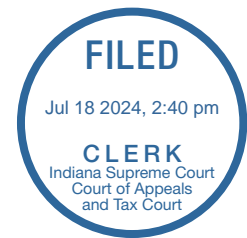


# In the Indiana Supreme Court

In the Matter of: Steven P. Taylor,  
Respondent

Supreme Court Case No.  
24S-DI-210



## Published Order Approving Statement of Circumstances and Conditional Agreement for Discipline

Pursuant to Indiana Admission and Discipline Rule 23(12.1)(b), the Indiana Supreme Court Disciplinary Commission and Respondent have submitted for approval a “Statement of Circumstances and Conditional Agreement for Discipline” stipulating agreed facts and proposed discipline as summarized below.

**Stipulated Facts:** Married “Clients” hired Respondent in January 2017 to file and prosecute a Chapter 13 bankruptcy on their behalf. Because Clients had not yet filed their 2015 and 2016 federal tax returns, Respondent listed the IRS as a creditor and left the amount owed blank. Clients later filed their returns, calculating they owed the IRS \$2,437 for 2015 taxes. The bankruptcy court approved the Chapter 13 plan, allowed the IRS \$2,437 for its claim, and treated that claim as priority debt. Clients paid this amount as well as about \$400 in interest. In 2020, the bankruptcy court entered an order of discharge and closed the case. The order of discharge noted, among other things, that taxes “to the extent not paid in full under the plan” were not discharged. At this point, the matter for which Respondent had been retained was complete.

Later, the IRS notified Clients that an audit of their 2015 tax return revealed errors and that Clients owed an additional \$3,226.65 in unpaid taxes and interest. Respondent agreed to represent Clients in an administrative appeal, which was unsuccessful. Respondent then agreed to file on Clients’ behalf a petition to initiate an adversary proceeding against the IRS to enforce the discharge. However, Respondent never filed such a petition, and he was largely unresponsive to Clients’ numerous attempts to contact him. Meanwhile, the IRS retained Clients’ 2022 tax refund to apply against the unpaid 2015 taxes, and Clients paid the remaining balance to the IRS.

The parties agree that under federal tax and bankruptcy law, the 2015 taxes owed by Clients likely were nondischargeable and that it is unlikely Clients would have prevailed in an adversary proceeding.

**Violations:** The parties agree that Respondent violated these Indiana Professional Conduct Rules prohibiting the following misconduct:

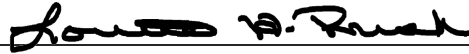
- 1.3: Failing to act with reasonable diligence and promptness.

1.4(a)(4): Failing to comply promptly with a client's reasonable requests for information.

**Discipline:** The parties propose the appropriate discipline is a public reprimand. The Court, having considered the submissions of the parties, now approves the agreed discipline and imposes a **public reprimand** for Respondent's misconduct.

The costs of this proceeding are assessed against Respondent. Pursuant to the parties' stipulation, the Court hereby orders Respondent to pay \$257.33 by check made payable and transmitted to the Clerk of the Indiana Supreme Court. Upon receipt, the Clerk is directed to disburse those funds as follows: (1) \$7.33, payable to the Commission as reimbursement for investigative expenses incurred; and (2) \$250.00, payable to the Clerk for court costs.

Done at Indianapolis, Indiana, on 7/18/2024.



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Loretta H. Rush  
Chief Justice of Indiana

All Justices concur.