

FILE NO. _____

STATE OF MINNESOTA

IN SUPREME COURT

In Re Petition for Disciplinary
Action against RONALD O. YLITALO,
an Attorney at Law of the
State of Minnesota.

**PETITION FOR
DISCIPLINARY ACTION**

TO THE SUPREME COURT OF THE STATE OF MINNESOTA:

Upon the approval of a Lawyers Professional Responsibility Board Panel Chair, the Director of the Office of Lawyers Professional Responsibility, hereinafter Director, files this petition pursuant to Rules 10(d) 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 27, 1959. Respondent currently practices law in St. Paul, Minnesota.

Respondent has committed the following unprofessional conduct warranting public discipline:

DISCIPLINARY HISTORY

Respondent's history of prior discipline is as follows:

A. Respondent received a private warning on October 29, 1980, for failing to pay a court reporter in violation of Lawyers Professional Responsibility Board Opinion No. 7.

B. Respondent received a public reprimand and two-year probation from the Supreme Court on September 3, 1985, for failing to properly maintain his trust account books and records. *In re Ylitalo*, 373 N.W.2d 602 (Minn. 1985).

C. Respondent received a 30-day suspension and one-year probation from the Supreme Court on March 18, 1988, for failing to properly maintain his trust account books and records while on probation and for failing to file his state and federal tax returns in a timely manner. *In re Ylitalo*, 420 N.W.2d 615 (Minn. 1988).

D. Respondent received an admonition on September 24, 1996, for representing an estate and purporting to represent the heirs of the estate at the same time in violation of Rule 1.7(b), Minnesota Rules of Professional Conduct (MRPC), and for inappropriate non-use of a retainer agreement and fee discussions in violation of Rules 1.4 and 1.5(b), MRPC.

FIRST COUNT

1. In October 1998 the Director became aware of tax violations with respect to federal tax liens attached to respondent's property and that respondent had failed to comply with statutory filing and payment requirements.

2. Respondent failed to timely file the following 941 employer's quarterly federal tax returns: March 1992, June 1992, September 1992, December 1992, June 1993, September 1993, December 1993, March 1994, June 1994, September 1994, September 1995, December 1995, March 1996, September 1996, December 1996, March 1997, and June 1997. There is no record of returns being filed for March 1998 through September 1998.

3. For the years 1993, 1994, 1995, 1996, and 1997 respondent failed to pay employer withholding taxes due in the amount of \$9,804.95 to the Internal Revenue Service.

4. For the years 1996 and 1997 respondent failed to file annual withholding tax returns with the Minnesota Department of Revenue. Respondent timely filed the withholding returns due for 1995. It is unknown whether respondent owes any withholding taxes to the state.

5. Respondent's conduct in failing to comply with filing and payment requirements and failing to file withholding tax returns violated Rules 8.4(b) and (c), MRPC.

WHEREFORE, the Director respectfully prays for an order of this Court disbarring or suspending respondent or imposing otherwise 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: July 26, 1999.



EDWARD J. CLEARY
DIRECTOR OF THE OFFICE OF LAWYERS
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and



CANDICE M. HOJAN
SENIOR ASSISTANT DIRECTOR
Attorney No. 125982

This petition is approved for filing pursuant to Rules 10(d) and 12(a), RLPR, by the undersigned Panel Chair.

Dated: 7.19.99



JOEL A. THEISEN
PANEL CHAIR, LAWYERS PROFESSIONAL
RESPONSIBILITY BOARD