

**IN THE MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

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**COMPLETE TITLE OF CASE**

WILLIAM and SUZANNE STONER,

Appellants,

v.

DIRECTOR OF REVENUE, STATE OF MISSOURI,

Respondent.

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**DOCKET NUMBER WD73415**

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

**DATE:** December 6, 2011

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**APPEAL FROM**

The Circuit Court of Cole County, Missouri  
The Honorable Patricia S. Joyce, Judge

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**JUDGES**

Division II: Pfeiffer, P.J., and Ellis and Howard, JJ.

CONCURRING.

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**ATTORNEYS**

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Springfield, MO

Attorney for Appellants,

Chris Koster, Attorney General  
Mark E. Long, Assistant Attorney General  
Jefferson City, MO

Attorneys for Respondent.

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enforce the written agreement under section 516.110(1). That ten-year statute of limitations had not yet expired when the Director filed the counterclaim.

- (2) The trial court properly found in the Director's favor on the tax agreement. The Stoners' arguments against enforcement of the tax agreement—ranging from a lien-judgment theory under section 143.902, to a claim that Mrs. Stoner was not bound under the agreement, to a claim that the agreement was not entered into voluntarily—were without merit.
- (3) The trial court also did not err in denying Mr. Stoner's claim that the Director could not report Mr. Stoner to the Missouri Supreme Court for failure to pay his taxes. Under section 484.053 and Supreme Court Rule 5.245, an attorney who owes taxes may be subject to suspension of his or her law license. Contrary to the Stoners' argument, operation of the statute and rule does not constitute duress so as to invalidate the repayment agreement.

**Opinion by:** Mark D. Pfeiffer, Presiding Judge

**December 6, 2011**

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THIS SUMMARY IS **UNOFFICIAL** AND SHOULD NOT BE QUOTED OR CITED.