

internal revenue code, the IRS, in order to secure the necessary information from a taxpayer, developed an integrated series of schedules and forms that must all be considered together. Many of the items the Legislature specifically directed be added to the federal calculation of adjusted gross income can only be determined by inspecting the various schedules – for example deductions for “depreciation” do not appear on the first page of form 1040 and can only be determined by examining the various schedules. Compare: Audit & Adjustment Co. v. Earl, 165 Wn. App. 497 (2011), rejecting submission of only the first page of Form 1040 as inadequate to establish right to charity health care.

Even though you are so emotional attached to your goal that you are unwilling or unable to acknowledge any arguments contrary to your own “analysis”, an attorney could reasonably conclude, in his or her professional judgment, that your arguments are: based upon excerpting words out of context and ignoring all qualifying language and context as if it did not exist; and are contrary to the statutory provisions. An attorney could reasonably conclude, in his or her professional judgment, that your analysis and arguments have little or no chance of success.

B. Attorney’s Oath of Office.

The oath of office as set forth on RCW 2.48.210 is the basis for the grievances you filed against various attorneys, that were dismissed by Ms. Congalton and you have appealed those dismissals to a Review Committee of the Disciplinary Board (consisting of both lawyers and non-lawyers appointed by the Washington Supreme Court).

I am **not** reviewing those dismissed grievances, and your only recourse from those dismissals is the review by the Review Committee. I will, however, briefly review the legal basis for you filing those grievances since their dismissal by Ms. Congalton is the basis of your grievance against her.

Again, my comment should not be considered legal advice to you and you should proceed with seeking review of those dismissals based upon your own judgment.

First, there is a matter of a correction. RCW 2.48.210 is **not valid existing law**. After the State Bar Act was passed in 1933, the code reviser’s notes indicate that RCW 2.48.210 and three other sections from the Laws of 1921, Chapter 126 were retained in the code as a result of the reviser’s belief (mistaken) that they had not been repealed by the 1933 act. This mistake was corrected by the Washington Supreme Court when it expressly held that **RCW 2.48.210 had been repealed by the 1933 act**. In re the Matter of CHI-DOOH LI, 79 Wn.2d 561, 488 P.2d 259 (1971).

This does not mean there is no current oath of office for attorneys, but it is now set forth in Rule 5(d) of the Admission To Practice Rules (“APR”) adopted by the Washington Supreme Court. This is significant because it emphasizes that this oath must be understood in the context of all of the other decisions and rules established by the Washington Supreme Court governing the profession.

APR Rule 5(d) provides:

- “1. I am fully subject to the laws of the State of Washington and the laws of the United States and will abide by the same.
2. I will support the constitution of the State of Washington and the constitution of the United States.
3. I will abide by the Rules of Professional Conduct approved by the Supreme Court of the State of Washington.
4. I will maintain the respect due to the courts of justice and judicial officers.