

**IN RE: GREGORY M. OLCHOWSKI****NO. BD-2012-090****S.J.C. Judgment of Disbarment entered by Justice Gants on May 16, 2013.¹****SUMMARY²**

The respondent, Gregory M. Olchowski, was admitted to the bar of the Commonwealth on June 16, 1976. On September 19, 2012, he pleaded guilty in the United States District Court for the District of Massachusetts to four counts of tax evasion in violation of 26 U. S. C. § 7201. The factual basis for the plea was that the respondent, the senior vice president and chief operating officer of a privately-owned company, had arranged with the president and executive director of the company to conceal from the Internal Revenue Service substantial additional income paid to the respondent. After a federal criminal investigation commenced, the respondent attempted to enlist the company president in a scheme to conceal and destroy incriminating documents evincing the respondent's failure to report and pay taxes on the additional income.

Tax evasion is a felony. On November 23, 2012, after the respondent waived hearing, he was temporarily suspended pursuant to S.J.C. Rule 4:01, § 12(4).

On February 27, 2013, the respondent was sentenced to concurrent terms of six months' imprisonment and twelve months of supervised release on each count, with the first six months in home detention. He was also fined \$8,000.

On April 2, 2013, the respondent submitted an affidavit of resignation pursuant to S.J.C. Rule 4:01, § 15. Bar counsel requested that the affidavit of resignation be accepted but that a judgment of disbarment enter due to the respondent's efforts to conceal and destroy evidence. Bar counsel recommended that the effective date be November 23, 2012.

On April 25, 2013, the Board of Bar Overseers voted to recommend to the Supreme Judicial Court that the affidavit of resignation be accepted and a judgment of disbarment enter effective November 23, 2012. After the record was submitted to the county court, the court ordered that the affidavit of resignation be accepted and entered a judgment of disbarment effective retroactive to November 23, 2012.

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.