## NOTICE OF SUSPENSION (By Consent)

## ADB 121-88

Joseph J. Jerkins, P15496, Kalamazoo, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #24.

- 1) Suspension Two (2) years and eleven (11) months;
- 2) Effective February 19, 1988.

The respondent and the Grievance Administrator filed a stipulation for consent order of discipline in accordance with MCR 9.115(F)(5) which was approved by the hearing panel and the Attorney Grievance Commission. Respondent was convicted in the United States District Court for the Western District of Michigan of conspiracy to defraud the United States in violation of 18 USC 371; three counts of income tax evasion in violation of 26 USC 7201 and 18 USC 2; two counts of filing false income tax returns in violation of 26 USC 7206(1); and aiding and abetting in the preparation of a fraudulent income tax return in violation of 26 USC 7206(2). Costs were assessed in the amount of \$171.21.