

**IN RE: CHRISTOPHER M. UHL****NO. BD-2010-032****S.J.C. Order of Indefinite Suspension entered by Justice Botsford on April 10, 2012.¹****SUMMARY²**

On October 6, 2011, the respondent, Christopher M. Uhl, was disbarred in New York by the Supreme Court, Appellate Division, for the Third Judicial Department. The disbarment was based upon the respondent's conviction on July 28, 2010, in the United States District Court for the District of Massachusetts of six counts of tax evasion in violation of 26 U.S.C. § 7201.

The respondent's conviction resulted from his failure, for tax years 2000 to 2005, to pay over to the Internal Revenue Service F.I.C.A. and income taxes withheld from employees of his law practice, totaling \$160,421.73, and to pay his share of the F.I.C.A. taxes and Federal Unemployment taxes, totaling \$72,243.73. Tax evasion is a felony and a "serious crime" as defined by S.J.C. Rule 4:01, § 12(3).

On April 13, 2010, after a jury returned guilty verdicts against the respondent, bar counsel filed a notice of conviction and petition for temporary suspension with the Supreme Judicial Court for Suffolk County. The Court (Botsford, J.) entered an order of temporary suspension on May 3, 2010. Bar counsel then filed a petition for discipline against the respondent with the Board of Bar Overseers. Upon the respondent's motion, further proceedings before the board were stayed until the completion of the respondent's thirty-three month sentence.

On November 17, 2011, bar counsel filed a petition for reciprocal discipline with the Court based upon the New York disbarment. A motion to dismiss the petition for discipline without prejudice was also filed with and granted by the board. The Court issued an order of notice giving the respondent thirty days to show cause why reciprocal discipline should not be ordered in Massachusetts. On March 29, 2012, the parties filed a waiver and assent agreeing to the entry of an order of indefinite suspension, retroactive to May 3, 2010, with reinstatement to the Massachusetts bar conditioned upon the termination of the respondent's two-year period of supervised release upon the completion of his sentence. On April 10, 2012, the Court (Botsford, J.) so ordered.

¹ The complete Order of the Court is available by contacting the Clerk of the Supreme Judicial Court for Suffolk County.

² Compiled by the Board of Bar Overseers based on the record filed with the Supreme Judicial Court.