

BEFORE THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL,	:	No. 968, Disciplinary Docket
Petitioner	:	No. 2- Supreme Court
	:	
v.	:	No. 87 DB 1993 –
	:	Disciplinary Board
	:	
[Anonymous],	:	Attorney Registration No. []
	:	
Respondent	:	([])

REPORT AND RECOMMENDATIONS OF
THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

TO THE HONORABLE CHIEF JUSTICE AND JUSTICES
OF THE SUPREME COURT OF PENNSYLVANIA:

Pursuant to Rule 208(d)(2)(iii) of the Pennsylvania Rules of Disciplinary Enforcement, the Disciplinary Board of the Supreme Court of Pennsylvania ("Board") herewith submits its findings and recommendations to your Honorable Court with respect to the above-captioned petition for discipline.

I. PROCEDURAL HISTORY

On March 27, 1990 Respondent was indicted by a grand jury in the United States District Court for the [] District of Pennsylvania in the matter captioned *United States of America v. [Respondent], et al*, Crim. No. []. The Respondent was eventually convicted of two counts of failure to pay in violation of 26 U.S.C. Section 7203 and one count of income tax evasion, a violation of 26 U.S.C. Section 7201. On February 16, 1993 Respondent was sentenced to five years probation on each count to run concurrently and was directed to perform five hundred hours of community service in the local court and/ or for the bar association each year.

On September 28, 1993 the Supreme Court of Pennsylvania entered an Order referring this matter to the Disciplinary Board pursuant to Pa.R.D.E. 214(f)(1).

On November 4, 1993 a petition for discipline was filed by Office of Disciplinary Counsel. On January 12, 1994 Respondent filed an answer to the petition for discipline.

The matter was referred to Hearing Committee [] on January 25, 1994 which consisted of [], Esquire, Chairperson, and [], Esquire and [], Esquire, Members. A hearing on the matter was held on April 21, 1994.

On August 19, 1994 the Hearing Committee filed its report and recommended that Respondent receive a public censure and a five year period of probation retroactive to the date of imposition of his federal probationary sentence. On September 16, 1994 Petitioner and Respondent filed a joint stipulation by which they indicated that they did not object to the findings and recommendations of the Hearing Committee.

The matter was adjudicated by the Disciplinary Board at its meeting on October 21, 1994.

II. FINDINGS OF FACT

1. Office of Disciplinary Counsel (hereinafter "Petitioner") whose principal office is located at Suite 400, Union Trust Building, 501 Grant Street, Pittsburgh, Pennsylvania, is invested, pursuant to Rule 207 of the Pennsylvania Rules of Disciplinary Enforcement (Pa.R.D.E.), with the power to investigate all matters involving alleged misconduct of an attorney admitted to practice law in the Commonwealth of Pennsylvania and to prosecute all disciplinary proceedings

brought in accordance with the aforesaid Rules of Disciplinary Enforcement.

2. [Respondent] (hereinafter "Respondent") was born in 1946 and was admitted to practice law in the Commonwealth of Pennsylvania on or about October 30, 1975. His most recent registration address is []. Respondent is subject to the disciplinary jurisdiction of the Disciplinary Board of the Supreme Court of Pennsylvania.

3. On or about March 27, 1990 Respondent was indicted by a grand jury in the United States District Court for the [] District of Pennsylvania in the matter captioned *United States of America v. [Respondent], et al*, Criminal No. [].

4. In October, 1990, after trial before the Honorable [A] and a jury, Respondent was acquitted of counts four and five of the indictment (evasion of payment, 26 U.S.C. Section 7201) but was convicted of the lesser included offense of failure to pay on those counts. (26 U.S.C. Section 7203). He was also convicted on counts six, seven and eight (evasion of payment, 26 U.S.C. Section 7201).

5. The convictions on counts seven and eight were reversed for insufficiency of evidence on Respondent's direct appeal to the United States Court of Appeals for the Third Circuit. *United States v. [Respondent]*, []. His conviction for failure to pay (counts four and five) and evasion of payment (count seven) were affirmed. The case was remanded by the Court of Appeals to the District Court for resentencing.

6. On February 16, 1993 Respondent was sentenced to five years probation on each count to run concurrently. The probationary sentence was subject to the condition that Respondent perform five hundred hours of community service in the local courts and/ or for the bar association each year.

7. By Order of the Supreme Court of Pennsylvania dated September 28, 1993, the matter of Respondent's criminal conviction in the United States District Court for the [] District of Pennsylvania, Criminal No. [], was referred to the Disciplinary Board for the institution of formal proceedings pursuant to Pa.R.D.E. 214(f)(1).

8. Respondent filed Federal income tax returns for the years 1980 through 1987 but failed to pay the taxes which he owed. *United States v. [Respondent]*, [].

9. During the period of time in which he filed tax returns but did not remit payment Respondent was an appointed member of the [B]. He also received court appointments to represent indigent criminal defendants and did private criminal defense work. *[Respondent], supra.*

10. In 1984 and 1985 the Internal Revenue Service issued levies against Respondent's two personal bank accounts and also against Respondent's fees from the Commonwealth and the City of []. *[Respondent], supra.*

11. After the 1985 levies were imposed, Respondent ceased using his personal bank accounts and began using an account in his wife's name and a joint business account. *[Respondent], supra.*

12. Respondent owed the Internal Revenue Service the amount of Thirty-Thousand Nine Hundred Six Dollars and Ninety-Three (\$30,906.93) Cents for the period covered by the counts on which Respondent was convicted, calendar years 1980 through 1985. He also owed penalties and interest in the amount of Seventy-Six Thousand Two Hundred Eighty-Six Dollars and Forty-Eight (\$76,268.48) Cents as of January 26, 1993. (Exhibit R-3).

13. As of February 10, 1993 Respondent had paid the amount of Fifty-Three Thousand Two Hundred Forty-Seven Dollars and Thirty-Two (\$53,247.32) Cents to the Internal Revenue Service in payment of his obligation and continues to make payments in the amount of Five Hundred (\$500.00) Dollars per month. (Exhibit R-3).

14. Respondent's conviction for tax evasion (count six) concerned the failure to pay the amount of One Thousand Five Hundred Ninety-Three (\$1,593.00) Dollars. The Respondent's evasive behavior was proven by Respondent's use of his wife's account and his business account after the Internal Revenue Service had issued levies on his personal accounts.

15. Although the Internal Revenue Service was not able to continue to levy on Respondent's personal bank accounts it did continue to levy on his court appointed fees and on his salary as a board member of the [B].

16. Respondent was born in 1946 and was admitted to practice law in the Commonwealth of Pennsylvania on or about October 30, 1975.

17. Respondent graduated from [] University in 1968 and from the University of [] Law School in 1975. (N.T. 91-92).

18. Prior to attending law school Respondent taught school in []. He also served as a special assistant to the Honorable [C], Mayor of the City of [], []. (N.T. 94).

19. In 1981 Respondent was appointed as a commissioner on the [B]. He served as a commissioner until November 1986 when he became chairperson. Respondent served as chairperson until February 1990. (N.T. 93).

20. Respondent has practiced law in the City of [] since his admission to the Bar. Respondent earned his income through his private law practice, court appointed fees, and from his salary as a board member on the [B].

21. Over fifty people provided testimony for Respondent attesting to his excellent reputation in the community. Character witnesses included the Honorable [D], Senior Judge for the United States District Court for the [] District of Pennsylvania, the Honorable [E], United States Magistrate Judge for the [] District of Pennsylvania and the Honorable [F], United States Magistrate Judge for the [] District of Pennsylvania. Also testifying were a number of prominent members of the [] bar as well as various clergy, members of the medical community and prominent citizens. (N.T. 12-90). In addition to the character testimony presented, a substantial number of character reference letters were

received all attesting to the defendant's excellent character and reputation in the community. (Exhibit R-2).

22. Respondent has no prior disciplinary record.

23. Respondent has shown genuine remorse for his actions.

24. Respondent and Petitioner agreed that Respondent would submit to voluntary monitoring of his compliance with the tax laws pending disposition by the Court. Respondent has been voluntarily monitored by [G], Esquire of []. [G] reports that Respondent has timely complied with all of his "current outstanding federal tax obligations" and "has engaged in reasonable efforts to satisfy his old obligation." Respondent continues to make payments in the amount of Five Hundred (\$500.00) Dollars per month and remits to the Internal Revenue Service all fees received from court appointments. (October 18, 1994 letter to Board from [G], Esquire.). A copy of the Report is attached hereto as Exhibit "A".[The Exhibit was submitted subsequent to the filing of the Hearing Committee Report. The Exhibit was made part of the record by the Board on October 21, 1994.]

III. CONCLUSION OF LAW

The Board finds that Respondent's conviction constitutes a violation of Pa.R.D.E. 203(b)(1).

IV. DISCUSSION

Respondent is 48 years of age. He graduated from [] University in 1968 with a B.A. degree. From 1968 until 1970 he taught biology at [] High School in []. He subsequently received a [] Scholarship from the [] Foundation and attended a summer program at [] University. He served for a period as special administrative assistant to [], [] Mayor []. He then matriculated at [] College in [] where he received a master's degree in urban studies. Respondent then enrolled at [] Law School where he received his law degree in 1975. After graduating from law school he returned to [] and began to practice law. In 1981 Respondent was appointed to the [B]. He became chairperson of the [B] in November, 1986 and served in that capacity until his term expired in February, 1990.

Respondent is currently a member of the [] Bar Association. He has served on the [] Committee, the [] Committee and the [] Committee. He is also a member of the [] Association and served as president of that association in 1981.

Respondent was a self-employed attorney between 1978 and 1987. During that period of time he received income from his private criminal defense practice, court appointments to represent indigent criminal defendants and in the form of

a stipend from the Commonwealth of Pennsylvania for his service on the [B]. Although he filed federal tax returns for each of these years, he did not pay any of the tax which he owed. *United States v. [Respondent]*, [].

In 1984 the Internal Revenue Service issued levies against Respondent's two personal bank accounts and against his fees from the City of [] and from the Commonwealth. Respondent ceased using his personal bank accounts and began to use an account in his wife's name and also a joint account maintained by his law firm. *United States v. [Respondent] supra.*

On March 27, 1990 Respondent was indicted by a grand jury in the United States District Court for the [] District of Pennsylvania. In October, 1990 Respondent was convicted of two counts of failure to pay his income tax (26 U.S.C. Section 7203) and three counts of tax evasion. (26 U.S.C. Section 7201). The United States Court of Appeals for the Third Circuit reversed his convictions on two counts of tax evasion. After remand, Respondent was sentenced by the United States District Court to a period of five years probation on each count to run concurrently. Respondent was also directed to perform 500 hours of community service.

For the period covered by the counts on which Respondent was convicted, calendar years 1980 through 1985, Respondent owed the Internal Revenue Service the amount of Thirty Thousand Nine Hundred Six Dollars and Ninety-Three (\$30,906.93) Cents. He also owed the amount of Seventy-Six Thousand Two Hundred Sixty-Eight Dollars and Forty-Eight (\$76,268.48) Cents in penalties and interest as of January 26, 1993.

Respondent's conviction constitutes a violation of Pa.R.D.E. 203(b)(1). The sole question to be determined is the appropriate degree of discipline to be imposed.

The primary purpose of the disciplinary system is to protect the public from unfit attorneys and to maintain the integrity of the legal system. *Office of Disciplinary Counsel v. Christie*, 536 Pa. 394, 639 A.2d 782 (1994). As the Court further stated:

"In any disciplinary case arising from a criminal conviction, the events surrounding the criminal charge must be taken into account when determining an appropriate measure of discipline. *Office of Disciplinary Counsel v. Eilberg*, 497 Pa. at 391, 441 A.2d at 1195. Consideration is to be given to any mitigating factors that are present." *Christie, supra*, 639 A.2d at 785.

Respondent admittedly failed to pay his federal income taxes for at least a six year period. Although he filed tax returns for the period 1980 through 1985 he failed to remit the Thirty Thousand Nine Hundred Six Dollars and Ninety-Three (\$30,906.93) Cents in tax which he owed. As a result he ultimately was required to pay an additional Seventy-Six Thousand (\$76,000.00) Dollars in interest and penalties for that time period. In addition, Respondent was also convicted of felony tax evasion for depositing his income into his wife's and into his firm's accounts rather than into his personal accounts which were under IRS levy. His conviction for evasion concerned his failure to pay the amount of One Thousand Five Hundred Ninety-Three (\$1,593.00) Dollars.

Respondent's conviction did not involve the representation of a client. It did, however, seriously reflect upon the integrity of the profession and warrants the imposition of public discipline. The Hearing Committee has recommended a public censure and five years probation. Both Respondent and Petitioner concur in the Committee's recommendation. The Board agrees with the Hearing Committee that a public censure coupled with probation is the appropriate disciplinary sanction.

Respondent maintains an excellent reputation in the [] legal community and in the community at large. He presented the testimony of over fifty character

witnesses, including a vast number of prominent attorneys, all of whom attested to his good character and reputation. Also testifying were a number of judges, clergymen and prominent members of the community. Respondent also presented a vast array of impressive character reference letters which similarly attested to his good reputation.

Respondent's case is somewhat unusual. Most cases involving convictions of federal tax laws have concerned either the failure to file tax returns or tax evasion. See *In Re Anonymous, No. 62 D.B. 78*, 14 Pa.D&C3d. 284 (1979) and *In Re Anonymous, No. 9 D.B. 76*, 4 Pa.D&C3d. 388 (1977) (public censure imposed for failure to file returns); *In Re Anonymous No. 99 D.B. 92* (1994) (thirty month suspension for tax evasion). Respondent did file his tax returns and did report his income in full. He did not, however, pay his taxes. As concerns his conviction for tax evasion, the circumstances were highly unusual. He was convicted of evading the payment of One Thousand Five Hundred Thirty-One (\$1,531.00) Dollars for failure to deposit his income into accounts which were under IRS levy.

Respondent has paid his back taxes in full. He owes interest and penalties to the IRS and has been making monthly payments as well as remitting all of the fees which he receives as a result of court appointments. He furthermore has been monitored by [G], Esquire who has advised the Board that Respondent has

been making all reasonable efforts to satisfy his tax obligations.

Respondent is by all accounts a highly respected attorney. He has expressed extreme remorse for his conviction and has taken substantial efforts to correct his financial problems. Respondent has been voluntarily monitored for compliance with his tax obligations and the Board is of the view that continued monitoring is appropriate. Under the unique circumstances of this case the Board concurs with the Hearing Committee and with Petitioner that a suspension from the practice of law is not warranted.

V. RECOMMENDATION

The Disciplinary Board of the Supreme Court of Pennsylvania respectfully recommends that Respondent, [], be publicly censured.

It is further recommended that he be placed on probation for a period of two years and that he be required to comply with all state and federal tax laws during the period of his probation and fully cooperate with his monitor. The Board further recommends that [G], Esquire be appointed as Respondent's monitor. The monitor shall do the following during the period of Respondent's period of probation:

- A) Periodically examine Respondent's financial records to ensure that Respondent timely files his quarterly estimated state and federal

tax returns and payments and his annual state and federal tax returns and payments;

B) Periodically examine Respondent's financial records to ensure that Respondent is complying with his payment schedule to satisfy his tax obligation to the Internal Revenue Service;

C) File with the Secretary of the Board and the Office of Disciplinary Counsel semi-annual written reports that the above conditions have been met; and

D) Immediately report to the Secretary of the Board any violation by the Respondent of the terms and conditions of probation.

It is further recommended that the Court direct that Respondent pay all of the necessary expenses incurred in the investigation and processing of this matter pursuant to Pa.R.D.E. 208(g).

Respectfully submitted,

THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

By: _____
Philip B. Friedman, Esquire
Chairman

Dated: January 7, 1995

Board Member Nix abstained; Board Member Carson did not participate.

Disciplinary Board
of the Supreme Court of Pennsylvania
First Floor
Two Lemoyne Drive
Lemoyne, PA 17043

October 18, 1994

Re: Office of Disciplinary Counsel v. [Respondent]
Monitor's Report No. I - No. 87 DB 93

Dear Sir or Madam:

The above matter is now pending before the Disciplinary Board. Pending disposition, the parties had agreed -- and the Hearing Committee approved -- that respondent, [], would submit to voluntary monitoring of his compliance with the tax law. I am the monitor agreed to by the parties. It is contemplated that I will periodically report to the Board on [Respondent's] tax status. This is the first report. I have met with [Respondent], for the purpose of monitoring whether he has timely and satisfactorily complied with his current federal tax obligations. In addition, I have investigated and will herein report on [Respondent's] efforts to satisfy the federal tax liability outstanding from the years 1984 through 1987 ("old liability") which was at issue in the criminal case which underlies [Respondent's] disciplinary proceeding.

To facilitate my monitoring and reporting obligations, I requested that [Respondent] and I meet. As contemplated in the Stipulation, in anticipation of this meeting, I requested that [Respondent] provide me with copies of his 1993 federal and state income tax returns, as well as copies of vouchers evidencing his history concerning compliance with his recent estimated tax payment obligations. In addition, I asked [Respondent] to provide documentation concerning his efforts to satisfy his old liability. [Respondent] provided the requested information in advance and anticipation of our meeting. I reviewed the information which [Respondent] provided. On October 11, 1994, [Respondent] and I met. During our meeting, we had a lengthy discussion concerning the items at issue. My findings are set forth below.

1. SUMMARY

Based upon my review of the information provided, as well as the

information obtained from [Respondent] during our meeting, [Respondent] is current and up to date in his satisfaction of all of his ongoing federal tax obligations. Similarly, with respect to his past obligations, he is in compliance with an installment payment arrangement with the Internal Revenue Service and additionally, continues to cause payments to reduce his past obligations which are over and above his obligations on the installment arrangement.

11. CURRENT OBLIGATION

[Respondent] earns income primarily from two (2) sources. First, [Respondent] is an employee of the City of [], from which he earned approximately \$27,000.00 during the year 1993. On that income, [Respondent] authorized the City of [] to withhold an appropriate amount of federal income taxes. Therefore, [Respondent] prepaid his federal income tax obligations associated with the income earned as a City employee.

In addition to his position as an employee of the City of [], [Respondent] engages in the trade or business of practicing law. [Respondent's] private legal practice is conducted as a proprietorship and, hence, his income reporting obligations are properly reported on a Schedule "C" made part of his individual income tax return (Form 1040). [Respondent], who is married and whose wife is also an attorney, has properly chosen to file joint tax returns with his spouse.

Both [Respondent], as sole proprietor, and his spouse, whose income takes the form of partnership distributions, are required to make estimated tax payments on these non-employee sources of income during the year. When individuals are required to make estimated tax payments, such payments are due during the calendar year (in this instance, 1993) on or before the following dates: April 15, 1993; June 15, 1993; September 15, 1993 and January 15, 1994. Upon my review of the information provided by [Respondent], I can report that he has properly complied with his estimated tax payment obligations by timely submitting payment vouchers accompanied by appropriate payments.

In addition to complying with his prepayment obligations by 1) authorizing appropriate withholdings from his City salary and 2) making proper and timely estimated tax payments, [Respondent] fully complied with all other filing and payment obligations in connection with his 1993 income. [Respondent] and his wife, [], timely filed their 1993 individual federal and state income tax returns. In addition, any payments which may have been due on those returns were tendered with the returns.

In addition to examining materials concerning 1993, I also asked

[Respondent] to produce copies of payment vouchers for estimated payments made to date concerning his 1994 tax obligations. Mr. and Mrs. [Respondent] have made appropriate estimated tax payments as required by law on or about April 15, 1994, June 15, 1994 and September 15, 1994.

I inquired of [Respondent] how the amount paid on the estimated payments for 1993 and 1994 were calculated. [Respondent] informed me that he and his wife use the C.P.A. firm of [H] to prepare their income tax obligations to assist them in complying with their estimated payment obligations. The amounts paid are computed by the accountants. It is my view that such a procedure is more than reasonable under the circumstances.

Based on the above, it is my view that [Respondent] has undertaken all reasonable efforts to comply with, and has in fact complied with his recent, ongoing federal income tax obligations.

III. OLD OBLIGATION

As you may know, [Respondent] is indebted to the United States of America in an amount that cannot be affirmatively determined -- but may be in the range of \$80,000.00 to \$115,000.00. My uncertainty as to the amount of this old obligation is based on my analysis of documentation provided to me by [Respondent]. It appears that certain payments which have been made toward this old obligation, have not been properly credited to the amount outstanding.

Notwithstanding my uncertainty as to the amount, I endeavored to determine what actions, if any, [Respondent] has taken to satisfy this outstanding tax obligation. On this point, it is noteworthy that notwithstanding his conviction, the United States District Court did not impose as a condition of his sentence that he make restitution for the amounts owed. Even though there is no formal order requiring restitution, [Respondent] has been making regular, periodic payments to the Internal Revenue Service. Specifically, [Respondent] makes monthly payments in the amount of \$500.00 on this old obligation. These payments are made pursuant to what the Internal Revenue Service believes is an installment agreement although no formal "installment agreement" was ever entered into by [Respondent]. It is my understanding that [Respondent] has been making these payments regularly for at least the last two (2) years. Apparently, earlier this year, the Internal Revenue Service began treating [Respondent's] payments in this regard as though they were required pursuant to a formal installment agreement. Consistent with this type of treatment, the Internal Revenue Service has been sending [Respondent] notices of when the \$500.00 payment are due. Based on

the information provided, [Respondent] promptly pays the \$500.00 upon receipt of each notice. It is also my understanding that prior to receiving such notices, [Respondent] was making these payments directly to a Revenue Officer responsible for collecting his past due account.

In addition to these regular \$500.00 payments, [Respondent] has made additional, significant payments towards his old obligation. Specifically, [Respondent] receives as a source of business income payments from the City of [] in connection with cases for which he is court appointed. [Respondent] routinely turns these payments over to the Internal Revenue Service.

Initially, these payments were not sent to [Respondent] because they were the subject of a levy served on the City of [] by the Internal Revenue Service. For some reason, however, that levy has been lifted or is being treated as having been lifted. Recently, the payments have been sent directly to [Respondent]. Notwithstanding the fact that these payments were made directly to [Respondent] (and it is my view that there would be no prohibition on him using these funds in any manner which he chose), he immediately endorses these court appointment checks to the Internal Revenue Service and has them applied to his outstanding tax liability.

Finally, [Respondent] has, in part, satisfied his old obligation by allowing the Internal Revenue Service to keep any tax refunds to which he may be entitled as a result of his tax return filings. In fact, in 1993, [Respondent] allowed an \$8,160.00 refund to be applied to the old obligation.

Given [Respondent's] regular compliance with the \$500.00 monthly payments pursuant to the informal installment agreement, combined with his turning over to the Internal Revenue Service funds received from the City of [] from court appointments, I am of the view that [Respondent] is engaging in all reasonable efforts to satisfy his old obligations.

IV. CONCLUSION

Based upon my review of the records which I requested of [Respondent], as well as the information which he provided at our meeting, I am happy to report that [Respondent] has timely complied with all of his current outstanding federal tax obligations. In addition, it is my view that [Respondent] has engaged in reasonable efforts to satisfy his old obligation.

It is my expectation to again meet with [Respondent] in approximately six

(6) months. Unless directed otherwise, I will then report on the matters for which I am responsible under the terms of this voluntary arrangement. Naturally, if the Supreme Court approves this probation monitoring procedure, I will be pleased to continue to act as monitor if acceptable to the Court.

In the meantime, if you have any questions, feel free to contact me.

Sincerely,

O R D E R

PER CURIAM:

AND NOW, this 27th day of February, 1995, upon consideration of the Report and Recommendations of the Disciplinary Board dated February 7, 1995, it is hereby

ORDERED that [RESPONDENT] be subjected to PUBLIC CENSURE by the Supreme Court.

It is further ORDERED that respondent be placed on probation for a period of two (2) years and that he comply with all state and federal tax laws during the period of his probation and fully cooperate with his monitor.

It is further ORDERED that [G], Esquire be appointed as respondent's monitor. The monitor shall do the following during the period of respondent's period of probation:

- (a) Periodically examine respondent's financial records to ensure that respondent timely files his quarterly estimated state and federal tax returns and payments and his annual state and federal tax returns and payments;
- (b) Periodically examines respondent's financial records to ensure that respondent is complying with his payment schedule to satisfy his tax obligation to the Internal Revenue Service;

(c) File with the Secretary of the Board and the Office of Disciplinary Counsel semi-annual written reports that the above conditions have been met; and

(d) Immediately report to the Secretary of the Board any violation by the respondent of the terms and conditions of probation.

It is further ORDERED that respondent shall pay costs to the Disciplinary Board pursuant to Rule 208(g), Pa.R.D.E.