

In the Supreme Court of Georgia

Decided: MAY 14 2007

S07Y0594. IN THE MATTER OF MONIQUE WALKER

PER CURIAM.

This disciplinary matter is before the Court on the third petition for voluntary discipline of Respondent Monique Walker in which she requests the imposition of a suspension of no more than 120 days and a public reprimand. This Court rejected Walker's two previous petitions in which she sought the imposition of a public reprimand and in which she sought the imposition of a public reprimand or 30-day suspension. In her petition, Walker admits that she pled guilty in federal court to the misdemeanor of filing a fraudulent tax return, 26 USC § 7207. The factual basis for the plea was that she accepted a check, which bore the notation "consulting fees," for \$700.00 from her father's company, and did not report the money as income. She contends she believed the money was a gift, she is remorseful and contrite for her negligence in not reporting the check as income, she did not intend to deceive the IRS, and she has paid the taxes owed and penalties stemming from her actions. Rule 8.4 (a) (3) of Bar Rule 4-102 (d) provides that it shall be a violation of the Georgia Rules of Professional Conduct for a lawyer to be convicted of a misdemeanor involving moral turpitude

where the underlying conduct relates to the lawyer's fitness to practice law. The maximum penalty for a violation of Rule 8.4 (a) (3) is disbarment.

We have reviewed the record in this matter and although the State Bar recommends that the petition be rejected, we find that a 120-day suspension and a public reprimand is the appropriate level of discipline in this matter. See In re: Thompson, 265 Ga. 831 (463 SE2d 118) (1995) (120-day suspension for failure to file tax return); and In re: Hege, 258 Ga. 492 (371 SE2d 403) (1988) (six-month suspension for failure to file tax return). Accordingly, Walker's petition for voluntary discipline hereby is accepted and Walker is suspended from the practice of law in this State for 120 days from the date of this opinion. We also hereby order that Walker be administered a public reprimand in open court pursuant to Bar Rule 4-102 (b) (3) and 4-220 (c). Walker is reminded of her duties under Bar Rule 4-219 (c).

One hundred and twenty day suspension and public reprimand. All the Justices concur.