



**UNITED STATES TAX COURT**  
WASHINGTON, D.C. 20217

July 20, 2018

**PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or disbarred by the United States Tax Court for reasons explained in an order issued in the case of each practitioner, and memoranda sur order issued with respect to John V. Ivsan, Rodney M. Jones, and Randy McRae.

Copies of the orders and the memoranda sur order are attached.

1. Cyrus A. Bischoff
2. Roni Lynn Deutch
3. Earl Nelson Feldman
4. David Cary Ford
5. John V. Ivsan
6. Rodney M. Jones
7. Barry S. Jorgensen
8. Randy McRae
9. William S. Paleos
10. William B. Pringle, III
11. Nathaniel Henry Speights

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Cyrus A. Bischoff

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Bischoff on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon the disciplinary actions taken against him by the United States District Court for the Southern District of Florida, the Supreme Court of Florida, and the District of Columbia Court of Appeals, and his failure to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

By Order Dismissing Case with Prejudice, dated May 24, 2013, the United States District Court for the Southern District of Florida dismissed with prejudice a lawsuit brought by Mr. Bischoff, finding that he and his client had engaged in discovery violations that demonstrated a clear pattern of contumacious conduct. See Jallali v. USA Funds, No. 11-62510-Civ-SCOLA, 2013 U.S. Dist. LEXIS 192102 (S.D. Fla. 2013). On February 24, 2014, the magistrate judge in the case issued an order granting a motion for attorney's fees against Mr. Bischoff individually, finding that he knowingly and recklessly pursued frivolous claims, engaged in discovery-related misconduct, and failed to comply with court rules and orders and ordered him to pay \$77,790.49 in fees and costs. See Jallali v. USA Funds, No. 11-62510-Civ-SCOLA/OTAZO-REYES, 2014 WL 12309593 (S.D. Fla. 2014), aff'd, 578 F. App'x. 965 (11th Cir. 2014). By Order Adopting Report and Recommendation dated October 21, 2015, the United States District Court for the Southern District of Florida disbarred Mr. Bischoff from the practice of law in the Court based on his misconduct in Jallali.

By opinion dated March 2, 2017, the Supreme Court of Florida suspended Mr. Bischoff from the practice of law in the State of Florida for one year, effective 30 days from the date of its opinion based on his misconduct in Jallali. See Fla. Bar v. Bischoff, 212 So. 3d 312 (Fla. 2017). By order dated August 24, 2017, the Supreme Court of Florida suspended Mr. Bischoff from the practice of law in the State of Florida for three months and one year, to be served concurrently and

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effective immediately, and placed him on probation for three years. See Fla. Bar v. Bischoff, No. SC16-59, 2017 Fla. LEXIS 1714 (Fla. 2017).

By Order filed January 25, 2018, the District of Columbia Court of Appeals suspended Mr. Bischoff from the practice of law in the District of Columbia for two years with reinstatement contingent on a showing of fitness as functionally-equivalent reciprocal discipline based on his Florida suspensions. See In re Bischoff, 177 A.3d 615 (D.C. 2018).

The Order to Show Cause instructed Mr. Bischoff to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Bischoff's address of record. Neither of the copies of the Order to Show Cause mailed to Mr. Bischoff has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy mailed by certified mail is: "Delivered – March 27, 2018 at 11:04 am – Delivered – Miami, FL 33180." The Court has received no response from Mr. Bischoff to the Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Bischoff's intention to appear at the scheduled hearing. By Order of Suspension filed June 8, 2018, the United States Court of Appeals for the District of Columbia Circuit suspended Mr. Bischoff from the practice of law before it based on the action of the Supreme Court of Florida.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Bischoff is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Bischoff is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Bischoff's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Bischoff as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Bischoff shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

# UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Roni Lynn Deutch

## ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Ms. Deutch on March 12, 2018, affording her the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon her disbarment from the practice of law in the State of California, by Order of the Supreme Court of California, filed June 26, 2017, and effective July 26, 2017. Ms. Deutch failed to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of her disbarment within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause directed Ms. Deutch to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of her intention to appear, in person or by counsel, at a hearing concerning her proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order to Show Cause was mailed by both certified and regular mail to three addresses: an address in Sacramento, California that is the Court's most recent address of record for Ms. Deutch; an address in North Highlands, California that is the State Bar of California's address of record for Ms. Deutch; and an address in Folsom, California that was listed for Ms. Deutch on an 'Order Entering Default and Order Enrolling Inactive' that was filed on July 6, 2016, in the State Bar Court of California.

Both copies of the Order to Show Cause mailed to the Sacramento address have been returned to the Court, each of the envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." Both copies of the Order to Show Cause mailed to the North Highlands address have been returned to the Court, each of the envelopes marked "Return to Sender – Attempted – Not Known – Unable to Forward." Neither copy of the Order to Show Cause mailed to the Folsom address has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy mailed by certified mail is: "Delivered – March 15, 2018 at 12:08 pm – Delivered, Front Desk/Reception – Folsom, CA 95630." The Court has received no response from

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Ms. Deutch to the Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Ms. Deutch's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Deutch is disbarred from practice before the United States Tax Court. It is further

ORDERED that Ms. Deutch's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Ms. Deutch is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Ms. Deutch's practitioner access to case files maintained by the Court in electronic form, if any such access was given to her, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Ms. Deutch as counsel in all pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Deutch shall, within 20 days of service of this Order upon her, surrender to this Court her certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Earl Nelson Feldman

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Feldman on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon his disbarment from the practice of law in the State of California by Order of the Supreme Court of California filed June 23, 2017, and effective July 23, 2017. Mr. Feldman failed to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of his disbarment within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause directed Mr. Feldman to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order to Show Cause was mailed by both certified and regular mail to three addresses: an address in San Diego, California that is the Court's most recent address of record for Mr. Feldman; an address in Del Mar, California that is the State Bar of California's address of record for Mr. Feldman; and an address in South Pasadena, California for an attorney who represented Mr. Feldman in his disciplinary matter in the State Bar Court of California.

Both copies of the Order to Show Cause mailed to the San Diego address have been returned to the Court, each of the envelopes marked "Return to Sender – Insufficient Address – Unable to Forward." Neither copy of the Order to Show Cause mailed to the Del Mar address has been returned to the Court by the United States Postal Service. The tracking information on the USPS website for the copy mailed by certified mail is: "Your item was delivered at 2:08 pm on April 2, 2018 in Del Mar, CA 92014." Neither copy of the Order to Show Cause mailed to the South Pasadena address has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy mailed by certified mail is: "Delivered – March 15, 2018 at 10:19am – Delivered, Left with Individual – South Pasadena, CA 91030." The Court has received no

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response from Mr. Feldman to the Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Feldman's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Feldman is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Feldman's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Feldman is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Feldman's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Feldman as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Feldman shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Maurice B. Foley

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018



**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: David Cary Ford

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Ford on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon (1) his conviction on September 6, 2016, following a guilty plea in the United States District Court for the Western District of Kentucky, case number 3:16-cr-00026-JHM-DW, of one felony count of wire fraud in violation of 18 U.S.C. § 1343 and one felony count of laundering of monetary instruments in violation of 18 U.S.C. § 1956(a)(1)(A)(i) and sentencing to 48 months of imprisonment on each count, with both terms to run concurrently, followed by three years of supervised release and payment of restitution in the amount of \$1,602,327.17; (2) his disbarment from the practice of law in the Commonwealth of Kentucky by Opinion and Order of the Supreme Court of Kentucky entered April 27, 2017, Ky. Bar Ass'n v. Ford, 515 S.W.3d 181 (Ky. 2017); (3) his suspension in Kentucky on January 15, 2016, for failure to pay his 2015-16 bar dues; and (4) his suspension indefinitely from practice before the Internal Revenue Service by default decision in an expedited proceeding under 31 C.F.R. § 10.82(b), effective August 1, 2017. Mr. Ford is currently serving his sentence at the Federal Correctional Institution, Ashland in Ashland, Kentucky, with a projected release date of April 11, 2020.

The Order of Interim Suspension and Order to Show Cause directed Mr. Ford to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to three addresses: an address in Louisville, Kentucky that is the most recent address that the Court has on record for Mr. Ford; an address in Louisville, Kentucky for an attorney who represented Mr. Ford in his criminal case; and the address of the Federal Correctional Institution in which Mr. Ford was incarcerated following his conviction. The copy of the Order mailed by certified mail to the Court's address of record was returned to the Court by the

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U.S. Postal Service (USPS), the envelope marked "Return to Sender – No Such Number – Unable to Forward." The copy of the Order mailed by regular mail to the Court's address of record was returned to the Court by USPS, the envelope marked "Returned to Sender – Attempted – Not Known – Unable to Forward" and also marked with the handwritten message "Return to Sender No Longer at this Address." None of the other copies of the Order mailed by certified or regular mail have been returned to the Court by USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address of Mr. Ford's attorney in his criminal case is: "Your item was picked up at a postal facility at 8:03 am on March 16, 2018 in LOUISVILLE, KY 40201." The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address of the Federal Correctional Institution in which Mr. Ford is incarcerated is: "Your item has been delivered to an agent at 7:50 am on March 16, 2018 in ASHLAND, KY 41105." The Court has received no response from Mr. Ford to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Ford's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ford is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Ford's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Ford is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Ford's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Ford as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Ford shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: John V. Ivsan

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Ivsan on March 15, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon (1) his conviction on June 6, 2017, following a guilty plea in the United States District Court for the Eastern District of Pennsylvania, case number 2:12-cr-00444-BMS, of one count of conspiracy to defraud the United States in violation of 18 U.S.C. § 371 and one count of tax evasion in violation of 26 U.S.C. § 7201 and sentencing to 72 months of imprisonment (60 months on Count 1 and 12 months on Count 2 to be served consecutively) followed by three years of supervised release and payment of restitution in the amount of \$183,589,625 jointly and severally with his co-defendants and (2) his suspension indefinitely from practice before the Internal Revenue Service by default decision in an expedited proceeding under 31 C.F.R. § 10.82(b), effective October 5, 2017. Mr. Ivsan is currently serving his sentence at the Federal Correctional Institution Allenwood Low in White Deer, Pennsylvania, with a projected release date of January 4, 2023.

The Order of Interim Suspension and Order to Show Cause directed Mr. Ivsan to (1) submit a written response to the Order on or before April 16, 2018, and (2) notify the Court in writing on or before April 16, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to the law firm Shumaker, Loop & Kendrick LLP in Charlotte, NC, which is the most recent address that the Court has on record for Mr. Ivsan, and to the address of the Federal Correctional Institution in which Mr. Ivsan was incarcerated following his conviction. The copy of the Order mailed by certified mail to Shumaker, Loop & Kendrick LLP was returned to the Court by Michael S. McGowan, an attorney with the firm. In his letter accompanying the Order, Mr. McGowan stated that Mr. Ivsan has not been an employee of or otherwise associated with the firm for many years. The copy of the Order mailed

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by regular mail to the law firm was returned to the Court by the U.S. Postal Service, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." Neither of the copies of the Order mailed to the Federal Correctional Institution in which Mr. Ivsan is incarcerated has been returned to the Court by the U.S. Postal Service. The tracking information on the U.S. Postal Service's website for the copy of the Order mailed by certified mail to the Federal Correctional Institution is: "Your item was delivered at 11:31 am on March 19, 2018 in WHITE DEER, PA 17887." The Court has received no response from Mr. Ivsan to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by April 16, 2018, notice of Mr. Ivsan's intention to appear at the scheduled hearing.

Upon due consideration, and for reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 15, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ivsan is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Ivsan's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Ivsan is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Ivsan's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Ivsan as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Ivsan shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) **Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re John V. Ivsan

**MEMORANDUM SUR ORDER**

Background

On March 15, 2018, pursuant to Rule 202(d), Tax Court Rules of Practice and Procedure, the Court issued an Order of Interim Suspension and Order to Show Cause to Mr. John V. Ivsan, a member of the Bar of the Court, in which the Court ordered Mr. Ivsan to show cause why he should not be suspended or disbarred from practice or otherwise disciplined by reason of his guilty plea and conviction of one count of conspiracy to defraud the United States in violation of 18 U.S.C. §371 and one count of tax evasion in violation of 26 U.S.C. §7201 in the United States District Court for the Eastern District of Pennsylvania, case number 2:12-cr-00444-BMS. Mr. Ivsan was sentenced to 72 months of imprisonment (60 months for conspiracy and 12 months for tax evasion to be served consecutively) followed by three years of supervised release and payment of restitution in the amount of \$183,589,625 jointly and severally with his co-defendants.

Response to Order to Show Cause

The Order of Interim Suspension and Order to Show Cause directed Mr. Ivsan to (1) submit a written response to the Order on or before April 16, 2018, and (2) notify the Court in writing on or before April 16, 2018, of his intention to

appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court on May 2, 2018. The Court has received no response from Mr. Ivsan to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by April 16, 2018, notice of Mr. Ivsan's intention to appear at the scheduled hearing. Therefore, he waived his right to a hearing concerning his proposed discipline.

#### Findings

The Rules of this Court require practitioners to carry on their practice in accordance with the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association. Rule 201, Tax Court Rules of Practice and Procedure. And Rule 202(a)(3), Tax Court Rules of Practice and Procedure, provides that a practitioner may be disciplined for conduct that violated the letter and spirit of the Model Rules. The Court finds that Mr. Ivsan's conduct violated the Model Rules of Professional Conduct in that he committed a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer in other respects in violation of Model Rule 8.4(b). By committing the criminal act, he also engaged in conduct involving dishonesty, fraud, deceit or misrepresentation in violation of Model Rule 8.4(c) and in conduct that is prejudicial to the administration of justice in violation of Model Rule 8.4(d).

Mr. Ivsan also is subject to discipline under Rule 202(a)(1), Tax Court



Rules of Practice and Procedure, which provides for discipline as a result of conviction of any felony or of certain lesser crimes, including those involving criminal violation of any provision of the Internal Revenue Code. Lastly, we find that because of his conviction he is subject to discipline under Rule 202(a)(4), Tax Court Rules of Practice and Procedure, which provides that a practitioner may be disciplined for conduct unbecoming a member of the Bar of the Court.

#### Consideration of the Appropriate Sanction

The American Bar Association has published a theoretical framework to guide courts in imposing sanctions for ethical violations in order to make sanctions more consistent within a jurisdiction and among jurisdictions. ABA Annotated Standards for Imposing Lawyer Sanctions, 2015. Under that framework, in order to determine the sanction to be imposed, the court should generally consider: (a) the duty violated (i.e., did the lawyer violate a duty to a client, the public, the legal system, or the profession?); (b) the lawyer's mental state (i.e., did the lawyer act intentionally, knowingly, or negligently?); (c) the actual or potential injury caused by the lawyer's misconduct; and (d) the existence of aggravating or mitigating factors. See ABA Annotated Standards for Imposing Lawyer Sanctions, Standard 3.0. Because Rule 201(a), Tax Court Rules of Practice and Procedure, requires practitioners to carry on their practices in accordance with the letter and spirit of the ABA Model Rules of Professional

Conduct, we believe it is appropriate for the Court to look to the ABA Annotated Standards for Imposing Lawyer Sanctions when assigning sanctions for violations of the Model Rules.

The Duty Violated: Under the facts of this case, we conclude that the principal duty Mr. Ivsan violated through his criminal conduct was his duty to the public. Under Standard 5.1, the appropriate sanction would be disbarment. That Standard states as follows:

#### 5.1 FAILURE TO MAINTAIN PERSONAL INTEGRITY

Absent aggravating or mitigating circumstances, upon application of the factors set out in Standard 3.0, the following sanctions are generally appropriate in cases involving commission of a criminal act that reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer in other respects, or in cases with conduct involving dishonesty, fraud, deceit, or misrepresentation:

5.11 Disbarment is generally appropriate when:

- (a) a lawyer engages in serious criminal conduct a necessary element of which includes intentional interference with administration of justice, false swearing, misrepresentation, fraud, extortion, misappropriation, or theft; or the sale, distribution or importation of controlled substances; or the intentional killing of another; or an attempt or conspiracy or solicitation of another to commit any of these offenses; or

- (b) a lawyer engages in any other intentional conduct involving dishonesty, fraud, deceit, or misrepresentation that seriously adversely reflects on the lawyer's fitness to practice.

The Lawyer's Mental State: We conclude that Mr. Ivsan's misconduct was intentional because his conviction of tax evasion in violation of 26 U.S.C. §7201 required a finding that he willfully attempted to evade or defeat tax. Mr. Ivsan's conviction of conspiracy to defraud the United States in violation of 18 U.S.C. §371 also shows intentional misconduct because the essential elements of conspiracy are an agreement to accomplish an illegal objective, coupled with one or more overt acts in furtherance of the illegal purpose and the requisite intent necessary to commit the underlying substantive offense. See In re Disciplinary Proceeding Against Smith, 246 P.3d 1224, 1231 (Wash. 2011).

The Actual or Potential Injury: Mr. Ivsan's conduct resulted in actual injury as evidenced by the sentence to pay restitution in the amount of \$183,589,625 jointly and severally with his co-defendants.

The Existence of Aggravating and Mitigating Factors: We are not aware of any aggravating circumstances. Mitigating circumstances include the absence of a prior disciplinary record.

#### Recommendation

Based upon the above, it is the recommendation of the Committee on

Admissions, Ethics, and Discipline that Mr. John V. Iysan be disbarred based on his conviction of one count of conspiracy to defraud the United States in violation of 18 U.S.C. §371 and one count of tax evasion in violation of 26 U.S.C. §7201 in the United States District Court for the Eastern District of Pennsylvania.

The Committee on Admissions,  
Ethics, and Discipline

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Rodney M. Jones

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Jones on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon disciplinary actions taken against him by the Court of Appeals of Maryland and the District of Columbia Court of Appeals and Mr. Jones's failure to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of the entry of any of the disciplinary orders issued against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By Order dated June 5, 2017, the Court of Appeals of Maryland disbarred Mr. Jones by consent from the practice of law in the State of Maryland effective June 30, 2017. Attorney Grievance Comm'n of Maryland v. Jones, 161 A.3d 717 (Md. 2017). By Order filed December 5, 2017, the District of Columbia Court of Appeals suspended Mr. Jones on an interim basis from the practice of law in the District of Columbia and issued an order to show cause why he should not be disbarred based on his disbarment in Maryland. By Order filed January 25, 2018, the District of Columbia Court of Appeals disbarred Mr. Jones from the practice of law in the District of Columbia nunc pro tunc to December 5, 2017. In re Jones, 177 A.3d 614 (D.C. 2018).

The Order to Show Cause directed Mr. Jones to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Court received a response from Mr. Jones to the Order to Show Cause on April 11, 2018, and on May 2, 2018, Mr. Jones appeared and was heard before a panel of three Judges of the Court's Committee on Admissions, Ethics, and Discipline at a hearing concerning his proposed discipline.

Upon due consideration of Mr. Jones' written response to the Court, his statements before the panel at the hearing held on May 2, 2018, and for reasons set forth more fully in the attached Memorandum Sur Order, it is

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ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jones is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Jones's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Jones is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Jones's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Jones as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Jones shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Rodney M. Jones

**MEMORANDUM SUR ORDER**

The Court issued an Order to Show Cause to Mr. Rodney M. Jones on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause was predicated on the Order dated on June 5, 2017, by the Court of Appeals of Maryland, disbaring Mr. Jones from the practice of law in the State of Maryland effective June 30, 2017 (Order of Disbarment by Consent). The Order to Show Cause was also predicated on the Order filed December 5, 2017, by the District of Columbia Court of Appeals suspending Mr. Jones on an interim basis from the practice of law in the District of Columbia and the Order filed January 25, 2018, by the District of Columbia Court of Appeals disbaring Mr. Jones nunc pro tunc to December 5, 2017, from the practice of law in the District of Columbia, as reciprocal discipline based on the Order of Disbarment by Consent. In re Jones, 177 A.3d 614 (D.C. 2018). In addition, the Order to Show Cause was predicated on Mr. Jones's failure to inform the Co-Chairs of the Committee on Admissions, Ethics, and Discipline of the actions of the Court of Appeals of Maryland and the District of Columbia Court of

Appeals no later than 30 days after such action, as required by Rule 202(b) of the Tax Court Rules of Practice and Procedure.

On April 11, 2018, the Court received a Response to Show Cause Order from Mr. Jones requesting a hearing and attaching thereto, among other documents, the Joint Petition for Disbarment filed by the Attorney Grievance Commission of Maryland and Mr. Jones. Mr. Jones appeared pro se before a panel of three Judges of the Court at the hearing on May 2, 2018.

#### BACKGROUND

Mr. Jones's disbarment from the practice of law in Maryland was based upon a Joint Petition for Disbarment filed by the Attorney Grievance Commission of Maryland and Mr. Jones. Attorney Grievance Comm'n of Maryland v. Jones, 161 A.3d 717 (Md. 2017). In the Joint Petition for Disbarment, Mr. Jones acknowledged that, if a hearing were to be held, sufficient evidence could be produced to sustain allegations that he committed professional misconduct in the representation of five former clients, in violation of Rules 1.1 (Competence), 1.3 (Diligence), 1.4 (Communication), 1.7 (Conflict of Interest: General Rule), 1.15(a) (Safekeeping Property), 1.16(d) (Declining or Terminating Representation), and 8.4(a) and (d) (Misconduct) of the Maryland Lawyers' Rules of Professional Conduct in effect at the time of the misconduct.



## DISCUSSION

As is true in the case of every reciprocal discipline case, the Order of Disbarment by Consent imposing discipline on Mr. Jones raises a serious question about his character and fitness to practice law in this Court. The landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that we recognize the absence of “fair private and professional character” inherently arising as the result of the action of the Court of Appeals of Maryland, and that we follow the disciplinary action of that court, unless we determine, from an intrinsic consideration of the record of the Maryland proceeding that one or more of the following factors should appear: (1) that Mr. Jones was denied due process in the form of notice and an opportunity to be heard with respect to the Maryland proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction that we cannot accept the conclusions of the Maryland proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed by the Court of Appeals of Maryland. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. Jones bears the burden of showing why, notwithstanding the discipline imposed by the Court of Appeals of Maryland, this Court should impose no reciprocal discipline, or should impose a lesser or different discipline. See, e.g., In re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3d Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

We have given Mr. Jones an opportunity to present, for our review, the record of the disciplinary proceeding in Maryland, and to point out any grounds that might cause us to conclude that we should not give effect to the action of the Court of Appeals of Maryland. See Selling v. Radford, 243 U.S. at 51-52 (“an opportunity should be afforded the respondent \* \* \* to file the record or records of the state court \* \* \* [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan which is now before us \* \* \*”).

Mr. Jones has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. First, Mr. Jones has not shown a “want of notice or opportunity to be heard” with respect to the Maryland proceeding. At the hearing before this Court, Mr. Jones argued that even though the Joint Petition for Disbarment stated that sufficient evidence could be produced, that did not mean

that sufficient evidence would be produced. However, the Court of Appeals of Maryland based the disbarment on Mr. Jones's acknowledgment in the Joint Petition for Disbarment that "sufficient evidence exists to sustain allegations that [Mr. Jones] committed professional misconduct in violation of Rules 1.1, 1.3, 1.4, 1.7, 1.15(a), 1.16(d), and 8.4(a) and (d) of Maryland Lawyer's Rules of Professional Conduct, in effect at the time of the misconduct". Attorney Grievance Comm'n of Maryland v. Jones, 161 A.3d 717 (Md. 2017).

Second, Mr. Jones has neither alleged nor shown any infirmity of proof as to the facts in his disciplinary proceeding before the Court of Appeals of Maryland. Indeed, Mr. Jones's discipline was based on Mr. Jones's acknowledgment that sufficient evidence exists to sustain the allegations that Mr. Jones committed professional misconduct in violation of the Maryland Lawyers' Rules of Professional Conduct in effect at the time of the misconduct.

Finally, Mr. Jones has not shown any "other grave reason" not to give effect to the action of the Court of Appeals of Maryland. See Selling v. Radford, 243 U.S. at 51. At the hearing, Mr. Jones asserted that the imposition of like discipline by this Court would impose a grave injustice because he filed the Joint Petition for Disbarment because he could not afford for counsel to continue to represent him in the action by the Attorney Grievance Commission of Maryland. In the Joint

Petition he agreed that he gave “his consent freely and voluntarily without coercion or distress” and further agreed that he was “aware of the effects of the disbarment to which he [was] consenting”. We also note that Mr. Jones represented himself at the hearing before this Court. Even if Mr. Jones filed the Joint Petition for Disbarment only because he could no longer afford to have an attorney represent him in the action by the Attorney Grievance Commission of Maryland, we cannot conclude that is a “grave reason” not to give effect to the action of the Court of Appeals of Maryland.

Considering the entire record in this matter, we conclude that Mr. Jones has not shown good cause why he should not be suspended, disbarred or otherwise disciplined. We also conclude that we should give full effect to the discipline imposed by the Court of Appeals of Maryland. We further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is disbarment.

The Committee on Admissions,  
Ethics, and Discipline

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Barry S. Jorgensen

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Jorgensen on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon (1) his suspensions from the practice of law in the State of California by Orders filed October 12, 2016, and June 26, 2017; (2) the Disbarment Order issued by the State Bar Court of California, Hearing Department, on October 2, 2017, which transferred Mr. Jorgensen to involuntary status effective October 5, 2017, and recommended to the Supreme Court of California that he be disbarred; and (3) his failure to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the disciplinary orders issued against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. Mr. Jorgensen was disbarred from the practice of law in California by order of the Supreme Court of California, filed February 5, 2018. See Jorgensen on Discipline, No. S245637, 2018 Cal. LEXIS 939 (Cal. 2018).

The Order to Show Cause directed Mr. Jorgensen to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order to Show Cause was mailed by both certified and regular mail to four addresses: an address in Camarillo, California that is the Court's address of record for Mr. Jorgensen; an address in San Ysidro, California that is the State Bar of California's address of record for Mr. Jorgensen; an address in Diamond Bar, California that is listed as Mr. Jorgensen's address on a 'Decision' that was filed in the State Bar Court of California on December 13, 2016; and an address in San Diego, California, for an attorney who was included in the Certificate of Service for a 'Stipulation re Facts, Conclusions of Law and Disposition and Order Approving; Order of Involuntary Inactive Enrollment; and Supplement to Stipulation re Facts, Conclusions of Law and Disposition and Order Approving' that was filed in the State Bar Court of California on August 3, 2017.

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The copy of the Order to Show Cause mailed to the Camarillo address by certified mail has been returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Unclaimed – Unable to Forward." The copy of the Order to Show Cause mailed to the Camarillo address by regular mail has been returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The copy of the Order to Show Cause mailed to the San Ysidro address by certified mail has been returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The copy of the Order to Show Cause mailed to the San Ysidro address by regular mail has not been returned to the Court by the United States Postal Service. Both copies of the Order to Show Cause mailed to the Diamond Bar address have been returned to the Court, each of the envelopes marked "Return to Sender – Unclaimed – Unable to Forward." Neither copy of the Order to Show Cause mailed to the San Diego address has been returned to the Court by the United States Postal Service. The tracking information on the United States Postal Service's website for the copy mailed by certified mail is: "Delivered – March 15, 2018 at 11:02 am – Delivered, Left with Individual – San Diego, CA 92104." The Court has received no response from Mr. Jorgensen to the Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Jorgensen's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jorgensen is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Jorgensen's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Jorgensen is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Jorgensen's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Jorgensen as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Jorgensen shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Randy McRae

**ORDER LIFTING STAY AND ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. McRae on December 1, 2017, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order was based upon Mr. McRae's conviction of three counts of felony theft in violation of Maryland Criminal Code §7-104 and one count of uttering of a counterfeit document in violation of Maryland Criminal Code §8-602 in the Circuit Court for Prince George's County, Maryland; his disbarment by the United States District Court for the District of Maryland (Maryland District Court) from the practice of law before that Court; and other discipline as listed in the attached Memorandum Sur Order.

On January 2, 2018, the Court received a response from Mr. McRae to the Order of Interim Suspension and Order to Show Cause. On January 17, 2018, Mr. McRae appeared and was heard before a panel of three Judges of the Court's Committee on Admissions, Ethics, and Discipline at a hearing concerning his proposed discipline. On January 19, 2018, the Court stayed all proceedings in Mr. McRae's disciplinary matter based on Mr. McRae's appeal of an April 12, 2017 Order of the Maryland District Court denying his Motion to Vacate Order of Disbarment to the United States Court of Appeals for the Fourth Circuit (Fourth Circuit) and ordered Mr. McRae to submit a status report within 30 days after the Fourth Circuit took action on his appeal. On January 22, 2018, and January 24, 2018, the Court received from Mr. McRae supplemental exhibits to his response to the Court's Order of Interim Suspension and Order to Show Cause.

On March 20, 2018, Mr. McRae submitted a Status Report, to which he attached a draft of a Petition for Rehearing or Rehearing en Banc to be filed in the Fourth Circuit in response its February 14, 2018, judgment and opinion affirming the Maryland District Court's April 12, 2017 Order. See In re McRae, 711 F. App'x 165 (4th Cir. 2018). On March 23, 2018, he submitted a Corrected Response to Show Cause Order as a supplement to his response to the Order of Interim Suspension and Order to Show Cause.

Upon due consideration of Mr. McRae's written responses to the Court, his testimony before the panel at the hearing held on January 17, 2018, and for

**SERVED JUL 20 2018**



reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the stay of proceedings in this disciplinary matter is hereby lifted. It is further

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued December 1, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. McRae is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. McRae's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. McRae is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. McRae's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. McRae as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. McRae shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Randy McRae

**MEMORANDUM SUR ORDER**

**BACKGROUND**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Randy McRae on December 1, 2017, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order of Interim Suspension and Order to Show Cause was predicated on the following facts. By Order dated November 30, 1999, the Supreme Court of Pennsylvania suspended Mr. McRae from the practice of law in the State of Pennsylvania. By letter dated November 17, 2006, the Attorney Grievance Commission of Maryland publicly reprimanded Mr. McRae. On January 2, 2008, the Office of Bar Counsel of the District of Columbia issued two separate informal admonitions to Mr. McRae.

On June 19, 2014, Mr. McRae was found guilty by jury trial in the Circuit Court for Prince George's County, Maryland (County Court) in case number CT100637X of three counts of felony theft in violation of Maryland Criminal Code § 7-104 and one count of uttering of a counterfeit document in violation of Maryland Criminal Code § 8-602. By Order dated March 25, 2015, the County

Court struck the finding of guilt and the sentence, stayed the entry of judgment, and sentenced Mr. McRae to probation before judgment.

By Order filed February 1, 2017, the United States District Court for the District of Maryland (Maryland District Court) disbarred Mr. McRae from the practice of law before that Court for the reasons stated in the Attorney-Investigator's report attached to the Order. The Attorney-Investigator's report stated that Mr. McRae was not qualified for admission to the Bar of the Maryland District Court because (1) he was a member of the District of Columbia Bar, but did not maintain his principal law office in the District, and (2) he was not a member of the Maryland Bar, but maintained a law office in Maryland. The Attorney-Investigator's report also stated that Mr. McRae had committed and been found guilty of a serious crime in violation of L.R. 705.2 (immediate suspension when found guilty of a serious crime) and Md. R. Prof. Conduct 8.4 (committing a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects or engaging in conduct involving dishonesty, fraud, deceit or misrepresentation).

By Order filed April 26, 2017, the District of Columbia Court of Appeals suspended Mr. McRae from the practice of law in the District of Columbia as reciprocal discipline based on his disbarment from practice before the Maryland

District Court pending final disposition of the disciplinary proceeding. By Order filed October 26, 2017, the District of Columbia Court of Appeals disbarred Mr. McRae nunc pro tunc to October 13, 2017, as reciprocal discipline.

On January 2, 2018, the Court received a response from Mr. McRae to the Order of Interim Suspension and Order to Show Cause, in which Mr. McRae notified the Court of his intention to appear at the hearing. On January 17, 2018, Mr. McRae appeared and was heard before a panel of three Judges of the Court's Committee on Admissions, Ethics, and Discipline concerning his proposed discipline. On January 19, 2018, the Court stayed all proceedings in Mr. McRae's disciplinary matter based on Mr. McRae's appeal to the United States Court of Appeals for the Fourth Circuit (Fourth Circuit) of an April 12, 2017, Order of the Maryland District Court denying his Motion to Vacate Order of Disbarment and ordered Mr. McRae to submit a status report within 30 days after the Fourth Circuit took action on his appeal. On January 22, 2018, and January 24, 2018, the Court received from Mr. McRae supplemental exhibits to his response to the Court's Order of Interim Suspension and Order to Show Cause.

By Judgment filed February 14, 2018, and in accordance with its opinion issued the same day, the Fourth Circuit affirmed the Maryland District Court's April 12, 2017, Order. See In re McRae, 711 F. App'x 165 (4th Cir. 2018). On

March 20, 2018, Mr. McRae submitted a Status Report, to which he attached a draft of a Petition for Rehearing or Rehearing en Banc to be filed in the Fourth Circuit. On March 23, 2018, Mr. McRae submitted a Corrected Response to Show Cause Order as a supplement to his response to the Order of Interim Suspension and Order to Show Cause. On March 27, 2018, Mr. McRae filed a Motion for Stay of Mandate and a Petition for Rehearing or Rehearing en Banc in the Fourth Circuit. By Order filed March 30, 2018, the Fourth Circuit denied both the Motion for Stay of Mandate and the Petition for Rehearing or Rehearing en Banc.

#### DISCUSSION

As is true in the case of every reciprocal discipline case, the Order of the Maryland District Court imposing discipline on Mr. McRae raises a serious question about his character and fitness to practice law in this Court. The landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that we recognize the absence of “fair private and professional character” inherently arising as the result of the action of the Maryland District Court, and that we follow the disciplinary action of that court, unless we determine, from an intrinsic consideration of the record of the Maryland District Court proceeding that one or more of the following factors should appear: (1) that Mr. McRae was denied due process in the form of notice and an

opportunity to be heard with respect to the Maryland District Court proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction that we cannot accept the conclusions of the Maryland District Court proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed by the Maryland District Court. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. McRae bears the burden of showing why, notwithstanding the discipline imposed by the Maryland District Court, this Court should impose no reciprocal discipline, or should impose a lesser or different discipline. See, e.g., In re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3d Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

We have given Mr. McRae an opportunity to present, for our review, the record of the disciplinary proceeding in the Maryland District Court, and to point out any grounds that might cause us to conclude that we should not give effect to the action of the Maryland District Court. See Selling v. Radford, 243 U.S. at 51-52 (“an opportunity should be afforded the respondent \* \* \* to file the record or

records of the state court \* \* \* [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan which is now before us \* \* \*”).

Mr. McRae has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. First, Mr. McRae has not shown a “want of notice or opportunity to be heard” with respect to the Maryland District Court proceeding. In his submissions to this Court and at the hearing before this Court, Mr. McRae argued that he did not have an opportunity to be heard in the Maryland District Court proceeding because the Maryland District Court failed to serve documents on his attorney. On November 30, 2016, the Maryland District Court issued Mr. McRae an order to show cause within thirty days of mailing of that order why he should not be disciplined based on the Attorney-Investigator’s report and advising him of his right to request a hearing. On January 11, 2017, the Maryland District Court advised Mr. McRae that he had failed to file a timely response and that he would be recommended for disbarment. By Order dated February 1, 2017, the Maryland District Court disbarred Mr. McRae. On March 20, 2017, Mr. McRae filed a motion to vacate asking the Maryland District Court to set aside its February 1, 2017, Order and to allow his attorney the opportunity to respond to the Attorney-Investigator’s report. In the memorandum attached to the motion, Mr.

McRae asserted that after the Maryland District Court issued the order to show cause, he met with his attorney and reviewed the Attorney-Investigator's report and noted numerous inaccuracies and misstatements. However, the Maryland District Court failed to serve the January 11, 2017, letter on Mr. McRae's counsel. By Order dated April 12, 2017, the Maryland District Court denied Mr. McRae's motion, noting that (1) the motion was filed long after the time to file an appeal had expired, (2) Mr. McRae's alleged counsel did not enter an appearance on behalf of Mr. McRae, and (3) Mr. McRae failed to explain why he did not respond when repeatedly notified to do so by the Maryland District Court. On May 9, 2017, Mr. McRae filed a motion to reconsider. On May 12, 2017, Mr. McRae appealed the April 12, 2017, Order to the Fourth Circuit. By Order dated May 17, 2017, the Maryland District Court denied Mr. McRae's motion to reconsider, noting that at no point did Mr. McRae's attorney make an appearance on behalf of Mr. McRae and that Mr. McRae acknowledged in the motion that he and his attorney conferred on December 15, 2016, after receipt of the order to show cause, but failed to explain why he did not file a response despite repeated notifications from the Maryland District Court. In the Opinion affirming the Maryland District Court's April 12, 2017, Order, the Fourth Circuit noted that the motion to vacate was not timely filed and did not establish excusable neglect. See In re McRae, 711



F. App'x 165, 165. Based on these facts, we conclude that Mr. McRae has not shown a "want of notice or opportunity to be heard" with respect to the Maryland District Court proceeding.

Second, Mr. McRae has not shown an infirmity of proof as to the facts in his disciplinary proceeding before the Maryland District Court. In his submissions to this Court and at the hearing before this Court, Mr. McRae asserted that if he had had a hearing before the Maryland District Court, he would have been able to prove that he had an office in the District of Columbia during the years at issue. However, Mr. McRae failed to address the assertion in the Attorney-Investigator's report that he was not qualified for admission to the Bar of the Maryland District Court because he was not a member of the Maryland Bar, but maintained a law office in Maryland. The Attorney-Investigator's report concluded that Mr. McRae maintained a law office in Maryland because under Local Rule 701.1.d an attorney is deemed to maintain an office in Maryland if a Maryland address is used by that attorney on any document filed in the Maryland District Court for purposes of satisfying Local Rule 102.1.b, and Mr. McRae had filed documents in the Maryland District Court with a Maryland address on at least two occasions after that provision became effective.

In his submissions to this Court and at the hearing before this Court, Mr. McRae also asserted that Local Rule 705.2 should not apply to him because the reference in the rule to “finding of guilt” did not become effective until July 1, 2016, and by Order dated March 25, 2015, the County Court struck the guilty finding and sentence in his case and sentenced him to probation before judgment. Mr. McRae asserts that at the time of the incident, the underlying conduct was not grounds for discipline. However, Mr. McRae failed to address the conclusion in the Attorney-Investigator’s report that he had committed and been found guilty of a serious crime in violation of Md. R. Prof. Conduct 8.4. The Attorney-Investigator’s report noted that, in applying Md. R. Prof. Conduct 8.4, the Maryland Court of Appeals looks not only to the conviction of a crime or sentence, but to the underlying acts. The Attorney-Investigator’s report also cited cases where the Maryland Court of Appeals found violations of Md. R. Prof. Conduct 8.4 even though the attorney received probation before judgment. Based on these facts, we conclude that Mr. McRae has not shown an infirmity of proof as to the facts in his disciplinary proceeding before the Maryland District Court.

Finally, Mr. McRae has neither alleged nor shown any “other grave reason” not to give effect to the action of the Maryland District Court. See Selling v. Radford, 243 U.S. at 51. In addition, we note that, by Order of Disbarment filed

March 14, 2018, the United States Court of Appeals for the District of Columbia Circuit disbarred Mr. McRae from the practice of law before that Court as reciprocal discipline based on his disbarment by the Maryland District Court and the District of Columbia Court of Appeals. See In re McRae, No. 17-8519, 2018 U.S. App. LEXIS 6678 (D.C. Cir. 2018). Likewise, by Order dated April 13, 2018, the Supreme Court of Pennsylvania disbarred Mr. McRae from the practice of law in the Commonwealth of Pennsylvania as reciprocal discipline based on his disbarment by the Maryland District Court. See In re McRae, 2018 Pa. LEXIS 1829 (Pa. 2018).

Considering the entire record in this matter, we conclude that Mr. McRae has not shown good cause why he should not be suspended, disbarred or otherwise disciplined. We also conclude that we should give full effect to the discipline imposed by the Maryland District Court. We further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is disbarment.

The Committee on Admissions,  
Ethics, and Discipline

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: William S. Paleos

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Paleos on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon the following facts. On January 29, 2018, the Court received a letter from Mr. Paleos in which he reported his placement on inactive status from the practice of law in the State of Maryland by consent, by Order of the Court of Appeals of Maryland filed August 15, 2017. Attorney Grievance Comm'n v. Paleos, 167 A.3d 605 (Md. 2017). By Order entered November 18, 2017, the Virginia State Bar Disciplinary Board suspended Mr. Paleos from the practice of law in the Commonwealth of Virginia as reciprocal discipline based on the action of the Court of Appeals of Maryland. By Order filed December 5, 2017, the District of Columbia Court of Appeals suspended Mr. Paleos from the practice of law in the District of Columbia based on the action of the Court of Appeals of Maryland pending final disposition of the disciplinary proceeding. By Order filed February 1, 2018, the District of Columbia Court of Appeals suspended Mr. Paleos indefinitely from the practice of law in the District of Columbia pursuant to D.C. Bar R. XI § 13 nunc pro tunc to January 2, 2018. In re Paleos, 177 A.3d 1245 (D.C. 2018).

On March 29, 2018, the Court received from Mr. Paleos a Response to the Order to Show Cause, in which he stated, "I think reciprocal discipline is appropriate . . . ." On March 30, 2018, the Court received from Mr. Paleos a Notice of Intention to Appear, in which he stated his intention to appear at a May 2, 2018, hearing concerning his proposed discipline. On April 20, 2018, the Court received a letter from Mr. Paleos in which he agreed to suspension as the appropriate reciprocal discipline and stated that no hearing would be necessary. By Order of Suspension filed June 20, 2018, the United States Court of Appeals for the District of Columbia Circuit suspended Mr. Paleos from the practice of law before it based on the action of the Court of Appeals of Maryland.

Upon due consideration of Mr. Paleos' written responses to the Court, it is

**SERVED JUL 20 2018**

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Paleos is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Paleos is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Paleos' practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Paleos as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Paleos shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: William B. Pringle, III

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Pringle on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon his suspension from the practice of law in the State of Florida by Order of the Supreme Court of Florida dated November 16, 2017, and his conviction in the United States District Court for the Middle District of Florida's Orlando Division of one count of tax evasion in violation of 26 U.S.C. § 7201. Mr. Pringle was also publicly reprimanded by Order of the Supreme Court of Florida dated May 1, 1997. Mr. Pringle reported his suspension from the practice of law in Florida to the Court in a letter received on December 11, 2017.

On February 27, 2018, Mr. Pringle filed in the Supreme Court of Florida a Petition for Disciplinary Revocation with Leave to Apply for Readmission pursuant to Rule 3-7.12 (Disciplinary Revocation of Admission to The Florida Bar) of the Rules Regulating The Florida Bar. By Order filed April 19, 2018, the Supreme Court of Florida granted Mr. Pringle's uncontested petition and revoked his admission to The Florida Bar, effective immediately, with leave to seek readmission after five years subject to the continuing jurisdiction of the court. See In re Disciplinary Revocation of Pringle, No. SC18-331, 2018 Fla. LEXIS 920 (Fla. 2018). In granting the petition, the court noted that disciplinary revocation is tantamount to disbarment. Id.

The Order of Interim Suspension and Order to Show Cause directed Mr. Pringle to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to three addresses: an office address in Orlando, Florida that is the Court's address of record for Mr. Pringle; an address for attorney A. Brian Phillips, who represented Mr. Pringle in his disciplinary matter

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in the Supreme Court of Florida; and the address listed as of March 12, 2018, on the official website for the Federal Bureau of Prisons for Mr. Pringle.

Both copies of the Order of Interim Suspension and Order to Show Cause mailed to the Court's address of record for Mr. Pringle have been returned to the Court by the United States Postal Service, each of the envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." On March 26, 2018, the Court received a letter from attorney A. Brian Phillips in which he stated that his firm does not represent Mr. Pringle in the disciplinary matter before the Court. Neither copy of the Order of Interim Suspension and Order to Show Cause mailed to the federal correctional institution address has been returned to the Court by the United States Postal Service. The tracking information on the United States Postal Service's website for the copy mailed by certified mail is: "Delivered – March 15, 2018 at 8:54 am – Delivered, Individual Picked Up at Postal Facility, Salters, SC 29590." The Court has received no response from Mr. Pringle to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Pringle's intention to appear at the scheduled hearing.

Upon due consideration, and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Pringle is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Pringle's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Pringle is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Pringle's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Pringle as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Pringle shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

**(Signed) Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018



**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Nathaniel Henry Speights

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Speights on March 12, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon his suspension from the practice of law in the District of Columbia for six months by Opinion of the District of Columbia Court of Appeals filed November 22, 2017, and his suspension on an interim basis from the practice of law in the District of Columbia pending final action on the August 31, 2017 Report and Recommendation of the Board on Professional Responsibility by Order of the District of Columbia Court of Appeals filed December 5, 2017.

The Order to Show Cause was also based on Mr. Speights' failure to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the disciplinary opinion or order issued against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Speights to (1) submit a written response to the Order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 2, 2018.

The Order to Show Cause was mailed by both certified and regular mail to an address in Washington, D.C. that is the most recent address that the Court has on record for Mr. Speights and to another address in Washington, D.C. that was listed for Mr. Speights on the D.C. Bar's official website. The copy of the Order mailed by certified mail to the Court's address of record was returned to the Court by the U.S. Postal Service, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." The copy of the Order mailed by regular mail to the Court's address of record was returned to the Court by the U.S. Postal Service, the envelope marked "Return to Sender – Not Deliverable As Addressed – Unable to Forward." Neither of the copies of the Order mailed to the address listed for Mr. Speights on the D.C. Bar's website has been returned to the Court by

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the U.S. Postal Service. The tracking information on the U.S. Postal Service's website for the copy of the Order mailed by certified mail to the address listed on the D.C. Bar's website is: "This is a reminder to arrange for redelivery of your item or your item will be returned to sender." The Court has received no response from Mr. Speights to the Order to Show Cause, nor did the Court receive by April 11, 2018, notice of Mr. Speights' intention to appear at the scheduled hearing.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Speights is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Speights is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Speights' practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Speights as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Speights shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) **Maurice B. Foley**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
July 20, 2018