



**BEFORE THE ARKANSAS SUPREME COURT
COMMITTEE ON PROFESSIONAL CONDUCT
PANEL B**

IN RE: **CHARLES SIDNEY “CHUCK” GIBSON, II**, Respondent
 Arkansas Bar ID #90030
 CPC Docket No. 2019-002

CONSENT FINDINGS & ORDER

The formal charges of misconduct upon which this Consent Order is premised, involving respondent attorney Charles S. “Chuck” Gibson, II (“Gibson”) of Dermott, Arkansas, arose from information brought to the attention of the Committee on Professional Conduct by news media accounts of his federal case plea.

1. On August 20, 2018, a federal criminal case was filed against Gibson in the Eastern District of Arkansas as Case No. 18-cr-438. The Information filed that date charged Gibson with one misdemeanor count of violation of 26 U.S. Code § 7203, failure to file a United State Individual Income Tax Return for the year 2012, and imputed to Gibson an approximate taxable income of \$452,768.

2. Gibson’s Plea Agreement filed November 28, 2018, shows the parties stipulated that Gibson failed to file tax returns for at least 2010, 2011, and 2012, and the three year tax loss to the USA is \$344,162 on total taxable income for the three years of \$1,093,308.

3. On November 28, 2018, on his guilty plea, Gibson was sentenced on the one misdemeanor count to three years’ probation, 200 hours community service, no alcohol, six months home detention with electronic monitoring, stated financial restrictions, and payment of \$344,162 restitution to the IRS/US Treasury.

Following Respondent Attorney’s receipt of the formal complaint, the attorney entered

into discussion with the Executive Director which has resulted in an agreement to discipline by consent pursuant to Section 20.B of the Arkansas Supreme Court Procedures Regulating Professional Conduct of Attorneys at Law (2012). Upon consideration of the formal Complaint and attached exhibits, admissions made by the respondent attorney, the terms of the written consent, the approval of Panel C of the Committee on Professional Conduct, and the Arkansas Rules of Professional Conduct, the Committee on Professional Conduct finds:

A. The conduct of Charles Sidney “Chuck” Gibson, II violated Rule 8.4(b) in that his conduct violated the United States Code and criminal law when he failed to file a federal individual income return for the year 2012, as required by 26 USC § 7203 due to the amount of taxable income Gibson had for that tax year. Arkansas Rule 8.4(b) provides that it is professional misconduct for a lawyer to commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects.

WHEREFORE, in accordance with the consent to discipline presented by Mr. Gibson and the Executive Director, it is the decision and order of the Arkansas Supreme Court Committee on Professional Conduct that Respondent Gibson, Arkansas Bar No. 90030, be, and he hereby is, **REPRIMANDED** for his conduct in this matter. He is also ordered to pay \$50.00 case costs, payable by cashier’s check or money order payable to the “Clerk, Arkansas Supreme Court” delivered to the Office of Professional Conduct within thirty (30) days of the date this Consent Findings and Order is filed of record with the Clerk of the Arkansas Supreme Court.

ARKANSAS SUPREME COURT
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By Stephen R. Crane
Stephen R. Crane, Chairperson

Date 6-19-20

Prepared by Stark Ligon, ABN 75077

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