

SUPREME COURT OF OHIO

Disciplinary Counsel v. Land

138 Ohio St. 3d 357, 2014-Ohio-1162 (2014) · No. No. 2013-0940 · Decided March 27, 2014

SUMMARY

The Supreme Court of Ohio indefinitely suspended Suzanne Prieur Land from practicing law for misconduct involving fabricated estate-planning documents, fraudulent submissions to the IRS, and a federal felony conviction for obstructing the administration of the Internal Revenue Service. The court credited her with time served under an interim felony suspension and conditioned reinstatement on completion of federal probation and specified treatment and Ohio Lawyers Assistance Program requirements.

CASE DETAILS

COURT	Supreme Court of Ohio
WRITING FOR THE COURT	O'Connor, C.J.; Pfeifer, J.; Lanzinger, J.; Kennedy, J.; French, J.; O'Neill, J.; O'Donnell, J.
JURISDICTION	Ohio
DECIDED	March 27, 2014
DOCKET	No. 2013-0940
DISPOSITION	other
PROCEDURAL POSTURE	Original attorney-discipline proceeding on a certified report from the Board of Commissioners on Grievances and Discipline of the Supreme Court of Ohio.
PRECEDENTIAL VALUE	Published opinion of the Supreme Court of Ohio
PARTIES	Disciplinary Counsel v. Suzanne Prieur Land

TOPICS

tax fraud estate planning tax probate administrative law

PRACTICE AREAS

legal ethics and attorney discipline estate planning tax law professional misconduct

QUESTIONS PRESENTED

1. Whether Land violated the Ohio Rules of Professional Conduct by creating and submitting fraudulent estate-planning and tax documents.
2. Whether Land violated the Rules of Professional Conduct by making false statements and engaging in conduct prejudicial to the administration of justice and adversely reflecting on her fitness to practice law.
3. What sanction was appropriate for Land's misconduct and felony conviction.

HOLDINGS

1. Land violated Prof.Cond.R. 8.4(c), 8.4(d), and 8.4(h) by fabricating an email and using it in connection with malpractice litigation.
2. Land violated Prof.Cond.R. 8.4(c), 8.4(d), and 8.4(h).
3. Land violated Prof.Cond.R. 4.1(a), 8.4(c), 8.4(d), and 8.4(h).
4. Land violated Prof.Cond.R. 8.4(b) and 8.4(h) by being convicted of a felony for corruptly endeavoring to obstruct and impede the due administration of the Internal Revenue Service.
5. Land was indefinitely suspended from the practice of law in Ohio. She could not petition for reinstatement until completing federal probation and, upon petitioning, had to provide specified proof concerning her OLAP contract and mental-health treatment.

KEY QUOTATIONS

“Accordingly, Suzanne Prieur Land is indefinitely suspended from the practice of law in Ohio.” (¶ 30)

FACTUAL BACKGROUND

Land, an Ohio attorney who practiced estate planning, created fraudulent documents in three estate-related matters after drafting errors caused clients or estates to lose substantial federal tax benefits. She fabricated an email, backdated and forged an operating-agreement amendment, submitted false documents and an affidavit to the IRS, and admitted the fraud. She also pleaded guilty in federal court to corruptly endeavoring to obstruct and impede the due administration of the Internal Revenue Code and was sentenced to probation, home detention, monetary penalties, and an assessment.

PROCEDURAL HISTORY

After Land was convicted in federal court of corruptly endeavoring to obstruct and impede the due administration of the Internal Revenue Service, the Supreme Court of Ohio imposed an interim felony suspension. Disciplinary Counsel then filed a four-count complaint alleging violations of the Ohio Rules of Professional Conduct. The parties stipulated to the facts, misconduct, aggravating factors, and mitigating factors; a panel conducted a hearing, and both the panel and the board recommended an indefinite suspension with conditions. The Supreme Court adopted the findings and imposed the recommended sanction, with credit for time served under the interim suspension.

DISPOSITION

other

CASES CITED

- In re Land, 132 Ohio St. 3d 1519, 2012-Ohio-4042, 974 N.E.2d 115
- Stark Cty. Bar Assn. v. Buttacavoli, 96 Ohio St. 3d 424, 2002-Ohio-4743, 775 N.E.2d 818, ¶ 16
- Disciplinary Counsel v. Broeren, 115 Ohio St. 3d 473, 2007-Ohio-5251, 875 N.E.2d 935, ¶ 21
- Disciplinary Counsel v. Smith, 128 Ohio St. 3d 390, 2011-Ohio-957, 944 N.E.2d 1166
- Disciplinary Counsel v. Bennett, 124 Ohio St. 3d 314, 2010-Ohio-313, 921 N.E.2d 1064

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