

Excerpt From 3-Judge Maryland Panel Recommendation for Agnew Disbarment

BALTIMORE, Jan. 14—Following is an excerpt from the recommendation by a three-judge panel of Maryland judges that former Vice President Spiro T. Agnew be disbarred.

The criminal information filed against the respondent in the United States District Court charged that:

On or about the 23d day of April, 1968, in the District Court of Maryland, Spiro T. Agnew, a resident of Annapolis, Md., who during this calendar year was married, did willfully and knowingly attempt to evade and defeat a large part of the income tax due and owing by him and his wife to the United States of America for the calendar year 1967, by filing with the District Director of Internal Revenue for the Internal Revenue District of Maryland, at Baltimore, a false and fraudulent joint income tax return on behalf of himself and his said wife, wherein it was stated that their taxable income for said calendar year was the sum of \$26,099 and that the amount of tax due and owing thereon was the sum of \$6,416, whereas as he then and there well knew, their joint taxable income for the said calendar year was the sum of \$55,599, upon which said taxable income there was owing to the United States of America an income tax of \$19,967.47."

agreement with the Government. In offering the plea the respondent acknowledged in open court that he understood a plea of nolo contendere to be the full equivalent to a plea of guilty to the criminal charge against him; that no one connected with the Federal Government forced him in any manner to enter the plea; and that the plea was an admission by him that the Department of Justice is possessed of sufficient evidence to prove its case beyond a reasonable.

Statement to Court

In his statement to the United States District Court, in which he briefly outlined his reasons for entering into the plea bargain the respondent admitted that I did receive payments during the year 1967 which were not expended for political purposes and that therefore these payments were income, taxable to me in that year, and that I so knew. This is not a case in which a busy lawyer has carelessly or inadvertently failed to obey the law. The uncontroverted evidence is that the respondent deliberately failed to report on his 1967 Federal income tax return nearly \$30,000 of taxable income which he knew the law required him to report and pay taxes on. The return which he did file was false and fraudulent and, had its falsity gone undetected, would have resulted in his cheating the Government, whose Constitution and laws by his attorney's oath he had sworn to uphold, of nearly \$13,000.

Respondent argues in mitigation that his misconduct was in no way connected with his function or duties as an attorney. He asserts, and there is no evidence to the contrary, that no professional client's rights were jeopardized by his conduct.

We do not subscribe to the motion, however, that an attorney in public office is less subject to the rules governing professional behavior than any other member of the bar. To the contrary, we believe that any lawyer, whether in public office or not, owes a general duty to the public at large, as well as to the other members of the bar, to adhere unflinchingly to the high ethical standards peculiar to his chosen profession. To fail to do so in any arena of activity demonstrates an unworthiness to continue the practice of law.

In a further apparent attempt to lessen the gravity of his misconduct the respondent told the United States District Court: "I deny that the payments in any way influenced my official actions. I am confident, moreover, that testimony presented in my behalf would make it clear that I at no time conducted my official duties as County Executive or Governor of Maryland in a manner harmful to the interests of the county or state or my duties as Vice President of the United States in a manner harmful to the nation; and I further assert that my acceptance of contributions was part of a long-established pattern of political fund-raising in the state.

At no time have I enriched myself at the expense of my public interests."

While the statement may have some relevancy with respect to other possible criminal acts, it discloses no mitigating circumstances relevant to the charge of income tax evasion. On the contrary, with respect to the tax evasion charge it is an aggravating circumstance. It indicates, if nothing else, that the respondent participated in a contrived scheme to cheat the Federal Government of taxes through the simple expedient of claiming the "contributions" or "payments" he received to be nontaxable political contributions, when in reality they were (as he then knew) taxable income.

In arguing for suspension rather than disbarment respondent urges that he has suffered enough, but as pointed out earlier in this memorandum, the function of these proceedings is not to punish; they are intended to protect the public from one who has demonstrated his unworthiness to continue the practice of law.

of the basic object of the legal profession, and constitutes conduct prejudicial to the administration of justice. In our opinion, the proper administration of justice, the proper respect of the court for itself and a proper regard for the integrity of the profession compel us to conclude that the respondent is unfit to continue as a member of the bar of this state. We shall therefore recommend his disbarment. We see no extenuating circumstances allowing a lesser sanction.

Finally, we think it appropriate to emphasize that in considering the gravity of respondent's misconduct we have given no weight to the remarks made by the United States Attorney General to the United States District Court at the time of respondent's criminal conviction, insofar as those remarks referred to evidence allegedly possessed by the Government of other criminal acts allegedly committed by the respondent. The disciplinary petition before us alleges no other such misconduct; to our knowledge no other such criminal conduct has ever been judicially determined, and it is not incumbent upon us to do so here.

Recommendation

It is, this 14th day of January, 1974, recommended to the Court of Appeals of Maryland that the respondent, Spiro T. Agnew, be disbarred from the practice of law in this state.

Conclusion

The respondent has admitted his guilt of a crime involving moral turpitude. His conduct, characterized as it must be, as deceitful and dishonest, strikes at the heart