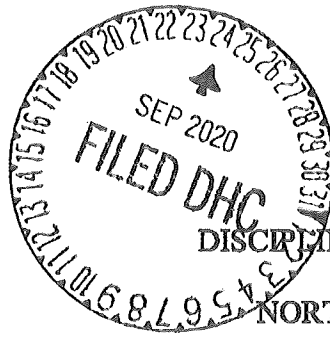


STATE OF NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
20 DHC 3

IN RE: TENDER OF SURRENDER OF
LICENSE OF
JOSEPH H. FORBES, JR.
NCSB #12401

ORDER OF DISBARMENT

THIS MATTER came before the Chair of the Disciplinary Hearing Commission of the North Carolina State Bar pursuant to 27 N.C. Admin. Code 1B.0121(d) of the State Bar Discipline and Disability Rules upon the affidavit of surrender of license executed by Joseph H. Forbes, Jr., on September 18, 2020 and filed in the offices of the State Bar on September 23, 2020.


Based on the affidavit, the Chair finds that Joseph H. Forbes, Jr., committed the violations of the Rules of Professional Conduct as set forth in the State Bar's complaint in the captioned matter. This conduct constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28 (b)(2).

WHEREFORE, based upon Forbes' affidavit of surrender and the record of this disciplinary proceeding, the Chair of the Disciplinary Hearing Commission enters the following Order:

1. The tender of surrender of the license of Joseph H. Forbes, Jr., is hereby accepted.
2. Joseph H. Forbes, Jr., is hereby DISBARRED from the practice of law in North Carolina.
3. Joseph H. Forbes, Jr. shall comply with the provisions of 27 N.C. Admin. Code 1B.0128 of the State Bar Discipline and Disability Rules and shall surrender his license and permanent membership card to the Secretary of the North Carolina State Bar along with the affidavit required by 27 N.C. Admin. Code 1B.0128(d) of the State Bar Discipline and Disability Rules.
4. The costs of this action are taxed against Joseph H. Forbes, Jr.
5. Within 10 days of the date of this Order, Joseph H. Forbes, Jr., shall provide the State Bar with an address and telephone number at which clients seeking return of files can communicate with Joseph H. Forbes, Jr., and obtain such files, and Joseph H. Forbes, Jr., shall promptly return all files to his clients upon request.
6. If Joseph H. Forbes, Jr., fails to fully comply with 27 N.C. Admin. Code 1B.0128, he shall reimburse the State Bar for all expenses incurred by the State Bar in winding down his practice. Such expenses may include, but are not limited to, storage facility

fees, rent payments, moving expenses, charges for secure disposal of client files, postage or other mailing expenses, and compensation paid to a court-appointed trustee and/or the trustee's assistant for time and travel associated with the trusteeship. The State Bar shall send an invoice for wind-down expenses to Joseph H. Forbes, Jr., at his last known address of record with the North Carolina State Bar. Joseph H. Forbes, Jr., shall not be eligible for reinstatement until he has reimbursed the State Bar for all wind-down expenses incurred.

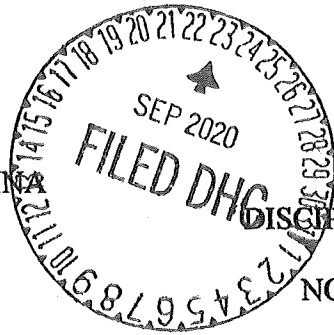
Done and ordered this the 24 day of September, 2020.



Donald C. Prentiss, Chair
Disciplinary Hearing Commission

STATE OF NORTH CAROLINA

WAKE COUNTY



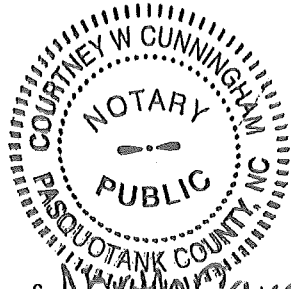
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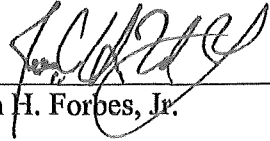
AFFIDAVIT OF SURRENDER

JOSEPH H. FORBES JR., NCSB # 12401, being first duly sworn, deposes and says as follows:

1. I desire to resign and hereby tender my license to practice law in North Carolina pursuant to State Bar Discipline & Disability Rule 27 N.C. Admin. Code 1B.0121(d).
2. My resignation is freely and voluntarily rendered and is not the result of coercion or duress. I am fully aware of the implications of submitting my resignation.
3. I am aware that there is a disciplinary case pending before the North Carolina Disciplinary Hearing Commission, *North Carolina State Bar v. Joseph H. Forbes, Jr*, 20 DHC 3, alleging I violated the Rules of Professional Conduct as stated in the State Bar's complaint.
4. I acknowledge that the material facts upon which the State Bar's complaint is predicated are true.
5. I am submitting my resignation because I know that I cannot successfully defend against the complaint's allegations.
6. I understand that a hearing in the captioned matter is currently scheduled for September 25, 2020. I understand that by tendering my resignation I am giving up the right to that hearing and my resignation will be considered by the Chairperson of the Disciplinary Hearing Commission.
7. I hereby waive any further notice related to the process for the consideration of my affidavit of surrender and waive any right to be heard on the acceptance of the surrender of my license to practice law in North Carolina.
8. I affirm that I have had full opportunity to seek the advice and counsel of an attorney in making the decision to file this affidavit of surrender and, to the extent I have consulted with an attorney regarding this affidavit of surrender, I am fully satisfied with the services of my attorney in this proceeding.

Respectfully submitted, this the 18 day of September 2020.





Joseph H. Forbes, Jr.

State of: North Carolina
County of: Pasquotank
Sworn to and subscribed before me
this the 18th day of September, 2020.

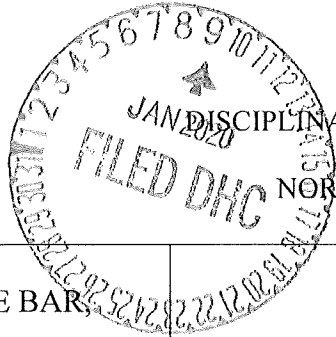


Notary Public

My commission expires: 3/12/2024

STATE OF NORTH CAROLINA

WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
20 DHC 3

THE NORTH CAROLINA STATE BAR,

Plaintiff

v.

JOSEPH H. FORBES, JR., Attorney,

Defendant

COMPLAINT

Plaintiff, complaining of Defendant, alleges and says:

1. Plaintiff, the North Carolina State Bar ("State Bar"), is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the General Statutes of North Carolina, and the Rules and Regulations of the North Carolina State Bar (Chapter 1 of Title 27 of the North Carolina Administrative Code).

2. Defendant, Joseph H. Forbes, Jr. ("Defendant"), was admitted to the North Carolina State Bar in August 1984 and is, and was at all times referred to herein, an attorney at law licensed to practice in North Carolina, subject to the laws of the State of North Carolina, the Rules and Regulations of the North Carolina State Bar and the Rules of Professional Conduct.

3. During all or part of the relevant periods referred to herein, Defendant was engaged in the practice of law in the State of North Carolina and maintained a law office in Elizabeth City, Pasquotank County, North Carolina.

Upon information and belief:

4. At all times referenced herein, Defendant practiced law as Joseph H. Forbes, Jr., Attorney at Law.

5. At all times referenced herein, Defendant had one or more employees who provided services for the benefit of Defendant's law firm.

6. When Defendant paid wages to employees of his law firm, he was required by the Internal Revenue Code ("IRS") to withhold funds from his employees' paychecks to pay the employees' social security, Medicare, and federal income taxes ("employment taxes").

7. As the owner of his law firm, Defendant was required to collect, truthfully account for, and timely pay over to the IRS employment taxes for employees his law firm.

8. Defendant was required to remit employment taxes to the IRS on a periodic basis as specified in the Internal Revenue Code.

9. From the time the employment taxes were withheld until the time they were paid to the IRS, Defendant had a fiduciary duty to hold funds withheld from employees' paychecks in trust for the benefit of the United States Department of the Treasury.

10. Defendant willfully failed to remit employment taxes to the IRS within the time required by law during the following time frames:

- (a) Third quarter of 2014;
- (b) First quarter of 2016;
- (c) Second quarter of 2016;
- (d) Third quarter of 2016;
- (e) Fourth quarter of 2016; and
- (f) First quarter of 2017.

11. Defendant knew he had a legal duty to remit employment taxes to the IRS within the times specified in the Internal Revenue Code.

12. On or about November 9, 2016, the IRS filed a tax lien against Defendant's law firm for employment taxes, penalties, and interest in the amount of:

- (a) \$197.95 for the tax period ending March 31, 2016 (first quarter of 2016); and
- (b) \$51.70 for the tax period ending June 30, 2016 (second quarter of 2016).

13. On or about May 15, 2017, the IRS filed a tax lien against Defendant's law firm for employment taxes, penalties, and interest in the amount of:

- (a) \$1,265.26 for the tax period ending September 30, 2016 (third quarter of 2016); and
- (b) \$1,692.93 for the tax period ending December 31, 2016 (fourth quarter of 2016).

14. On or about September 6, 2017, the IRS filed a tax lien against Defendant's law firm for employment taxes, penalties, and interest in the amount of:

- (a) \$3,816.57 for the tax period ending September 30, 2014 (third quarter of 2014); and
- (b) \$1,561.77 for the tax period ending March 31, 2017 (first quarter of 2017).

15. Defendant's failure to pay over to the IRS the aforementioned employment taxes was willful.

16. Willful failure to collect, account for, and pay over any tax imposed by the Internal Revenue Code is a felony pursuant to 26 U.S.C. § 7202.

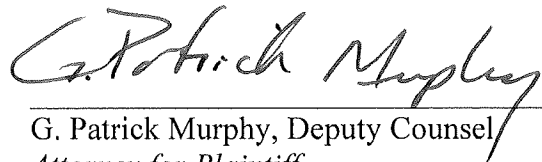
THEREFORE, Plaintiff alleges that Defendant's foregoing actions constitute grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(2) in that Defendant violated the Rules of Professional Conduct in effect at the time of the conduct as follows:

- (a) by willfully failing to pay over to the IRS the funds he was required to withhold from the paychecks of his law firm's employees as required by 26 U.S.C. § 7202, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness and fitness as a lawyer in violation of Rule 8.4(b) and engaged in conduct involving dishonesty, fraud, deceit or misrepresentation in violation of Rule 8.4(c).

WHEREFORE, Plaintiff prays that:

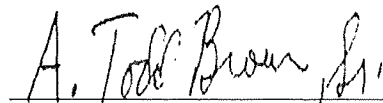
- (1) Disciplinary action be taken against Defendant in accordance with N.C. Gen. Stat. § 84-28(a) and § .0114 of the Discipline and Disability Rules of the North Carolina State Bar (27 N.C.A.C. 1B § .0114), as the evidence on hearing may warrant;
- (2) Defendant be taxed with the administrative fees and costs permitted by law in connection with this proceeding; and
- (3) For such other and further relief as is appropriate.

This the 9th day of January, 2020.



G. Patrick Murphy, Deputy Counsel/
Attorney for Plaintiff
The North Carolina State Bar
State Bar #10443
P.O. Box 25908
Raleigh, NC 27611
919-828-4620

Signed pursuant to 27 N.C. Admin. Code 1B §.0113(n) and §.0105(a)(10).



A. Todd Brown, Sr., Chair
Grievance Committee