

# **Kennewick lawyer allegedly pocketed \$263,000 meant to pay clients' back taxes**

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A Kennewick lawyer is charged with pocketing nearly \$263,000 in clients' money instead of applying the payments to the couple's owed back taxes.

Christopher Lee Neal, 43, is suspended from practicing law in Washington.

The action was ordered by the state Supreme Court after evidence came to light from another client who had hired Neal to handle a dispute with the Internal Revenue Service.

However, court records reveal that Neal continued to do business with the Tri-City couple even after his suspension took effect.

Neal has closed his West Grandridge Boulevard office and moved from his Kennewick home, court records said.

He is scheduled to appear Thursday in Benton County Superior Court on one count of first-degree theft. The charge includes the aggravating circumstance of being a major economic offense.

Neal was admitted to practice in Washington in January 2003, according to the state bar association website. He focused his practice on tax law and "IRS controversy."

In April 2014, the couple contacted Neal and paid him \$2,000 as a retainer to help with past taxes they owed to the IRS.

The couple gave Neal a \$65,000 cashier's check in July 2015 to cover their tax years 2007-09, court documents said. The check was made payable to "Columbia Consulting," but the couple expected their attorney to transfer the funds to the IRS.

Neal opened a new account in September 2015 with U.S. Bank under his name, along with the business name "Columbia Tax and Business Consulting." He deposited the cashier's check into that account.

Three months later, Neal signed a stipulation to a one-year suspension of his law license. It went into effect in March 2016.

Neal met with the couple in February 2016 and accepted another cashier's check, this time for \$27,815, court documents said. It was to cover their 2015 taxes.

He deposited that check the following month in his U.S. Bank account, documents said.

Then in April 2016, the couple paid \$170,000 directly into Neal's account, again with the understanding he would give the money to the IRS.

Neal closed that bank account in June 2016 and transferred \$153,703.30 to another account, documents said.

IRS officials have confirmed that the couple still owe taxes for seven years and that payments never were made.

Disciplinary documents from the state bar association show Neal was reprimanded and given two years of probation in summer 2015 for losing another couple's client file for at least four months, then failing to keep proper time records reflecting the work he did on their case.

That couple had contacted Neal in 2012 about a dispute with the IRS regarding income tax credits claimed for dependents in 2009. They ended up working out an installment payment plan directly with the IRS, but Neal later tried to step in and make new arrangements, records show.

The couple eventually fired Neal because they believed he "was not diligently pursuing their matter."

The one-year suspension then agreed to by Neal in late 2016 dealt with a Richland doctor who had hired the attorney in 2009 on a tax matter.

The doctor reportedly gave Neal between \$30,000 and \$36,000 in 2012 to resolve his IRS dispute. Two years later, the doctor tried to get his money back because the tax payments had not been made. It was discovered that Neal had used at least \$5,000 for other purposes, records show.

Neal returned \$30,000 — the amount he claimed he initially was given — to the doctor in February 2015.

The state bar association noted that Neal had been suffering from a number of medical, health and personal problems for a few years. While those problems did not cause him to engage in ethical misconduct, they "did impact his ability to deal with ethical issues and recall facts," bar disciplinary documents said.

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