

**PRACTICE OF LAW BOARD
STATE OF WASHINGTON**

1325 Fourth Avenue, Suite 600, Seattle, WA 98101-2539
(206) 727-8252 ▪ Fax (206) 727-8314

Members

Stephen Crossland
Chairperson
Cashmere

December 20, 2007

Hon. Paul A. Bastine
Vice-Chairperson
Spokane

Dean Kalivas
██████████
Seattle, WA ██████████

Rita L. Bender
Seattle

RE: POLB No. 06-03

Margaret Bridewell
Walla Walla

RE: File No. 06-03 Unauthorized Practice of Law Complaint

Brian J. Dano
Moses Lake

Dear Mr. Kalivas:

Jeanne J. Dawes
Spokane

The Practice of Law Board was created by order of the Washington State Supreme Court, General Rule (GR) 25. The Board is charged with the investigation of allegations of unauthorized practice of law in Washington. Revised Code of Washington (RCW) 2.48.180 states that a nonlawyer practicing law or holding himself out as entitled to practice law constitutes the unauthorized practice of law. Court rule GR 24 defines the practice of law. The unauthorized practice of law is a crime in Washington.

Stephanie Delaney
Seattle

Nancy C. Ivarinen
Burlington

Cheryl D. Kringle
Seattle

As you are aware, M ██████ S ██████ filed a complaint against you alleging that you are engaging in the unauthorized practice of law by maintaining a law practice in Seattle and by accepting \$2,200 to represent a Washington client, K ██████ F ██████, before the Internal Revenue Service (IRS). In 2004, K ██████ F ██████, then a Washington resident, contacted you about a letter she received from the IRS regarding a 1999 tax delinquency. You requested that Ms. F ██████ meet with you on the ██████ floor of ██████ Avenue in Seattle. At that meeting, you told Ms. F ██████ that you were a tax attorney who specialized in corporate tax issues. You did not tell Ms. F ██████ that you were only licensed to practice in the state of Virginia or that you had been suspended from practice before the IRS in April 1992. You advised Ms. F ██████ on how to seek tax relief and offered to file a Request for Innocent Spouse Relief, form 8857, on her behalf. Ms. F ██████ paid you \$2,000 cash. The Request for Innocent Spouse Relief, form 8857, that you completed and submitted to the IRS on Ms. F ██████'s behalf is signed "Dean Kalivas, Attorney," lists your address as ██████ Avenue in Seattle, and lists your contact number as a Seattle phone number.

Howard H. Marshack
Vancouver

Daniel Pérez
Seattle

Renée Shadel
Seattle

Hon. Jane M. Smith
Nespelem

Administrator
Julie Shankland

Investigative Attorney
Sandra Schilling

You have two criminal convictions in Washington for engaging in the unauthorized practice of law: Pierce Co. Superior Court Case No. 53418

(1978) and King Co. Superior Court Case No. 82-1-02728-2 (1982). In 2004, the Practice of Law Board determined that you were holding yourself out as a lawyer in Washington and you signed an Agreement to Refrain from engaging in the unauthorized practice of law. More recently, you responded to Mr. S█████'s complaint by sending to the Board a letter dated August 10, 2007, in which the letterhead lists your address as ██████ Avenue in Seattle and designates you as "Dean Kalivas, Attorney at Law." Thus, you appear to continue to hold yourself out as a Washington-licensed lawyer. In addition, you received an indefinite suspension from practicing before the IRS in April 1992. In November 2007, you offered to provide to the Board a certificate to prove that you were in good standing with the IRS at the time of your representation of Ms. F█████. You have never provided any proof to the Board that the 1992 suspension was lifted. The IRS rules, 31 C.F.R. §10, limits practice before that agency to attorneys in good standing in the bar of any state, certified public accountants, and enrolled agents who are authorized to practice before the IRS.¹ Therefore, without proof that your 1992 suspension has been lifted, the Board must conclude that you have no authority to practice before the IRS.

The Revised Code of Washington (RCW) 2.48.180(1)(b) defines a nonlawyer to include a person who is not an active member in good standing of the state bar. You are not a member of the Washington State Bar Association, therefore you are a nonlawyer in Washington. RCW 2.48.180(2)(a) states that a nonlawyer practicing law or holding himself out as entitled to do so constitutes the unauthorized practice of law. Giving advice or counsel to others as to their legal rights and selecting, drafting or completing legal documents which affect the legal rights of others are both included in the GR 24 definition of the practice of law. When you told Ms. F█████ that you were a tax attorney and invited her to meet with you in your Seattle office, without informing her that you are not licensed to practice in Washington, you misrepresented yourself as a lawyer licensed to practice in Washington. By submitting to the IRS a Request for Innocent Spouse Relief, form 8857, which is signed "Dean Kalivas, Attorney" and lists Seattle as your address, you misrepresented yourself as a lawyer licensed to practice in Washington. By advising Ms. F█████ regarding how to seek tax relief, and by choosing and completing a Request for Innocent Spouse Relief on her behalf, you engaged in the unauthorized practice of law.

At this time, pursuant to GR 25(f)(4)(B), we request that you enter into a written agreement with this Board, to refrain from the following conduct:

- ◆ Giving advice or counsel to others as to their legal rights or the legal rights or responsibilities of others for fees or other consideration.
- ◆ Holding yourself out as authorized to select, draft or complete legal documents or pleadings for others.
- ◆ Any activity which is defined as the practice of law in GR 24.

¹ The Code of Federal Regulations sets forth the internal rules of the government agency.

In the event you do not return this stipulation as signed and agreed to within 15 days of the mailing of this letter, or in the alternative you do not send to us proof that your 1992 Suspension before the IRS was lifted prior to your representation of Ms. F [REDACTED], the Board will issue its report and consider turning over its investigation along with a request for prosecution to the County Prosecutor's Office.

Please sign and date your signature and have your signature witnessed by a person over the age of eighteen, who will also sign as the witness. The signed letter should be returned to the Board within 15 days.

Thank you in advance for your anticipated cooperation.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Steve Crossland', written in a cursive style.

Steve Crossland, Chair
Practice of Law Board

JS:as

cc: M [REDACTED] S [REDACTED]