

IN THE SUPREME COURT OF OHIO

CASE NO. 1

Cuyahoga County Bar Association
NKA Cleveland Metropolitan Bar
Association,

Relator,

vs.

Steven A. Freedman,

Respondent.

CASE NO. 2004-2112

RESPONDENT'S SUPPLEMENTAL
EVIDENCE AND MEMORANDUM
SUBMITTED PURSUANT TO THE
COURT'S REQUEST IN
CONNECTION WITH RESPONDENT'S
PENDING APPLICATION FOR
REINSTATEMENT TO THE BAR

CASE NO. 2

Cuyahoga County Bar Association
NKA Cleveland Metropolitan Bar
Association,

Relator,

vs.

Steven A. Freedman,

Respondent.

CASE NO. 2008-0772

RESPONDENT'S SUPPLEMENTAL
EVIDENCE AND MEMORANDUM
SUBMITTED PURSUANT TO THE
COURT'S REQUEST IN
CONNECTION WITH RESPONDENT'S
PENDING APPLICATION FOR
REINSTATEMENT TO THE BAR

Now comes Steven A. Freedman, *pro se*, Respondent in both of the above-captioned cases, and, in response to the request of this Honorable Court to do so, respectfully submits in each case the attached supplemental evidence and memorandum of explanation in support of his

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DEC 17 2012
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SUPREME COURT OF OHIO

FILED
DEC 17 2012
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SUPREME COURT OF OHIO

Application For Reinstatement to the Practice of Law now pending in each case.

As a specific condition precedent to Respondent's reinstatement to the practice of law, this Honorable Court required that Respondent either pay all of his delinquent tax obligations, or have in place agreements with the appropriate taxing authority which establish between Respondent and the taxing authority a mutually acceptable plan for the eventual resolution of Respondent's tax obligation to the taxing authority. The three taxing authorities involved are the Regional Income Tax Agency ("RITA"), the Department of Taxation of the State of Ohio, and the Federal Internal Revenue Service.

As evidenced by the documents and affidavits both previously submitted and submitted herewith, Respondent has paid his delinquent tax obligation to RITA in full. In addition, Respondent is in compliance with all filings due from him to RITA to date.

As evidenced by the documents and affidavits both previously submitted and submitted herewith, Respondent has entered into, and is currently in compliance with, an agreement reached with the Special Counsel appointed by the Ohio Attorney General to represent the Ohio Department of Taxation. This agreement establishes a mutually acceptable plan between the Department of Taxation of the State of Ohio and Respondent for the resolution of Respondent's delinquent tax obligation. Respondent and Special Counsel both believe that the best chance for Respondent to fully satisfy his delinquent tax obligation to the Ohio Department of Taxation rests upon Respondent's reinstatement to the practice of law in the State of Ohio, and worked diligently together to structure the agreement so that Respondent's delinquent obligation to the Department of Taxation of the State of Ohio would not be an impediment to his reinstatement to the practice of law.

As evidenced by the documents and affidavits both previously submitted and submitted herewith, Respondent has entered into, and is currently in compliance with, an agreement reached with the Federal Internal Revenue Service. This agreement establishes a mutually acceptable plan for the resolution of Respondent's delinquent tax obligation to the IRS. Respondent and the Internal Revenue Service both believe that the best chance for Respondent to fully satisfy his delinquent tax obligation to the Internal Revenue Service depends upon Respondent's reinstatement to the practice of law in the State of Ohio, and worked diligently together to structure the agreement so that Respondent's delinquent obligation to the IRS would not be an impediment to his reinstatement to the practice of law.

In conclusion, the IRS and the Ohio Department of Taxation are satisfied with their respective current agreements and plans with respect to Respondent's delinquent obligations to each of them, and hope that this Honorable Court concludes that such agreements and plans, each of which is subject to ongoing review and modification as Respondent's income changes, agrees that these plans satisfy the Court's specific condition precedent to Respondent's reinstatement to the practice of law in Ohio.

Respectfully submitted,

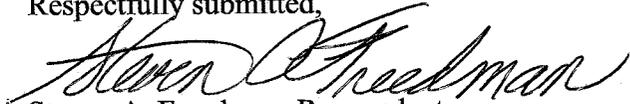


Steven A. Freedman, Respondent *pro se*
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SERVICE

Copies of this pleading have been sent by ordinary first class United States mail to the Cleveland Metropolitan Bar Association fka the Cuyahoga County Bar Association, 1301 East 9th Street, Second Level, Cleveland Ohio 44114-1253, and to the Board of Commissioners on Grievances & Discipline, Supreme Court of Ohio 65 south Front Street, 5th Floor, Columbus, Ohio 43215-3431.

Respectfully submitted,


Steven A. Freedman, Respondent *pro se*

State of Ohio :
: Affidavit
County of Cuyahoga :

NOW COMES AFFIANT, MOSES I. SAFENOVITZ, and for his Affidavit hereby swears and affirms that to the best of his knowledge, information and belief, the statements set forth below are, as of the date shown below, true statements of fact, to wit:

1. All personal income tax returns which Steven A. Freedman was required during the years 1992 through 2012, inclusive, to file by the Internal Revenue Service, the State of Ohio, and the Regional Income Tax Agency, have been filed.
2. Based upon his full and complete disclosure to the Internal Revenue Service of all of his assets, income, and living expenses, the Internal Revenue Service has determined that he is now unable to make any payments toward the satisfaction of his delinquent tax debt.
4. The Internal Revenue Service has stated that it will close its file and forebear from any and all collection action against Steve Freedman for a period of not less than one (1) year.
5. At the end of one (1) year or sooner if reinstatement of Steven Freedman's license to practice law should occur, the Internal Revenue Service and Steven Freedman will review his ability enter into payment plan to satisfy his tax obligation.
7. The professional corporation established by Steven Freedman on December 18, 1998, was never operated, never conducted any business, never had any income, was never obligated to any taxing authority, including but not limited to the Internal Revenue Service, the State or Ohio, and the Regional Income Tax Agency, to file any tax returns or pay any taxes.

FURTHER AFFIANT SAYETH NAUGHT.

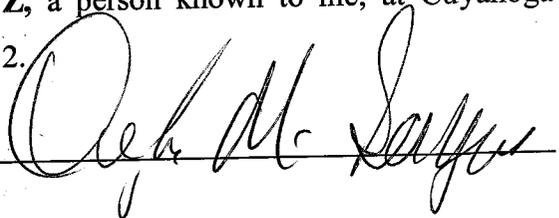


MOSES I. SAFENOVITZ

SWORN TO PERSONALLY BEFORE ME. A Notary Public in and for the State of Ohio, by MOSES I. SAFENOVITZ, a person known to me, at Cuyahoga Heights, Ohio, this sixth day of December, 2012.



DOUGLAS M. SALYERS
Notary Public
State of Ohio
My Comm. Exp. 03-04-2017



DOUGLAS M. SALYERS

State of Ohio :
: *Affidavit*
County of Cuyahoga :

NOW COMES AFFIANT, STEVEN A. FREEDMAN, and for his Affidavit hereby swears and affirms, under oath and penalty of perjury, that to the best of his knowledge, information and belief, the statements set forth below are, as of the date shown below, true statements of fact, to wit:

1. As stated in my earlier Affidavit previously submitted to the Court, I restate here that all personal income tax returns which I have been required during my lifetime to file by the Internal Revenue Service, the State of Ohio, and the Regional Income Tax Agency, including but not limited to those due for the years 1992 through 2012, inclusive, have been filed.
2. I have not made or entered into any Offer-in-Compromise program with the Internal Revenue Service.
3. Based upon my full and complete disclosure to the Internal Revenue Service of all of my assets, income, and living expenses, the Internal Revenue Service has determined that I am now, and will for the foreseeable future be, unable to make any payments toward the satisfaction of my delinquent tax debt.
4. The Internal Revenue Service, through its Revenue Officer in charge of my file, concluded, as did the State of Ohio, Department of Taxation, through its Special Counsel, that I will never be in a position to begin reducing my debt unless and until I again have an opportunity to generate additional income by being reinstated and granted the privilege to practice law in the State of Ohio.
5. The Internal Revenue Service, and I, due entirely to the policy of the Internal Revenue Service not to reduce such agreements to writing, have entered into a verbal agreement under which the Internal Revenue Service will close its file and forebear from any and all collection action on my debt for an indefinite period of not less than one (1) year (as shown by the letter from the Internal Revenue Service previously submitted to the Court), during which period of forbearance I am to use my best efforts to apply for and request from this Court an order reinstating my license and privilege to practice law in the state of Ohio.
6. At the end of one (1) year, or sooner if reinstatement of my license to practice law should occur (which event I am obligated to promptly report to the Internal Revenue Service), the Internal Revenue Service and I will revisit my budget and, hopefully, based upon the actual happening of the anticipated increase in income, mutually agree upon a payment plan intended to, eventually, meet my tax obligation in full rather than compromise the debt to a lower settlement amount.

7. Although I did create a professional corporation on December 18, 1998, I always ran my law practice as a sole proprietorship owned by me; I never ran my law practice through the corporation; I never conducted any business in the name of the corporation; the corporation did not have any income; the corporation was not obligated to any taxing authority, including but not limited to the Internal Revenue Service, the State of Ohio, and the Regional Income Tax Agency, to file any tax returns or pay any taxes; and the corporation's charter was cancelled by the State of Ohio on August 16, 2006, thereby ending its legal existence.

FURTHER AFFIANT SAYETH NAUGHT.


STEVEN A. FREEDMAN

SWORN TO PERSONALLY BEFORE ME. A Notary Public in and for the State of Ohio, by **STEVEN A. FREEDMAN**, a person known to me, at Cuyahoga Heights, Ohio, this sixth day of December, 2012,


Barry R. Gronner, Notary Public



BARRY GRONNER
Notary Public, State of Ohio
My Commission Expires 04/20/2016
Recorded in Lake County

