

FILED

MAY 15 2015

DISCIPLINARY
BOARD

BEFORE THE
DISCIPLINARY BOARD
OF THE
WASHINGTON STATE BAR ASSOCIATION

In re

STEVEN MILES CYR,

Lawyer (Bar No. 33411).

Proceeding No. 14#00090

FINDINGS OF FACT, CONCLUSIONS OF
LAW AND HEARING OFFICER'S
RECOMMENDATION

The undersigned Hearing Officer held a default hearing on May 13, 2015 under Rule 10.6 of the Rules for Enforcement of Lawyer Conduct (ELC).

**FINDINGS OF FACTS AND CONCLUSIONS OF LAW
REGARDING CHARGED VIOLATIONS**

1. The Formal Complaint (BF 1), attached hereto, charged Respondent Steven Miles Cyr with misconduct as set forth therein.

2. Under ELC 10.6(a)(4), the Hearing Officer finds that each of the facts set forth in the Formal Complaint is admitted and established.

3. Under ELC 10.6(a)(4), the Hearing Officer concludes that each of the violations charged in the Formal Complaint is admitted and established as follows: Respondent violated RPC 8.4(b), RPC 8.4(c), and 8.4(i) by committing the crime of willfully making and subscribing

1 a false tax return (26 U.S.C. § 7206(1)).

2 **FINDINGS OF FACTS AND CONCLUSIONS OF LAW**
3 **REGARDING RECOMMENDED SANCTION**

4 4. The following American Bar Association's Standards for Imposing Lawyer
5 Sanctions ("ABA Standards") (1991 ed. & Feb. 1992 Supp.) applies in this case:

6 ABA Standard 5.1 -- Failure to Maintain Personal Integrity

7 5.11 Disbarment is generally appropriate when:

8 (a) a lawyer engages in serious criminal conduct, a necessary element of
9 which includes intentional interference with the administration of justice,
10 false swearing, misrepresentation, fraud, extortion, misappropriation, or
11 theft; or the sale, distribution or importation of controlled substances; or
12 the intentional killing of another; or an attempt or conspiracy or
13 solicitation of another to commit any of these offenses; or

14 (b) a lawyer engages in any other intentional conduct involving dishonesty,
15 fraud, deceit, or misrepresentation that seriously adversely reflects on the
16 lawyer's fitness to practice.

17 5.12 Suspension is generally appropriate when a lawyer knowingly engages in
18 criminal conduct which does not contain the elements listed in Standard 5.11 and
19 that seriously adversely reflects on the lawyer's fitness to practice.

20 5.13 Reprimand is generally appropriate when a lawyer knowingly engages in
21 any other conduct that involves dishonesty, fraud, deceit, or misrepresentation
22 and that adversely reflects on the lawyer's fitness to practice law.

23 4.14 Admonition is generally appropriate when a lawyer engages in any other
24 conduct that reflects adversely on the lawyer's fitness to practice law.

5. The elements of the crime to which Respondent pleaded guilty include that he
acted willfully. BF 1 ¶ 8. In this context, a defendant acts willfully when he or she voluntarily
and intentionally violates a known duty. Cheek v. United States, 498 U.S. 192, 201, 111 S. Ct.
604, 610, 112 L. Ed. 2d 617 (1991).

6. The elements of the crime to which Respondent pleaded guilty also include that he
signed a tax return under penalty of perjury that he knew contained false information about a

1 material matter.

2 7. The public is suffers injury from violations of the tax laws. In addition, the
3 profession suffers injury in the eyes of the public when a lawyer commits a criminal act.

4 8. The presumptive sanction is disbarment under ABA Standards 5.11(a) and 5.11(b).

5 9. The following aggravating factors set forth in Section 9.22 of the ABA Standards
6 apply in this case: dishonest or selfish motive (ABA Standard 9.22(b)), and substantial
7 experience in the practice of law (admitted in Washington in 2003; admitted in Oregon in in
8 1979) (ABA Standard 9.22(i)).

9 10. It is an additional aggravating factor that Respondent failed to file an answer to the
10 Formal Complaint as required by ELC 10.5(a).

11 11. The following mitigating factor set forth in Section 9.32 of the ABA Standards
12 apply to this case: absence of a prior disciplinary record (ABA Standard 9.32(a)).

13 12. The aggravating and mitigating factors do not provide cause to deviate from the
14 presumptive sanction.

15 **RECOMMENDATION**

16 13. Based on the ABA Standards and the applicable aggravating and mitigating
17 factors, the Hearing Officer recommends that Respondent Steven Miles Cyr be disbarred.

18 DATED this 13th day of May, 2015.

19
20 Dana C. Laverty
21 Dana C. Laverty, Bar No. 33666
Hearing Officer

22 **CERTIFICATE OF SERVICE**

23 I certify that I caused a copy of the FOF COL by HO's Recommendation
24 to be delivered to the Office of Disciplinary Counsel and to be mailed
to STEVEN CYR Respondent/ Respondent's Counsel
at 4850 SW Scholls Ferry Rd #205 Portland OR 97225 by Certified/first class mail
postage prepaid on the 15th day of May 2015

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JAN 28 2015

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BEFORE THE
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In re

STEVEN M. CYR,
Lawyer (Bar No. 33411).

Proceeding No. 14#00090

FORMAL COMPLAINT

Under Rule 10.3 of the Rules for Enforcement of Lawyer Conduct (ELC), the Office of Disciplinary Counsel (ODC) of the Washington State Bar Association charges the above-named lawyer with acts of misconduct under the Rules of Professional Conduct (RPC) as set forth below.

ADMISSION TO PRACTICE

1. Respondent Steven M. Cyr was admitted to the practice of law in the State of Washington on March 17, 2003.

FACTS

2. On or about April 14, 2008, Respondent willfully signed under penalty of perjury and filed a federal income tax return for 2007 that he knew was materially false in that he

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1 | claimed personal expenses as business deductions on Schedule C.

2 | 3. On April 10, 2013, an indictment was filed in the United States District Court,
3 | District of Oregon, charging Respondent with two counts of violating 26 U.S.C. § 7206(1)
4 | (willfully making and subscribing a false tax return). United States of America v. Cyr, U.S.
5 | District Court (D. Or), Case No. 3:13-CR-00165-MO.

6 | 4. Count 2 of the indictment concerned Respondent's conduct with respect to his
7 | calendar year 2007 tax return, as reflected in ¶ 1, above.

8 | 5. Count 1 of the indictment concerned Respondent's conduct with respect to his
9 | calendar year 2006 tax return.

10 | 6. On October 23, 2013, Respondent entered a guilty plea to Count 2 as charged in the
11 | indictment and agreed to the facts set forth in ¶ 1, above.

12 | 7. The Court accepted Respondent's guilty plea that day.

13 | 8. The elements of the offense to which Respondent pleaded guilty are (1) defendant
14 | signed a tax return that he knew contained false information about a material matter; (2) the
15 | return contained a written declaration was it was being signed subject to the penalties of perjury;
16 | and (3) in filing the return, the defendant acted willfully.

17 | 9. The offense to which Respondent pleaded guilty is a felony. 26 U.S.C. § 7206.

18 | 10. Respondent entered his guilty plea freely and voluntarily.

19 | 11. The court dismissed Count 1 of the indictment on motion of the United States

20 | 12. On June 23, 2014, the court entered judgment and sentenced Respondent to a two-
21 | year term of probation, which included that he pay restitution of \$72,251.

22 | COUNT 1

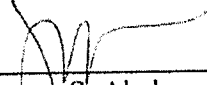
23 | 13. By committing the crime of willfully making and subscribing a false tax return, as

1 | charged in Count 2 of the indictment, Respondent violated RPC 8.4(b), RPC 8.4(c), and/or
2 | 8.4(i).

3 | THEREFORE, Disciplinary Counsel requests that a hearing be held under the Rules for
4 | Enforcement of Lawyer Conduct. Possible dispositions include disciplinary action, probation,
5 | restitution, and assessment of the costs and expenses of these proceedings.

6 | Dated this 28th day of January, 2015.

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Joanne S. Abelson, Bar No. 24877
Managing Disciplinary Counsel