



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

December 16, 2022

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioner has been suspended, disbarred, or disciplined by the United States Tax Court for reasons explained in the attached order.

1. Mark Edward Kellogg



United States Tax Court

Washington, DC 20217

In the Matter of

Mark Edward Kellogg

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Kellogg on September 28, 2022, affording him the opportunity, on or before October 26, 2022, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing concerning his proposed discipline if he submitted, on or before October 26, 2022, notice of his intention to appear in person or by counsel. He was directed to send his response and notice in writing to admissions@ustaxcourt.gov.

The Order to Show Cause was based on the consensual revocation of Mr. Kellogg's license to practice law in the courts of the Commonwealth of Virginia by the June 15, 2022, Consent to Revocation Order entered by the Virginia State Bar Disciplinary Board while an investigation into allegations of misconduct was pending.

The Court received Mr. Kellogg's written response via email on September 28, 2022, in which he stated that he had "no objection or defense" and that he had "had no cases for about 5 years in the Court." Mr. Kellogg's right to a hearing is deemed waived as he did not advise the Court in writing on or before October 26, 2022, of his intention to appear at a hearing concerning his proposed discipline.

A member of the Bar of this Court may be disciplined by this Court as a result of disbarment or suspension by consent or resignation from the bar of another court while an investigation into allegations of misconduct is pending. Rule 202(a)(2), Tax Court Rules of Practice and Procedure. The Commonwealth of Virginia revoked Mr. Kellogg's license to practice law by consent while an investigation into allegations of misconduct was pending.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued September 28, 2022, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Kellogg is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Kellogg 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) Kathleen Kerrigan
Chief Judge