

Filed February 26, 2007

REVIEW DEPARTMENT OF THE STATE BAR COURT

In the Matter of)	Case No. 04-C-14120
STEPHEN J. ALEXANDER)	RECOMMENDATION OF SUMMARY
A Member of the State Bar.)	DISBARMENT
_____)	

The State Bar's request for recommendation of summary disbarment, filed on September 5, 2006, is granted. On September 8, 2006, we filed an order to show cause directing Stephen J. Alexander, State Bar member number 134168, to show why we should not recommend his summary disbarment to the Supreme Court. Respondent's opposition, filed on October 10, 2006, asserts that summary disbarment is not appropriate in this matter and that given the unusual nature of his case, a hearing should be held to determine what, if any, discipline should be imposed based on Business and Professions Code section 6102, subdivision (f).

On April 22, 2005, respondent was convicted of one count of subscribing to a false tax return. (26 U.S.C. § 7206(1).) As a result of that conviction, we placed him on interim suspension effective June 19, 2005, and he has remained on interim suspension since that time. His conviction is now final.

Respondent's conviction is conclusive evidence that he is guilty of subscribing a false tax return. (Bus. & Prof. Code, § 6101, subd. (a).) He is conclusively presumed to have committed all of the acts necessary to constitute the offense. (*In re Duggan* (1976) 17 Cal.3d 416, 423.)

The record of conviction establishes that respondent's conviction meets the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c), as amended effective January 1, 1997. First, respondent's conviction is a felony. (26 U.S.C. §

7206.) Second, the offense involves signing a false return under penalty of perjury and not believing the return is true as to every material matter. (*U.S. v. Hanson* (9th Cir. 1993) 2 F.3d 942, 945.) Such an offense involves moral turpitude. (*In the Matter of Moriarty* (Review Dept. 1999) 1 Cal. State Bar Ct. Rptr. 245, 248.)

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 Pagurigan* (2001) 25 Cal.4th 1, 4-7.) Disbarment is mandatory. (*Id.* at p. 9; see also *In re Lesansky* (2001) 25 Cal.4th 11.)

We therefore recommend that respondent Stephen J. Alexander, State Bar member number 134168, be summarily disbarred from the practice of law in this state. We also recommend that respondent be ordered to comply with rule 9.20 of the California Rules of Court and to perform the acts specified in paragraphs (a) and (c) of that rule within 30 and 45 days, respectively, after the effective date of the Supreme Court's order. Finally, we recommend that costs be awarded to the State Bar in accordance with Business and Professions Code section 6086.10, such costs being enforceable both as provided in Business and Professions Code, section 6140.7 and as a money judgment.

Presiding Judge