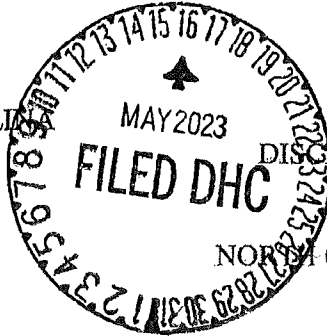


STATE OF NORTH CAROLINA

WAKE COUNTY



BEFORE THE  
 DISCIPLINARY HEARING  
 COMMISSION  
 OF THE  
 NORTH CAROLINA STATE BAR  
 21 DHC 14

<p>THE NORTH CAROLINA STATE BAR,          Plaintiff          v.          GREGORY A. BULLARD, Attorney,          Defendant</p>	<p>CONSENT ORDER          OF DISCIPLINE</p>
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This matter came before a hearing panel of the Disciplinary Hearing Commission composed of Shannon R. Joseph, Chair, James A. Davis, and Heath R. Jenkins. Savannah B. Perry and Jennifer A. Porter represented Plaintiff, the North Carolina State Bar. Defendant, Gregory A. Bullard, was represented by Alan M. Schneider. Defendant waives a formal hearing in this matter. The parties stipulate and agree to the findings of fact and conclusions of law recited in this consent order. The parties consent to the consideration of and conclusions of rule violations made in this order to conform to the evidence developed in this case that may differ from the allegations originally set forth in the Amended Complaint. The parties consent to the discipline imposed by this order. By consenting to the entry of this order, Defendant knowingly, freely and voluntarily waives his right to appeal this consent order or to challenge in any way the sufficiency of the findings.

Based on the foregoing and on the consent of the parties, the Hearing Panel hereby makes by clear, cogent and convincing evidence the following:

**FINDINGS OF FACT**

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, Gregory A. Bullard, was admitted to the North Carolina State Bar on 18 August 2000, 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 Pembroke, Robeson County, North Carolina.

4. Defendant was properly served with process and the matter came before the hearing panel with due notice to all parties.

Employee Withholding Taxes and Unemployment Taxes

5. In or around 2003, Defendant and his father established Bullard & Bullard, PLLC (“Defendant’s law firm” or “the law firm”). Defendant and his father were 50/50 partners in the law firm.

6. During all times referred to herein, Defendant’s law firm had one or more employees who provided services for the benefit of Defendant’s law firm.

7. When Defendant’s law firm paid its employees, Defendant’s law firm was required by the Internal Revenue Service (“IRS”) to withhold funds from employees’ paychecks to remit the employees’ social security, Medicare, and federal income taxes (“employment taxes”).

8. Defendant’s law firm was required to collect, truthfully account for, and timely remit to the IRS the employment taxes withheld for employees of the law firm.

9. Defendant’s law firm was required to remit to the IRS the employment taxes withheld for employees of the law firm on a periodic basis as specified in the Internal Revenue Code.

10. From the time the employment taxes were withheld until the time they were remitted to the IRS, Defendant’s law firm had a fiduciary duty to hold funds withheld from employees’ paychecks for the benefit of the United States Department of the Treasury.

11. Defendant’s law firm was also required pursuant to the Internal Revenue Code to report and pay taxes under the Federal Unemployment Tax Act (“FUTA taxes”) to the federal government for the benefit of the employees of the law firm.

12. Defendant’s law firm withheld funds from employees for employment taxes and failed to remit those funds to the IRS within the time required by law for the relevant employment tax quarters:

- a. Second quarter of 2007;
- b. Third quarter of 2007;
- c. Fourth quarter of 2007;
- d. First quarter of 2009;
- e. Second quarter of 2009;

- f. Third quarter of 2009;
- g. Fourth quarter of 2009;
- h. First quarter of 2010;
- i. Second quarter of 2010;
- j. Third quarter of 2010;
- k. Fourth quarter of 2010;
- l. First quarter of 2011;
- m. Second quarter of 2011;
- n. Third quarter of 2011;
- o. Fourth quarter of 2011;
- p. First quarter of 2012;
- q. Second quarter of 2012;
- r. Third quarter of 2012;
- s. Fourth quarter of 2012;
- t. Second quarter of 2013;
- u. Third quarter of 2013;
- v. Fourth quarter of 2013;
- w. First quarter of 2014;
- x. Second quarter of 2014; and
- y. Third quarter of 2014.

13. Defendant's law firm also failed to pay FUTA taxes to the federal government for the benefit of the employees of the law firm for tax years 2009, 2010, 2011, 2012, 2013, and 2014.

14. Defendant knew the law firm had legal duties (i) to remit the funds withheld for employment taxes to the IRS within the time periods specified in the Internal Revenue Code and (ii) to report and pay FUTA taxes to the federal government.

15. On or about 10 March 2015, the IRS filed a tax lien against Defendant's law firm for the unpaid tax balance of employment taxes, plus penalties and interest, in the amount of:

- a. \$23,316.45 for the first quarter of 2009;
- b. \$12,734.88 for the second quarter of 2009;
- c. \$15,688.83 for the third quarter of 2009;
- d. \$22,351.85 for the fourth quarter of 2009;
- e. \$21,947.45 for the first quarter of 2010;
- f. \$23,948.31 for the second quarter of 2010;
- g. \$23,346.17 for the third quarter of 2010;
- h. \$30,769.48 for the fourth quarter of 2010;
- i. \$18,028.54 for the first quarter of 2012;
- j. \$11,742.03 for the second quarter of 2012;
- k. \$16,969.21 for the third quarter of 2012;
- l. \$16,070.99 for the fourth quarter of 2012;
- m. \$7,997.91 for the second quarter of 2013;

- n. \$12,200.27 for the third quarter of 2013; and
- o. \$15,083.69 for the fourth quarter of 2013.

16. On or about 10 March 2015, the IRS filed a tax lien against Defendant's law firm for the unpaid tax balance of employment taxes, plus penalties and interest, in the amount of:

- a. \$9,627.96 for the first quarter of 2014;
- b. \$8,807.25 for the second quarter of 2014; and
- c. \$9,033.49 for the third quarter of 2014.

17. On or about 8 April 2015, the IRS filed a tax lien against Defendant's law firm for the unpaid tax balance of employment taxes, plus penalties and interest, in the amount of:

- a. \$23,053.20 for the first quarter of 2011;
- b. \$21,211.15 for the second quarter of 2011;
- c. \$21,601.59 for the third quarter of 2011; and
- d. \$17,902.42 for the fourth quarter of 2011.

18. On or about 11 May 2015, the IRS filed a tax lien against Defendant's law firm for the unpaid tax balance of employment taxes, plus penalties and interest, in the amount of:

- a. \$21,752.17 for the second quarter of 2007;
- b. \$21,402.11 for the third quarter of 2007; and
- c. \$21,073.61 for the fourth quarter of 2007.

19. On or about 20 October 2015, the IRS filed a tax lien against Defendant's law firm for the unpaid balance of FUTA taxes in the amount of:

- a. \$422.92 for the tax period ending 31 December 2009;
- b. \$372.41 for the tax period ending 31 December 2010;
- c. \$485.73 for the tax period ending 31 December 2011;
- d. \$498.75 for the tax period ending 31 December 2012;
- e. \$481.20 for the tax period ending 31 December 2013; and
- f. \$304.32 for the tax period ending 31 December 2014.

20. Shortly after Defendant's law firm was established in 2003, Defendant's father was diagnosed with a serious medical condition. Defendant's sister, then a recent college graduate, joined the law firm as a non-lawyer assistant.

21. As a result of the treatment for his condition, Defendant's father was diagnosed with another serious medical condition in or around 2009. This second diagnosis soon rendered Defendant's father unable to participate fully in the management of the law firm.

22. Defendant had managerial and direct supervisory authority over his sister during her employment at the law firm.

23. Defendant's sister initially performed secretarial work for Defendant in connection to client matters.

24. Between 2003 and 2009, Defendant's sister gradually acquired additional administrative duties within the law firm.

25. Defendant's sister's duties eventually included serving as the bookkeeper for the law firm operating account.

26. Defendant gave his sister authorization to sign his name on operating account checks and tax-related documents without his review.

27. Defendant knew or should have known that his father was unable to oversee or review Defendant's sister's handling of the funds in the law firm operating account or other administrative matters after he was diagnosed with the second serious medical condition.

28. Defendant did not adequately oversee or review his sister's handling of the funds in the law firm operating account or tax-related matters.

29. Defendant's sister unilaterally chose not to file on behalf of the law firm required forms concerning federal employment taxes and FUTA taxes.

30. Defendant's sister unilaterally chose not to remit federal employment taxes withheld and FUTA taxes to the IRS when funds in the firm operating account were low.

31. Defendant's sister concealed and did not inform Defendant and his father of letters and notices sent by the IRS to Defendant's law firm as a consequence of its failures to file the required forms and remit the associated taxes.

32. As a partner in the law firm, Defendant was ultimately responsible for ensuring the firm complied with its legal duties (i) to report and remit the funds withheld for employment taxes to the IRS within the time periods specified in the Internal Revenue Code and (ii) to report and pay FUTA taxes to the IRS.

33. Defendant failed to ensure that the law firm complied with its legal duties (i) to report and remit the funds withheld for employment taxes to the IRS within the time periods specified in the Internal Revenue Code and (ii) to report and pay FUTA taxes to the IRS.

#### Individual Income Taxes

34. During calendar years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018, Defendant's income exceeded the minimum threshold above which an individual is required to file federal and state income tax returns.

35. For these years, Defendant was aware of the deadlines for filing state and federal tax returns and paying any tax liability.

36. Defendant failed to file, within the times required by law, federal income tax returns showing his tax liability for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018.

37. Defendant failed to file, within the times required by law, state income tax returns showing his tax liability for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018.

38. Defendant failed to pay, within the times required by law, his federal income tax liability for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018.

39. Defendant failed to pay, within the times required by law, his state income tax liability for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018.

40. Defendant's failure to file and pay federal and state income tax returns, within the times required by law, for tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018 was willful.

41. Willful failure to file and pay federal income tax within the time required by law is a violation of 26 U.S.C. § 7203, which is a federal misdemeanor.

42. Willful failure to file and pay North Carolina income tax within the time required by law is a violation of N.C. Gen. Stat. § 105-236(a)(9), which is a state misdemeanor.

#### Handling of Entrusted Funds in Violation of a Court Order

43. On 10 April 2012, a Consent Order of Preliminary Injunction was entered in Wake County Superior Court against Defendant.

44. Pursuant to the Consent Order, Defendant was "enjoined from accepting or receiving any funds from clients or third parties in a fiduciary capacity, from withdrawing any funds from and/or drawing any checks or other instruments against any account in which client or fiduciary funds have been deposited and from directing or permitting any employee or agent to withdraw funds from and/or to draw any checks or other instruments upon any account in which client or fiduciary funds have been deposited until and unless expressly permitted by subsequent orders of the Court."

45. The Consent Order remained in effect until 16 September 2020.

46. Between 2015 and 2019, Defendant received, maintained, and disbursed from his operating account entrusted funds while he was enjoined, including, but not limited to,

funds belonging to H. Oxendine, M. Oxendine, J. Locklear, and NorthPoint Properties and Management Group, LLC.

Based on the foregoing Findings of Fact and with the consent of the parties, the Hearing Panel makes the following:

### **CONCLUSIONS OF LAW**

1. All parties are properly before the Hearing Panel and the Panel has jurisdiction over Defendant, Gregory A. Bullard, and the subject matter of this proceeding.

2. Defendant's conduct, as set forth in the Findings of Fact above, constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(2) in that Defendant violated the Rules of Professional Conduct as follows:

- (a) By failing to ensure that his law firm timely remitted to the IRS the funds withheld from his law firm employees and timely paid the FUTA taxes for the employees of his law firm to the IRS, Defendant engaged in conduct prejudicial to the administration of justice in violation of Rule 8.4(d);
- (b) By failing to timely file and pay his 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2018 federal and state income taxes, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness, or fitness as a lawyer in violation of Rule 8.4(b) and engaged in conduct involving dishonesty or misrepresentation in violation of Rule 8.4(c); and
- (c) By receiving, maintaining, and disbursing from his operating account entrusted funds while he was enjoined from doing so, Defendant engaged in conduct that is prejudicial to the administration of justice in violation of Rule 8.4(d).

Based on the foregoing Findings of Fact and Conclusions of Law and the consent of the parties, the Hearing Panel makes by clear, cogent and convincing evidence the following:

### **ADDITIONAL FINDINGS OF FACT REGARDING DISCIPLINE**

1. The findings of fact in paragraphs 1 – 46 above are reincorporated as if set forth herein.

2. Defendant was licensed in 2000 and has substantial experience in the practice of law. Defendant was elected to serve his community as a District Court Judge in Robeson County in 2020 and sworn in on 9 January 2021.

3. Defendant has prior professional discipline:

(a) In February 2014, Defendant consented to a five-year stayed suspension before the Disciplinary Hearing Commission in case number 13 DHC 26 for failing to properly identify, account for, and maintain entrusted funds and for failing to comply with requests from the Trust Account Compliance Program of the North Carolina State Bar after he signed a contract to participate in the program; and

(b) In February 2016, the Grievance Committee of the North Carolina State Bar censured Defendant in grievance file number 15G0544 for neglecting an adoption, failing to communicate with his client, and failing to supervise his office assistant.

4. Defendant's conduct of receiving, maintaining, and disbursing entrusted funds in his operating account caused potential significant harm by placing entrusted funds at risk of being used for Defendant's benefit and/or attached or garnished by taxing authorities or creditors.

5. Defendant's mismanagement of entrusted funds was not the result of any dishonest intent.

6. A willful failure to file a tax return inherently involves an implicit representation to taxing authorities that one did not engage in the taxable event that would require one to file a tax return, which was not accurate in Defendant's case.

7. The obligation to file and pay one's taxes is a legal and civic duty shared by all citizens. When lawyers fail to comply with their tax obligations, it undermines public confidence in the legal profession.

8. Defendant's failure to make reasonable efforts to ensure that his sister's conduct was compatible with his law firm's legal obligations resulted in significant harm in that the withheld income taxes, Social Security taxes, and Medicare taxes were not timely reported or paid over for the firm's employees and the unemployment taxes were not timely reported or paid for the firm's employees.

9. Throughout the time period of the conduct found in violation of the Rules of Professional Conduct, Defendant's father struggled with multiple serious health conditions, with his father's health significantly deteriorating in about 2009, ultimately leading to his father's death in 2020. Defendant was struggling with grief over his father's declining health as well as with attempting to take on additional work and responsibilities during this time.

10. Defendant has taken steps toward satisfying his outstanding individual income tax obligations and those of the law firm, including, but not limited to entering into

two separate payment plans with the IRS. However, Defendant is not currently in compliance with the terms of those payment plans.

11. Defendant actively participated in this disciplinary proceeding.
12. Defendant enjoys an excellent reputation in his community.

Based on the foregoing Findings of Fact, Conclusions of Law, Findings of Fact Regarding Discipline, and the consent of the parties, the Hearing Panel enters the following:

#### **CONCLUSIONS OF LAW REGARDING DISCIPLINE**

1. The Hearing Panel has carefully considered all of the different forms of discipline available to it, including admonition, reprimand, censure, suspension and disbarment.

2. The Hearing Panel has considered all of the factors enumerated in 27 N.C.A.C. 1B § .0116(f)(1) and determines the following factors are applicable in this matter:

- (a) intent of the defendant to commit acts where the harm or potential harm is foreseeable; and
- (b) acts of dishonesty or misrepresentation, specifically with respect to Defendant's failure to timely file federal and state individual income tax returns.

3. The Hearing Panel has considered the factors enumerated in 27 N.C.A.C. 1B § .0116(f)(2) of the Rules and Regulations of the North Carolina State Bar and, although there is an applicable factor from this section, the Hearing Panel determines that disbarment is not necessary for the protection of the public in light of the unique circumstances in this case.

4. The Hearing Panel has considered all of the factors enumerated in 27 N.C.A.C. 1B § .0116(f)(3) of the Rules and Regulations of the North Carolina State Bar and determines that the following factors are applicable in this matter:

- (a) Prior disciplinary offenses;
- (b) Absence of dishonest or selfish motive;
- (c) Timely good faith efforts to make restitution or to rectify consequences of misconduct;
- (d) A pattern of misconduct;

- (e) Multiple offenses;
- (f) Effect of any personal or emotional problems on the conduct in question;
- (g) Full and free disclosure to the hearing panel or cooperative attitude toward the proceedings;
- (h) Remorse;
- (i) Character or reputation; and
- (j) Degree of experience in the practice of law.

5. A censure, reprimand, or admonition would be insufficient discipline because of the gravity of the significant harm and potential significant harm to the administration of justice, the legal profession, and the public caused by Defendant's conduct.

6. The public will be adequately protected by stayed suspension of Defendant's license, including conditions designed to ensure protection of the public and continued compliance with the Rules of Professional Conduct.

7. The Hearing Panel determines that discipline short of stayed suspension would not adequately protect the public, the legal profession or the administration of justice for the following reasons:

- (a) The factors under Rule .0116(f)(1) are of a nature that support imposition of a stayed suspension as the appropriate discipline; and
- (b) Entry of an order imposing less serious discipline would fail to acknowledge the seriousness of the offenses Defendant committed and would send the wrong message to attorneys and to the public regarding the conduct expected of members of the Bar of this state.

Based on the foregoing Findings of Fact, Conclusions of Law, Findings of Fact Regarding Discipline, Conclusions of Law Regarding Discipline, and the consent of the parties, the Hearing Panel hereby enters the following:

#### **ORDER OF DISCIPLINE**

1. The law license of Defendant, Gregory A. Bullard, is hereby suspended for three years, effective upon filing of this Consent Order of Discipline with the Clerk. The suspension is stayed immediately as set forth herein, subject to the terms of paragraph 3 below.

2. The administrative fees and costs of this action are taxed to Defendant. Defendant must pay the administrative fees and costs of this action within 30 days of service upon him of the statement of administrative fees and costs by the Secretary.

3. The three-year suspension is stayed for a period of five years as long as Defendant complies and continues to comply with the following conditions:

- (a) If Defendant does not intend to handle entrusted funds or open or operate a trust account during the period of stayed suspension, then for as long as Defendant is not handling entrusted or fiduciary funds or maintaining an attorney trust account, on a quarterly basis Defendant shall submit to the Office of Counsel an affidavit certifying that he did not handle any entrusted or fiduciary funds in the preceding quarter and is not maintaining an attorney trust account. This affidavit shall be executed and provided to the Office of Counsel by the 30th day of the following month following the end of each quarter;
- (b) If Defendant maintains a trust account during the period of stayed suspension, he shall retain a trust account monitor approved by the Office of Counsel who shall provide semi-annual written reports to the State Bar confirming that, at all times during the period of each written report, Defendant maintained in his trust account all client funds or other entrusted funds he was required to maintain in trust and that Defendant has at all times relevant to each such report been in compliance with all requirements of the Rules of Professional Conduct regarding safekeeping property (which are currently codified in Rules 1.15-2 and 1.15-3). The audit shall address all items on the Report Template form which will be provided by the State Bar to Defendant. Defendant shall be solely responsible for the cost of compliance with this paragraph;
- (c) For all payment agreements Defendant has entered into or will enter into with the IRS to pay all outstanding taxes, penalties, and interest owed by Defendant and/or Defendant's law firm, Defendant shall provide a copy of such payment agreements to the Office of Counsel within 30 days of the effective date of this Consent Order or within 30 days of the entry of any payment agreements entered into during the period of stayed suspension;
- (d) Defendant shall, within 180 days of the effective date of this Consent Order, cure all failure(s) to comply with the terms of all payment agreements referenced in paragraph 3(c) above that exist as of the effective date of this Consent Order or any superseding payment agreements reached with the IRS after the effective date of this Consent Order. Defendant shall, within 180 days of the effective date of this Consent Order, bring himself into compliance with the terms of all existing payment agreements by making all payments necessary to bring current all required payment(s) Defendant

has missed since entering into such payment agreement(s) with the IRS or demonstrate his compliance with any superseding payment agreements reached with the IRS after the effective date of this Consent Order. Defendant shall provide proof of his satisfaction of the requirements of this paragraph within 210 days of the effective date of this Consent Order;

- (e) Defendant shall provide proof of all payments made pursuant to all payment agreements with the IRS within 10 days of each payment by Defendant;
- (f) Defendant shall timely file all state and federal tax returns and timely pay all state and federal taxes during the period of stayed suspension, including, but not limited to, individual income taxes, employment taxes, and unemployment taxes. Timeliness shall be determined based on the filing deadlines established by the DOR and the IRS. If Defendant obtains an extension of time to file any tax return, Defendant must provide proof that the extension was approved by the applicable tax authority to the Office of Counsel within 10 days of the approval of the request for extension;
- (g) Defendant shall provide to the Office of Counsel copies of all state and federal tax returns filed during the period of stayed suspension within 10 days of the date such returns were filed by Defendant;
- (h) Defendant shall provide to the Office of Counsel proof of payment of all state and federal taxes due during the period of stayed suspension within 10 days of payment of such taxes by Defendant;
- (i) Defendant shall provide to the Office of Counsel copies of all correspondence sent to the DOR or the IRS by Defendant or received by Defendant from the DOR and IRS during the period of stayed suspension within 10 days after the correspondence was sent by Defendant or received by Defendant;
- (j) Defendant shall provide to the Office of Counsel summaries of all oral communications between the DOR and/or the IRS and Defendant during the period of active suspension within 10 days of such communication;
- (k) Defendant shall execute a DOR Form Gen-93 (Tax Information Authorization for Taxpayer Records) annually authorizing the Office of Counsel to obtain all records related to Defendant's State income and employment taxes for the preceding year. The executed authorizations shall be delivered to the State Bar on July 1 of each calendar year;
- (l) Defendant shall remain current in payment of all State Bar Membership dues, fees, and costs, including all Client Security Fund assessments and

other charges or surcharges that the State Bar is authorized to collect from him, including all judicial district dues, fees, and assessments;

- (m) Defendant shall timely comply with his North Carolina State Bar CLE requirements as set forth in N.C. Admin. Code 1D § .1518 and pay all fees and costs assessed by the applicable deadline. Defendant shall provide proof of the same to the Office of Counsel within 10 days of completing each CLE course;
- (n) Defendant shall complete three additional hours of CLE on the topic of trust account management each year during the stay of this suspension. At least one of the three hours of CLE shall be a course taught by the Trust Account Compliance Counsel for the North Carolina State Bar. This CLE requirement is in addition to the requirements set forth in N.C. Admin. Code 1D § .1518(a);
- (o) Defendant shall respond to all communications from the North Carolina State Bar, including communications from the Attorney Client Assistance Program, within 30 days of receipt of the communication or by the deadline stated in the communication, whichever is sooner, and shall participate in good faith in the State Bar's fee dispute resolution program for any petition received during the period of stay;
- (p) Defendant shall promptly accept service of all certified mail that is sent to him from the State Bar;
- (q) Defendant shall not violate the Rules of Professional Conduct or the laws of the United States or of any state or local government, other than minor traffic violations, during the period of stay; and
- (r) Defendant shall keep the State Bar Membership Department advised of his current business and home addresses. Defendant shall notify the State Bar of any change in address within ten days of such change. His current business address must be a street address, not a post office box or drawer.

4. If Defendant fails to comply with any of the conditions of the stayed suspension provided in paragraph 3(a) through (r), the stay of the suspension may be lifted as provided in 27 N.C. Admin. Code 1B § .0118(a) of the North Carolina State Bar Discipline and Disability Rules.

5. If the stay of the suspension is lifted and the suspension is activated for any reason, the DHC may enter an order imposing such conditions as it deems proper for the reinstatement of Defendant's license at the end of the suspension. In addition to any such conditions, Defendant must establish the following by clear, cogent, and convincing

evidence prior to being reinstated to the practice of law after any period of active suspension:

- (a) That Defendant is current on all his tax law obligations to all taxing authorities, including but not limited to, satisfying all tax liens that have been or may be filed, and being current on filing and payment requirements for all tax obligations. For all payment agreements Defendant has entered into or will enter into with the IRS to pay all outstanding taxes, penalties, and interest owed by Defendant and/or Defendant's law firm, Defendant must demonstrate that he has timely complied with the terms of those agreements throughout the entire period of active suspension;
- (b) That Defendant cured any failures to comply with the terms of the payment agreements Defendant has with the IRS to pay all outstanding taxes, penalties, and interest owed by Defendant and/or Defendant's law firm that existed as of the effective date of this Consent Order;
- (c) That Defendant timely filed all state and federal tax returns and timely paid all state and federal taxes during the period of stayed suspension. Timeliness shall be determined based on the filing deadlines established by the DOR and the IRS;
- (d) That Defendant submitted his law license and membership card to the Secretary of the North Carolina State Bar within 30 days of the date of the order lifting the stay and/or activating the suspension of his law license;
- (e) That Defendant provided to the Office of Counsel copies of all correspondence sent to the DOR and IRS by Defendant and all correspondence received by Defendant from the DOR and IRS during the period of active suspension;
- (f) That Defendant provided to the Office of Counsel summaries of all oral communications between Defendant, on the one hand, and the DOR or the IRS, on the other hand during the period of active suspension;
- (g) That Defendant properly wound down his law practice and complied with the provisions of 27 N.C. Admin. Code 1B § .0128 following entry of the order lifting the stay and/or activating the suspension of his law license;
- (h) That Defendant timely paid all administrative fees and costs assessed against him in this proceeding as reflected on the statement of administrative fees and costs served upon him by the Secretary of the North Carolina State Bar;

- (i) That within 15 days of the effective date of the order lifting the stay and/or activating the suspension of his law license, Defendant provided the North Carolina State Bar Office of Counsel with an address and telephone number at which clients seeking return of files could communicate with Defendant and obtain such files;
- (j) That Defendant provided within 10 days client files to all clients who made a request for return of their files;
- (k) That Defendant kept the North Carolina State Bar Membership Department advised of his current physical business and home addresses (not post-office box or drawer addresses), telephone number(s), and e-mail address(es) and notified the State Bar Membership Department of any change in address within 10 days of such change;
- (l) That Defendant provided full and complete responses to all communications from the North Carolina State Bar and provided all requested documentation in response to all communications from the North Carolina State Bar, including letters of notice, requests for information, and communications from the Attorney Client Assistance Program (ACAP), within 15 days of receipt of such communication or by the deadline stated in the communication, whichever is sooner, and participated in good faith in the State Bar's fee dispute resolution program for any petition that was pending at the time of the entry of this Consent Order or of which he received notice after entry of the Consent Order;
- (m) That, at the time of his petition for reinstatement, Defendant is current in payment of all North Carolina State Bar membership dues, fees and costs, including all Client Security Fund assessments and other charges or surcharges the State Bar is authorized to collect from him, including all judicial district dues, fees, and assessments;
- (n) That, at the time of his petition for reinstatement, there is no deficit in Defendant's completion of mandatory CLE hours, in reporting of such hours, or in payment of any fees and costs associated with attendance at CLE programs;
- (o) That, Defendant completed, within the 6 months that immediately preceded his petition for reinstatement, 3 hours of CLE in the area of trust account management approved by the North Carolina State Bar Office of Counsel;
- (p) That Defendant did not engage in the unauthorized practice of law during the period of active suspension; and

(q) That Defendant did not violate the Rules of Professional Conduct of North Carolina or of any other jurisdiction in which he is licensed to practice law or the laws of the United States or of any state or local government, other than minor traffic violations

6. If the stay of suspension is lifted and the suspension is activated for any reason, and if Defendant fails to fully comply with 27 N.C. Admin. Code 1B § .0128, Defendant shall reimburse the North Carolina State Bar for any expenses incurred by the State Bar in winding down Defendant's 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 the appointed trustee and/or the trustee's assistant(s) for time and travel associated with the trusteeship. The State Bar shall send an invoice of the expenses incurred by the State Bar in winding down Defendant's practice to Defendant at the address on file with the State Bar Membership Department. Defendant shall pay the expenses within thirty days of the State Bar mailing the invoice to him.

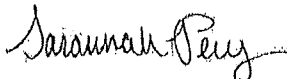
7. Unless Defendant's obligations under this Order are modified by further order of the Disciplinary Hearing Commission (DHC), Defendant's obligations under this Order end five years from the effective date of this Order, provided there are no pending motions to activate the suspension of his law license alleging lack of compliance with the conditions of the stay of the suspension.

8. The DHC will retain jurisdiction of this matter pursuant to 27 N.C. Admin. Code 1B § .0118(a).

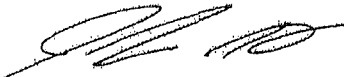
Signed by the undersigned Chair with the knowledge and consent of the other members of the Hearing Panel, this is the 16<sup>th</sup> day of May, 2023.

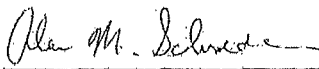
  
Shannon R. Joseph  
Hearing Panel Chair

CONSENTED TO:

  
Savannah B. Perry, Deputy Counsel  
Counsel for Plaintiff

  
Gregory A. Bullard, Defendant

  
Jennifer A. Porter, Deputy Counsel  
Counsel for Plaintiff

  
Alan M. Schneider  
Counsel for Defendant