

**PROFESSIONAL
RESPONSIBILITY
AND DISCIPLINE**

By

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INCOME TAX VIOLATIONS

BENCH AND BAR has offered me, as Administrative Director on Professional Responsibility, a page in BENCH AND BAR whenever desired by me for the purpose of informing the profession of matters of interest to the profession in this field. This offer is accepted with thanks, and I will from time to time cover subjects in this field.

This first article is written at the suggestion of the State Board of Professional Responsibility and has to do with lawyers guilty of willfully and knowingly failing to file Federal or State income tax returns or filing fraudulent returns. In the past few years, ten lawyers have been found guilty of willfully and knowingly failing to file Federal income tax returns. In all instances, these same attorneys had failed to file one or more State income tax returns.

One of these attorneys is dead, and two have been disbarred on other grounds.

This matter was the subject of discussion at meetings of the Board of Professional Responsibility on February 5 and May 7. It was the consensus that a lawyer who has been convicted of income tax violation is probably guilty of other acts of professional misconduct. The Board unanimously adopted a resolution declaring that the failure to file income tax returns, or the filing of fraudulent income tax returns, constitutes unprofessional conduct, and that the Administrative Director should cause an investigation to be made into all of the affairs of such attorney and to bring all such complaints before a Panel of the Board for appropriate disciplinary action. This will be done.

It was further moved that the action of the Board as above set forth be brought to the attention of the profession through BENCH AND BAR.

In the next issue of BENCH AND BAR, I hope to discuss the professional misconduct involved in the failure of lawyers to handle clients' affairs expeditiously, and the failure to answer inquires from clients or others entitled to information.