.

12. For the tax years 2007 through 2009, respondent owes a total of \$3,459.35 as of March 11, 2014.

Minnesota Employer Withholding Tax

13. For the periods January 1, 2012, through December 31, 2012, respondent failed to timely file all employer withholding tax returns and pay all employer withholding taxes as follows:

Tax Period	Timely?	Balance Due
1 st Quarter	No	\$1,231.17
2 nd Quarter	No	\$1,176.32
3 rd Quarter	Yes	\$1,072.76
4 th Quarter	Yes	\$1,511.47

14. As of March 11, 2014, respondent owes a total of \$4,991.72 for tax year 2012.

15. Respondent's conduct violated Rule 8.4(d), Minnesota Rules of Professional Conduct.

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: April 30, 2014.



MARTIN A. COLE
DIRECTOR OF THE OFFICE OF LAWYERS
PROFESSIONAL RESPONSIBILITY
Attorney No. 148416
1500 Landmark Towers
345 St. Peter Street
St. Paul, MN 55102-1218
(651) 296-3952

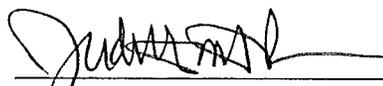
and



TIMOTHY M. BURKE
SENIOR ASSISTANT DIRECTOR
Attorney No. 19248x

This supplementary petition is approved for filing pursuant to Rule 10(e), RLPR, by the undersigned.

Dated: May 5, 2014.



JUDITH M. RUSH
BOARD CHAIR, LAWYERS PROFESSIONAL
RESPONSIBILITY BOARD