

Decided: JAN 22 2007

S06Y1432. IN THE MATTER OF: JAMES S. QUAY

PER CURIAM.

James S. Quay, a member of the State Bar of Georgia since 2000, pled guilty to and was sentenced in 2005 in the United States District Court for the Southern District of Texas for one count of filing a false income tax return, a felony. See 26 U.S.C. § 7206 (1). Conviction of a felony is a violation of Rule 8.4(a)(2) of the Georgia Rules of Professional Conduct, with the maximum penalty for such violation being disbarment. The State Bar of Georgia filed a petition for a hearing under the Georgia Rules of Professional Conduct at which hearing respondent Quay was required to show cause why he should not be disbarred for violating Rule 8.4(a)(2). Quay filed a petition for voluntary discipline in which he set forth his educational background (M.S. in Accounting, L.L.M. in Taxation) and his involvement in providing clients with income tax return preparation and advanced asset protection systems, among them a Common Law Business Organization.¹ After conducting a hearing, the special

¹In his voluntary petition Quay sought imposition of an 18-month suspension of his license to practice law in Georgia.

master concluded Quay's guilty plea constituted a violation of Rule 8.4(a)(2) and that filing his own false tax return was serious criminal conduct involving dishonesty and entailed a dishonest or selfish motive. The special master found that Quay's conduct caused clients serious or potentially serious injury and demonstrated a failure to understand fundamental legal doctrines. After acknowledging Quay's lack of a disciplinary record, his evidence of good character and interim rehabilitation, and the fact that he had suffered other penalties as a result of his conduct, the special master recommended that Quay's petition for voluntary discipline be rejected and that he be disbarred.

After reviewing the record, we concur in the recommendations of the special master and agree that disbarment is the proper sanction for Quay's conduct. Quay is reminded of his duties pursuant to Bar Rule 4-219(c). It is hereby ordered that his name be removed from the rolls of persons authorized to practice law in the State of Georgia.

Disbarred. All the Justices concur.