

People v. Essex, No.99PDJ111 3/2/2000. Attorney Regulation.

The Presiding Disciplinary Judge accepted the parties' Conditional Admission of Misconduct and suspended Respondent, Carol Elizabeth Essex, from the practice of law for a period of ninety days, with the full ninety day period stayed subject to a two-year period of probation with conditions. Over a one year period, Respondent deducted amounts from her employee's paychecks for the purpose of withholding taxes, but failed to pay them to the Internal Revenue Service for the last quarter of 1997 and the first quarter of 1998. Respondent also failed to file personal income tax returns with the Internal Revenue Service for one year. Respondent had fully paid the withholding taxes prior to the date of the Conditional Admission. Respondent's conduct constituted a violation of Colo. RPC 8.4(h). Respondent was ordered to pay the costs of the disciplinary proceeding.