

FILE NO. _____

STATE OF MINNESOTA

IN SUPREME COURT

In Re Petition for Disciplinary Action
against DANIEL P. TABER,
a Minnesota Attorney,
Registration No. 108157.

PETITION FOR
DISCIPLINARY ACTION

TO THE SUPREME COURT OF THE STATE OF MINNESOTA:

The Director of the Office of Lawyers Professional Responsibility, hereinafter Director, files this petition upon the parties' agreement contained in the attached October 30, 2006, stipulation for probation (Exhibit 1) pursuant to Rules 10(a) and 12(a), Rules on Lawyers Professional Responsibility (RLPR). The Director alleges:

The above-named attorney, hereinafter respondent, was admitted to practice law in Minnesota on September 26, 1975. Respondent currently practices law in Minneapolis, Minnesota.

INTRODUCTION

On October 30, 2006, respondent and the Director entered into a stipulation for private probation. Respondent's probation was based upon an admission that respondent failed to timely file his state and federal income tax returns in 2002. In aggravation, respondent admitted that he had failed to pay his state income taxes for the years 1997, 1998, 1999, and 2001. He satisfied the liability for 1997, 1998, 1999, and 2001, in June 2006. Respondent failed to pay his federal income taxes for the years 1997, 1998, 1999, 2001, 2002, 2003, 2004, and 2005.

Among the conditions of respondent's probation was that respondent would, if no agreement was reached with the IRS for repayment of all unpaid taxes within sixty days from the date of the stipulation, provide monthly reports to the Director concerning his progress in reaching such agreement, and provide proof of payment of quarterly estimated tax to state and federal tax authorities. A further condition was that if, after giving respondent an opportunity to be heard, the Director concluded that respondent had not complied with the conditions of the probation, then the Director could file this petition without the necessity of Panel proceedings.

The Director, after giving respondent an opportunity to be heard, has concluded that respondent has not complied with the conditions of the probation.

Respondent has committed the following unprofessional conduct warranting public discipline:

DISCIPLINARY HISTORY

Respondent has the following disciplinary history:

A. As noted above, on October 30, 2006, respondent was placed on private probation for failing to timely file state and federal tax returns and failing to pay state and federal taxes, in violation of Rule 8.4(d), Minnesota Rules of Professional Conduct (MRPC).

FIRST COUNT

1. On November 6, 2006, the Director wrote to respondent, restating his obligations pursuant to his probation, and requesting copies of his state and federal income tax returns, along with proof of quarterly payments. Respondent did not respond to this request.

2. On February 2, 2007, the Director wrote to respondent, requesting documentation of his ongoing negotiations with the IRS, as well as the name and contact information of his tax preparer and all other documents requested in the letter

dated November 6, 2006. On February 12, 2007, respondent provided substantially all of the requested information.

3. On February 28, 2007, respondent contacted the Director and supplied information regarding the status of his negotiations with the IRS, and other information pursuant to his probation.

4. On April 2, 2007, respondent made the requested monthly report.

5. On May 1, 2007, respondent made the requested monthly report. In such report, he indicated that he would wait an additional two weeks to receive documents which would allow him to file an offer in compromise to the IRS.

6. On July 9, 2007, the Director wrote to respondent, requesting an update. Respondent failed to respond to this letter.

7. On July 26, 2007, the Director wrote to respondent, requesting an update on or before August 2, 2007. Respondent failed to respond to this letter.

8. On September 5, 2007, the Director wrote to respondent, requesting a meeting on September 18, 2007. Respondent failed to appear at this meeting.

9. On October 9, 2007, the Director sent to respondent a notice of investigation, based upon his failure to comply with the terms of his probation. Respondent was required to submit a response on or before October 23, 2007. Respondent did not submit such response.

10. On November 1, 2007, the Director sent to respondent a letter requesting that he submit a response to the October 9, 2007, notice of investigation on or before November 15, 2007. Respondent did not submit such response.

11. On December 4, 2007, the Director sent to respondent a letter requesting that he submit a response to the October 9, 2007, notice of investigation on or before December 18, 2007.

12. On December 12, 2007, the Director contacted respondent by telephone. During that conversation, respondent indicated that he would send the requested response as soon as possible.

13. On January 2, 2008, respondent sent a letter to the Director. In that letter, he updated the status of the offer in compromise with the IRS, but did not include copies of his tax returns or proof of payment for his quarterly taxes, and did not include authorizations to speak with his tax preparer or the IRS.

14. On February 1, 2008, the Director sent respondent a letter enclosing two authorizations, one for his previously indicated tax preparer, and one for the IRS. The letter indicated that he was to return the signed authorizations on or before February 14, 2008. The Director did not receive such authorizations by that date.

15. On March 14, 2008, the Director again sent respondent a letter enclosing the same two authorizations listed in paragraph 14, above. The letter indicated that respondent was to complete them and return them to the Director within two weeks, or by March 28, 2008. On March 26, 2008, respondent submitted the authorization to speak with his tax preparer. He did not submit any authorization to speak with his contact at the IRS.

16. On April 23, 2008, the Director sent respondent a letter proposing a meeting with respondent and his tax preparer on May 6, 2008.

17. On May 6, 2008, respondent contacted the Director by telephone and stated that he had filed taxes on his own for 2007, without the use of a tax preparer. Therefore, meeting with his tax preparer would not serve the purpose of updating the Director with regard to his status. At that time, he rescheduled the meeting, with the consent of the Director, to May 15, 2008. On May 7, 2008, the Director sent respondent a letter confirming the new meeting date of May 15, 2008.

18. On May 15, 2008, respondent contacted the Director by telephone and cancelled the scheduled meeting. In that telephone call, he represented to the Director that he would produce his 2006 and 2007 individual tax returns, his quarterly withholding statements, or a statement to the effect that he had not made quarterly payments, and an update on the status of his offer of compromise, on or before Monday, May 19, 2008. The Director confirmed this telephone call by letter dated May 15, 2008. Respondent did not produce such documents, and did not contact the Director to request an extension.

19. On June 10, 2008, the Director sent a letter to respondent, requesting the documents listed in paragraph 18, above. Respondent was required to produce such documents within seven days of the date of the letter, or by June 17, 2008. Respondent made no response.

20. On June 18, 2008, the Director left a voice mail message for respondent, requesting an update on the status of the requested documents.

21. On June 19, 2008, the Director sent a letter to respondent, requesting that respondent appear at a meeting on July 2, 2008, at 2:00 p.m.

22. On June 20, 2008, respondent sent the Director a fax in which he stated that he would have all requested documents delivered to the Director on or before June 23, 2008. The Director has received none of the requested documents.

23. Respondent failed to appear at the meeting scheduled for July 2, 2008. As of the date of this filing, respondent has not made contact with the Director and has not produced any of the remaining outstanding documents.

24. Respondent's conduct violated Rule 8.1(b), MRPC, and Rule 25, RLPR.

WHEREFORE, the Director respectfully prays for an order of this Court imposing appropriate discipline, awarding costs and disbursements pursuant to the

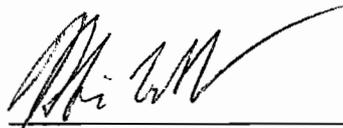
Rules on Lawyers Professional Responsibility, and for such other, further or different relief as may be just and proper.

Dated: July 22, 2008.



MARTIN A. COLE
DIRECTOR OF THE OFFICE OF LAWYERS
PROFESSIONAL RESPONSIBILITY
Attorney No. 148416
1500 Landmark Towers
345 St. Peter Street
St. Paul, MN 55102-1218
(651) 296-3952

and



ROBIN J. CRABB
ASSISTANT DIRECTOR
Attorney No. 387303