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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. 10-C-08387
	)	
TONY ANTONIO LUNA,	)	RECOMMENDATION OF SUMMARY
	)	DISBARMENT
A Member of the State Bar, No. 59684.	)	
_____	)	

On February 13, 2012, the State Bar filed a request for recommendation of summary disbarment based on Tony Antonio Luna's felony conviction. Luna did not file a response. We grant the request and recommend that Luna be summarily disbarred.

In March 2011, Luna pled guilty to a violation of title 26 United States Code section 7206(1) (filing false tax return).<sup>1</sup> Effective June 27, 2011, we placed him on interim suspension. On February 13, 2012, the State Bar transmitted evidence that Luna's conviction was 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 Luna's violation of filing false tax return meets the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c).

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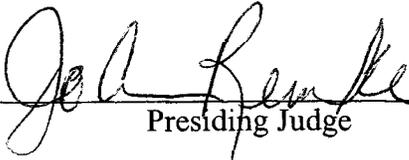
<sup>1</sup> Luna also pled guilty to conspiring to structure financial transactions in violation of title 18 United States Code section 371 and title 31 United States Code section 5324(a)(3), a felony that may or may not involve moral turpitude. We base our summary disbarment recommendation solely on Luna's felony false tax return conviction.



First, the statute defines this crime as a felony and Luna pled to 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. (*U.S.-v. Hanson* (9<sup>th</sup> Cir. 1993) 2 F.3d 942, 946.) Intentionally making such false statements necessarily involves moral turpitude. (*In the Matter of Moriarty* (Review Dept. 1999) 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 Tony Antonio Luna, State Bar number 59684, 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**

[Rule 62(b), Rules Proc.; 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 March 22, 2012, I deposited a true copy of the following document(s):

RECOMMENDATION OF SUMMARY DISBARMENT FILED MARCH 22, 2012

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:

TONY ANTONIO LUNA  
3312 W BEVERLY BLVD  
MONTEBELLO, CA 90640

by certified mail, No. , with return receipt requested, through the United States Postal Service at , California, addressed as follows:

by overnight mail at , California, addressed as follows:

by fax transmission, at fax number . No error was reported by the fax machine that I used.

By personal service by leaving the documents in a sealed envelope or package clearly labeled to identify the attorney being served with a receptionist or a person having charge of the attorney's office, addressed as follows:

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 March 22, 2012.

  
Milagro del R. Salmeron  
Case Administrator  
State Bar Court