



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

October 12, 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.

Copies of the orders are attached.

1. J. Douglass Jennings, Jr.
2. Brian McDevitt
3. Gregory T. Plesich

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: J. Douglass Jennings, Jr.

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Jennings on July 23, 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 disbarment from the practice of law in the state of California by order of the Supreme Court of California filed April 29, 2016, and effective May 29, 2016; (2) his conviction on April 5, 2018, following a guilty plea in the United States District Court for the Southern District of California, case number 3:17-cr-02722-GPC, of one count of concealment of bankruptcy assets in violation of 18 U.S.C. § 152(1) and one count of evasion of tax payment in violation of 26 U.S.C. § 7201 and sentencing to 34 months of imprisonment on each count, to be served concurrently and to be followed by three years of supervised release, and payment of restitution in the amount of \$1,453,833 to various victims and \$5,927,093 to the Internal Revenue Service in satisfaction of his tax obligation; and (3) 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 January 24, 2018. Mr. Jennings is currently serving his sentence at the United States Penitentiary, Lompoc in California, with a projected release date of November 10, 2020.

The Order of Interim Suspension and Order to Show Cause directed Mr. Jennings to (1) submit a written response to the Order on or before August 22, 2018, and (2) notify the Court in writing on or before August 22, 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 October 17, 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 San Diego, California that is the Court's address of record for Mr. Jennings; the address of the United States Penitentiary in which Mr. Jennings was incarcerated following his conviction; and an address in San Diego, California for an attorney who represented Mr. Jennings in his criminal case. None of the copies of the Order of Interim Suspension and Order to Show Cause mailed to any of the addresses have

SERVED OCT 12 2018

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 to the Court's address of record is: "Delivered – August 9, 2018 at 1:13 pm – Delivered, Individual Picked Up at Postal Facility – RANCHO SANTA FE, CA 92067." The tracking information on the USPS website for the copy mailed by certified mail to the facility in which Mr. Jennings is incarcerated is: "Delivered – July 27, 2018 at 8:30 am – Delivered, To Agent – LOMPOC, CA 93436." The tracking information on the USPS website for the copy mailed by certified mail to the address of Mr. Jennings' attorney is: "In-Transit – July 28, 2018 – In Transit to Next Facility." The Court has received no response from Mr. Jennings to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by August 22, 2018, notice of Mr. Jennings'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 July 23, 2018, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jennings is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Jennings' 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. Jennings as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Jennings 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
October 12, 2018

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Brian McDevitt

ORDER OF SUSPENSION

The Court issued an Order To Show Cause to Mr. McDevitt on August 31, 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. By Order of the Supreme Court of New Jersey filed November 1, 2017, Mr. McDevitt was suspended from the practice of law in the State of New Jersey for a period of six months and until further order of that court, effective November 30, 2017. In re McDevitt, 172 A.3d 543 (N.J. 2017). By Order filed April 11, 2018, the Supreme Court of Pennsylvania imposed reciprocal discipline on Mr. McDevitt, suspending him from the practice of law in the Commonwealth of Pennsylvania for a period of six months. In re McDevitt, No. 2445, 2018 Pa. LEXIS 1821 (Pa. 2018). Mr. McDevitt failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the just-described disciplinary actions taken against him within 30 days, as required by the Rule 202(b), Tax Court Rules of Practice and Procedure.

On September 12, 2018, the Court received from Mr. McDevitt a letter dated September 8, 2018, and a Response to the Order To Show Cause. Mr. McDevitt disclosed in his Response that, in addition to the above-described disciplinary actions, (1) in July 2018, the United States District Court for the Eastern District of Pennsylvania imposed reciprocal discipline on Mr. McDevitt, suspending him from the practice of law in that court for a period of six months and until further order of that court, effective May 11, 2018 (see In the Matter of Brian McDevitt, No. 18-105 (E.D. Pa. July 16, 2018)), and (2) on September 6, 2018, the Supreme Court of Florida imposed reciprocal discipline on Mr. McDevitt, suspending him from the practice of law in the State of Florida for a period of 30 days, effective October 6, 2018 (see The Florida Bar v. McDevitt, Case No. SC18-307, 2018 WL 4293398 (Fla. 2018)). In his written responses, Mr. McDevitt indicated that he consents to the imposition of reciprocal discipline by this Court and, unless otherwise directed by the Court, does not intend to appear at the hearing of this matter.

On September 26, 2018, the Court received a letter from Mr. McDevitt. Attached to the letter is a further order of the Supreme Court of Florida, dated

SERVED OCT 12 2018

September 11, 2018 (see The Florida Bar v. McDevitt, Case No. SC18-307, (Fla. September 11, 2018)). That order directed that Mr. McDevitt's suspension from the practice of law in the State of Florida was to be effective immediately, as Mr. McDevitt had advised the court he is no longer practicing law.

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

ORDERED that the Court's Order To Show Cause, issued August 31, 2018, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. McDevitt 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. McDevitt is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

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

ORDERED that Mr. McDevitt 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
October 12, 2018

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Gregory T. Plesich

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Plesich on July 23, 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 February 8, 2018, following a jury trial in the United States District Court for the Northern District of Ohio, case number 5:17-cr-00383-PAG, of one felony count of attempting to evade and defeat the payment of tax in violation of 26 U.S.C. § 7201 and 18 U.S.C. § 2 and subsequent sentencing to three years of probation, payment of a fine of \$10,000, and payment of restitution in the amount of \$196,934.21 jointly and severally with the co-conspirators whom he was found to have aided in evading their taxes and (2) his suspension on an interim basis from the practice of law in the state of Ohio and referral to disciplinary counsel for investigation and commencement of disciplinary proceedings by order of the Supreme Court of Ohio entered June 15, 2018.

The Order of Interim Suspension and Order to Show Cause directed Mr. Plesich to (1) submit a written response to the Order on or before August 22, 2018, and (2) notify the Court in writing on or before August 22, 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 October 17, 2018.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to an address in Akron, Ohio that is the Court's address of record for Mr. Plesich and to an address in Cleveland, Ohio for an attorney who represented Mr. Plesich in his criminal case. None of the copies of the Order of Interim Suspension and Order to Show Cause mailed to either of these addresses have 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 to the Court's address of record is: "Delivered – July 26, 2018 at 11:35 am – Delivered, Left with Individual – AKRON, OH 44313." The

SERVED OCT 12 2018

tracking information on the USPS website for the copy mailed by certified mail to the address of Mr. Plesich's attorney is: "Delivered – July 26, 2018 at 10:50 am – Delivered, To Mail Room – CLEVELAND, OH 44113." The Court has received no response from Mr. Plesich to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by August 22, 2018, notice of Mr. Plesich's intention to appear at the scheduled hearing.

Although the disciplinary proceedings in the state of Ohio concerning respondent have not yet been concluded, this Court believes that disbarment is the appropriate discipline in the light of the crime of which respondent was convicted. See Rule 202(c), Tax Court Rules of Practice and Procedure.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued July 23, 2018, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Plesich is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Plesich'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. Plesich as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Plesich 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
October 12, 2018