

5. The Defendant did not timely file his North Carolina individual income tax returns for the years 1994, 1995, and 1996.

6. The North Carolina Department of Revenue charged the Defendant with three counts of failure to file North Carolina individual income tax returns for 1994, 1995, and 1996 in violation of N.C. Gen. Stat. Section 105-236(9).

7. On October 14, 1998 in Wake County District Court, the Defendant was found guilty of all three counts of failure to file North Carolina individual income tax returns. The Defendant was ordered, among other things, to perform 100 hours of community service, file his 1997 state individual income tax returns by October 15, 1998 and file his 1998 and future tax returns promptly.

8. The Defendant appealed the district court's decision to superior court.

9. On August 23, 1999, the Defendant withdrew his appeal in superior court and his case was remanded to district court for immediate execution of the district court's judgment entered on October 14, 1998.

10. On or about January 1, 1996, the Defendant and W. Thomas Portwood Jr. (hereafter Mr. Portwood) signed an agreement designated as, "Agreement To Form Professional Partnership: Law Practice".

11. Mr. Portwood testified that he and the Defendant did not operate their law practices as a law partnership in 1996, 1997, and 1998. Mr. Portwood and the Defendant had separate offices, paid their separate office expenses, maintained separate operating and trust accounts, and had separate telephone lines in 1996, 1997, and 1998.

12. Mr. Portwood testified that his accountant told him that based upon the way he and the Defendant were running their law practices, they were not operating their law practices as a partnership and they should not file law partnership returns with the state or federal governments.

13. Mr. Portwood told the Defendant on or about October 15, 1997 that his accountant advised that Mr. Portwood and the Defendant were not operating their practices as a partnership.

14. Mr. Portwood filed federal and state individual income tax returns for tax years 1996, 1997, and 1998.

15. The Defendant filed individual income tax returns with the federal and state governments for tax years 1996, 1997, and 1998.

16. Neither the Defendant nor Mr. Portwood filed partnership tax returns with the federal and state governments for tax years 1996, 1997, and 1998.

sion of the Defendant's treatment, the psychiatrist shall file a written report with the North Carolina State Bar about the Defendant's treatment. The written report shall specifically include the psychiatrist's opinion about whether the defendant suffers from any mental, emotional, or substance abuse problems which will interfere with the Defendant performing the obligations necessary to practice law.

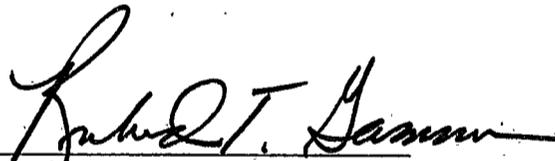
5. The Defendant shall not have violated any provisions of the Revised Rules of Professional Conduct during the period of active suspension.
6. The Defendant shall have paid all costs incurred in this proceeding, N.C. State Bar v. Adams, 00 DHC 1, and taxed against him within six months of the date of this order of discipline.

2. Upon entry of an order staying this suspension and granting the reinstatement of the Defendant's law license, the order of stayed suspension shall continue in force for the balance of the term of suspension, provided that the defendant complies with the following conditions:

- a. The Defendant shall violate no federal, state or local laws.
- b. The Defendant shall violate no provisions of the Revised Rules of Professional Conduct.
- c. The Defendant shall pay any costs assessed against him in connection with his reinstatement proceeding.

Signed by the chair with the consent of the other hearing committee members, this

8th day of May, 2000.



Richard T. Gammon,
Hearing Committee Chair