

**IN RE: JERRY GRUENBAUM****NO. BD-2015-030****S.J.C. Order of Term Suspension entered by Justice Duffly on January 8, 2016.¹****SUMMARY²**

On July 25, 2014, Jerry Gruenbaum, who was admitted to the bar of the Commonwealth on December 18, 1979, pleaded guilty in the United States District Court for the District of Connecticut to two counts of making and subscribing a false tax return in violation of 26 U.S.C. § 7206(1). For tax years 2006 and 2007, the respondent knowingly submitted personal income tax returns that materially understated his reportable income. On January 25, 2015, he was sentenced to incarceration for six months, followed by one year of supervised release. As a result of his conviction, the respondent was temporarily suspended from the practice of law in Massachusetts on March 31, 2015.

On April 10, 2015, the Connecticut Superior Court suspended the respondent from the practice of law in Connecticut for eighteen months. The order was based upon the respondent's above conviction on two counts of making and subscribing a false tax return in violation of 26 U.S.C. § 7206(1).

On November 27, 2015, bar counsel filed a petition for reciprocal discipline with the Supreme Judicial Court for Suffolk County based upon the Connecticut order of suspension. On December 21, 2015, the parties submitted to the Court a waiver in which they agreed to the entry of an order suspending the respondent for eighteen months, retroactive to March 31, 2015, the date of the respondent's temporary suspension. The parties further agreed that the respondent's reinstatement to the Massachusetts bar shall be conditioned upon his reinstatement in Connecticut. On January 8, 2016, the Court (Duffly, 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.