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STATE BAR COURT
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STATE BAR COURT OF CALIFORNIA

REVIEW DEPARTMENT

IN BANK

In the Matter of)	Case No. 12-C-15189
)	
DAVID CHARLES JACQUOT,)	RECOMMENDATION ON
)	SUMMARY DISBARMENT
A Member of the State Bar, No. 208690.)	
_____)	

On November 29, 2012, the State Bar filed a request for recommendation of summary disbarment based on David Charles Jacquot's felony conviction. Jacquot filed no response to the State Bar's motion. We grant the request and recommend Jacquot be summarily disbarred.

On June 22, 2012, the United States District Court for the Southern District of California entered judgment of conviction following Jacquot's guilty plea to one felony count of filing a false tax return in violation of Title 26 United States Code section 7206(1). Effective October 5, 2012, we placed Jacquot on interim suspension. On November 29, 2012, the State Bar transmitted evidence that Jacquot's conviction is final.

After the judgment of conviction becomes final, "the Supreme Court shall summarily disbar the attorney if the offense is a felony . . . and an element of the offense is the specific intent to deceive, defraud, steal, or make or suborn a false statement, or involved moral turpitude." (Bus. & Prof. Code, § 6102, subd. (c).) The record of conviction establishes that Jacquot's conviction meets the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c).



First, the statute defines this crime as a felony. (26 U.S.C. § 7206.) Second, the crime inherently involves moral turpitude. A conviction under this statute requires proof that a defendant willfully filed a return under penalty of perjury that he knew was materially false with the intent to violate the law. (*United States v. Hanson* (9th Cir. 1993) 2 F.3d 942, 945.) Intentionally making such false statements necessarily involves moral turpitude. (*In the Matter of Moriarty* (Review Dept. 1990) 1 Cal. State Bar Ct. Rptr. 245, 248 [filing false tax return classified as crime of moral turpitude prior to referral]; see also *In re Kristovich* (1976) 18 Cal.3d 468, 472 [perjury, which entails willful false statement contrary to oath, as to material matter which one knows to be false, involves moral turpitude].)

When an attorney's conviction meets the requirements of Business and Professions Code section 6102, subdivision (c), "the attorney is not entitled to a State Bar Court hearing to determine whether lesser discipline is called for." (*In re Paguirigan* (2001) 25 Cal.4th 1, 7.) Disbarment is mandatory. (*Id.* at p. 9.)

We therefore recommend that David Charles Jacquot, State Bar number 208690, be disbarred from the practice of law in this state. We also recommend that he be ordered to comply with California Rules of Court, rule 9.20 and to perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of the Supreme Court's order. Finally, we recommend that the costs be awarded to the State Bar in accordance with section 6086.10 of the Business and Professions Code and that such costs be enforceable both as provided in Business and Professions Code section 6140.7 and as a money judgment.



Presiding Judge

CERTIFICATE OF SERVICE

[Rules Proc. of State Bar; Rule 5.27(B); Code Civ. Proc., § 1013a(4)]

I am a Case Administrator of the State Bar Court of California. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on January 14, 2013, I deposited a true copy of the following document(s):

RECOMMENDATION ON SUMMARY DISBARMENT FILED JANUARY 14, 2013

in a sealed envelope for collection and mailing on that date as follows:

- by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

DAVID C. JACQUOT
DAVID JACQUOT JD LLM (TAX) PA
7671 N 4TH ST
DALTON GARDENS, ID 83815

- by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

Brooke A. Schafer, Enforcement, Los Angeles

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on January 14, 2013.



Paul Barona
Case Administrator
State Bar Court