



June 25, 2019

LETTER OF REPRIMAND

Angela Lizada, Esq.
711 South 9th Street
Las Vegas, Nevada 89101

RE: Grievance File OBC18-1306/Coletta

Dear Ms. Lizada:

On June 25, 2019, a Screening Panel of the Southern Nevada Disciplinary Board considered the above-referenced grievance. The Panel concluded that you violated a Rule of Professional Conduct and should be reprimanded. This letter shall constitute delivery of that reprimand.

On or about April 10, 2018, you were retained by Christopher Coletta to file a Chapter 7 bankruptcy petition. At your initial consultation with Coletta, you were aware that Coletta had outstanding tax issues and he informed you that based on his tax professional's advice, he understood that tax debts and perfected tax liens are non-dischargeable in bankruptcy. You advised him that certain tax debts may not be discharged and provided him the rules regarding the same.

Following the initial consultation, Coletta provided you with documentation concerning his outstanding tax liabilities. The documentation included the balances of personal income taxes owed from tax years 2013 and 2014. In reviewing the provided documentation, you failed to inquire as to the date on which each year's taxes became due and you failed to determine whether the IRS had attached liens for the taxes on Coletta's home. Additionally, Coletta failed to advise you that he had obtained an extension to file his 2014 tax return.

Coletta's bankruptcy was approved and an Order of Discharge thereon on July 31, 2018. Thereafter, he received additional notices from the Internal Revenue Service regarding the unpaid taxes from 2014. Coletta contacted you to determine why the 2014 taxes remained outstanding. Only then did you inquire into whether Coletta had received an extension to file his 2014 taxes and explain to Coletta that a recorded tax lien on his property could not be discharged.

Nevada Rule of Professional Conduct ("RPC") 1.4 (Communication) requires a lawyer to reasonably consult with the client about the means by which the client's

3100 W. Charleston Blvd.
Suite 100
Las Vegas, NV 89102
phone 702.382.2200
toll free 800.254.2797
fax 702.385.2878

9456 Double R Blvd., Ste. B
Reno, NV 89521-5977
phone 775.329.4100
fax 775.329.0522

www.nvbar.org

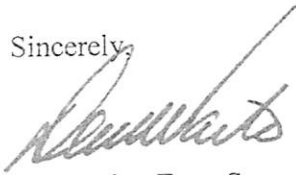
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objectives are to be accomplished. In this instance, you should have done more to ensure your client was aware of the limitations regarding available relief from tax debt.

Accordingly, you are hereby **REPRIMANDED** for violating RPC 1.4 (Communication). In addition, within 30 days of this Letter of Reprimand you are to reimburse the State Bar of Nevada for investigation and prosecution costs of \$1,500 pursuant to Supreme Court Rule 120(3).

We trust that this reprimand will serve as a reminder to you of your ethical obligations, and that no such problems will arise in the future.

Sincerely,

A handwritten signature in cursive script, appearing to read "Dan Waite", written in black ink.

Dan Waite, Esq., Screening Panel Chair