

SUPREME COURT OF THE STATE OF NEW YORK
Appellate Division, Fourth Judicial Department

MATTER OF LISA M. YAEGER, A SUSPENDED ATTORNEY, RESPONDENT.
GRIEVANCE COMMITTEE OF THE EIGHTH JUDICIAL DISTRICT, PETITIONER.

-- Order of suspension entered. Per Curiam Opinion: Respondent was admitted to the practice of law by this Court on June 27, 1991. On September 20, 2013, she was convicted upon her plea of guilty in the United States District Court for the Western District of New York of three counts of filing a false income tax return in violation of 26 USC § 7207, a federal misdemeanor. Respondent admitted in the plea colloquy that she filed federal personal income tax returns for the tax years 2005 through 2007 wherein she failed to report all of the income that she had earned from her practice of law, with the result that she had avoided income taxes in the total amount of \$22,905. This Court thereafter determined that respondent had been convicted of a "serious crime" within the meaning of Judiciary Law § 90 (4) (d) and, by order entered October 23, 2013, the Court suspended respondent on an interim basis pursuant to Judiciary Law § 90 (4) (f) and directed her to show cause why a final order of discipline should not be entered. On February 10, 2014, respondent was sentenced in District Court to supervised release for a period of six months. Respondent subsequently appeared before this Court and was heard in mitigation.

In determining an appropriate sanction, we have considered respondent's expression of remorse to this Court, her otherwise unblemished record and the fact that she has made restitution in full. We note, however, that respondent has committed a fraud on the government in direct contravention of the obligation of all attorneys to comply with the laws, particularly those so fundamental to our form of government as the filing of income tax returns and the payment of the determined tax (*see Matter of Mahon*, 15 AD2d 232, 234). Accordingly, after consideration of all of the factors in this matter, we conclude that respondent should be suspended from the practice of law for a period of two years, effective October 23, 2013, and until further order of this Court. PRESENT: CENTRA, J.P., PERADOTTO, LINDLEY, AND WHALEN, JJ. (Filed May 16, 2014.)