



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

November 16, 2020

**PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioners have been reprimanded, 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. Maurice R. Franks
2. Michael J. Gabor
3. John J. Good, Jr.
4. Paul L. Henderson
5. James L. Kennedy
6. Francis J. O'Reilly
7. Steven J. Renshaw
8. Keith A. Rosenbaum
9. Cruz Saavedra
10. J. Anthony Vittal

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Maurice R. Franks

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Franks on June 25, 2020, affording him the opportunity, on or before July 27, 2020, 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 provided via email, on or before June 25, 2020, written notice of his intention to appear at a hearing.

The Court's Order was based on multiple disciplinary actions taken against Mr. Franks, specifically (1) his disbarment from the practice of law in Colorado on May 14, 1990, by the Supreme Court of Colorado, see People v. Franks, No. 89SA501 (Colo. May 14, 1990); (2) his reciprocal disbarment from the practice of law in Louisiana on May 28, 2019, by the Supreme Court of Louisiana, see In re Franks, No. 2018-B-1483 (La. May 28, 2019); (3) his disbarment from practice before the United States District Court for the Middle District of Louisiana, effective July 11, 2019, see Order of Disbarment, In re Disbarment of Franks, No. 3:19-mc-00094 (M.D. La. July 16, 2019); (4) his disbarment from practice before the United States Supreme Court on October 7, 2019, based on his disbarment by the Supreme Court of Louisiana, see In re Disbarment of Franks, 140 S. Ct. 321 (2019); (5) his reciprocal disbarment from the practice of law in Tennessee on November 8, 2019, retroactive to May 14, 1990, by the Supreme Court of Tennessee, see Order of Reciprocal Discipline, In re Franks, No. M2019-01663-SC-BAR-BP (Tenn. Nov. 8, 2019); and (6) his suspension from membership in the bar of the United States Court of Appeals for the Fifth Circuit on April 16, 2020, see Order, In re Franks, No. 20-980002 (5<sup>th</sup> Cir. April 15, 2020). Furthermore, Mr. Franks failed to inform the Chair 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.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Franks' addresses of record with this Court and the Louisiana State Bar Association, as well as both of his addresses of record with the Supreme Court of Tennessee's Board of Professional Responsibility. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail to Mr. Franks' address of record with the Court states: "Delivered – June 29, 2020 at 6:09am – Delivered, PO Box – Memphis, TN 38101". The USPS tracking information for the copy of the Order mailed by certified mail to Mr. Franks' address of record with the Louisiana State Bar Association states: "Delivered – June 29, 2020 at 11:29am – Delivered, Left

with Individual – Baker, LA 70714”. The tracking information for the copies of the Order mailed by certified mail to both of Mr. Franks’ addresses of record with the Tennessee Board of Professional Responsibility states: “Delivered – June 30, 2020 at 8:15am – Delivered, Individual Picked Up at Postal Facility – Baton Rouge, LA 70813”.

The Court received no response from Mr. Franks. Furthermore, Mr. Franks’ right to a hearing is deemed waived as he did not advise the Court in writing on or before July 27, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Franks is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Franks’ 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. Franks as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Franks 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.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Michael J. Gabor

**ORDER OF SUSPENSION**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Gabor on March 30, 2020, affording him the opportunity, on or before April 29, 2020, 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 provided written notice via email, on or before April 29, 2020, of his intention to appear at a hearing.

The Court's Order was based upon the following information. On October 24, 2019, Mr. Gabor entered a plea of nolo contendere to one count of felony aggravated battery (causing great bodily harm) in the Leon County, Florida, Circuit Court, case number 2018 CF 002853 A, and by Judgment and Sentence, filed October 25, 2019, Mr. Gabor was sentenced to six months of imprisonment, to be followed by 60 months of probation. Based upon a Notice of Determination of Guilt filed by The Florida Bar, by order dated December 19, 2019, the Supreme Court of Florida suspended Mr. Gabor from the practice of law in Florida, see Fla. Bar v. Gabor, case no. SC19-2112, 2019 Fla. LEXIS 2377 (Dec. 19, 2019), and by Order Appointing Referee, filed December 20, 2019, a referee was appointed to try the disciplinary case against Mr. Gabor and submit findings of fact and recommendations to the Supreme Court of Florida regarding the discipline to be imposed. By Order of Suspension filed December 23, 2019, Mr. Gabor was suspended from practice before the United States District Court for the Southern District of Florida, based on his felony conviction. See In re Gabor, case no. 19-MC-25249 (S.D. Fla. Dec. 23, 2019).

On January 24, 2020, the Court received a letter from Mr. Gabor reporting his suspension from the practice of law in Florida by the Supreme Court of Florida and enclosing a copy of the order dated December 19, 2019, imposing that discipline. However, Mr. Gabor failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of his plea of nolo contendere and resulting sentence, as well as the disciplinary action taken against him by the United States District Court for the Southern District of Florida, within 30 days as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Gabor's address of record with the Court, his address of record with The Florida Bar, and his address of record during his incarceration in Tallahassee, Florida. The tracking information on the U.S. Postal Service's (USPS) website for the copy of the Order that was mailed by certified mail to Mr. Gabor's address of record with the Court states: "Delivered – April 3, 2020 at 1:29 pm – Delivered, Front Desk/Reception/Mail Room – Jacksonville, FL 32202". The tracking information for the copy of the Order mailed by certified mail to Mr. Gabor's address of record with The Florida Bar states: "Delivered – April 2, 2020 at 3:00 pm – Delivered, Left with Individual – Neptune Beach, FL 32266". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Gabor's address of record during his incarceration states: "Delivered – April 2, 2020 at 10:48 am – Delivered, to Agent – Tallahassee, FL 32304".

The Court received no response from Mr. Gabor. Furthermore, Mr. Gabor's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before April 29, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Subsequently, by order dated August 6, 2020, the Supreme Court of Florida suspended Mr. Gabor from the practice of law in Florida for three years with conditions, including that he submit to an independent psychological evaluation before petitioning for reinstatement, effective nunc pro tunc to January 18, 2020 (the effective date of his interim suspension). See Fla. Bar v. Gabor, No. SC19-2112, 2020 Fla. LEXIS 1346 (Aug. 6, 2020).

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 30, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Gabor 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. Gabor is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Gabor'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. Gabor as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley

Chief Judge

Dated: Washington, D.C.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: John J. Good, Jr.

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Good on March 30, 2020, affording him the opportunity on or before April 29, 2020, 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 provided written notice via email, on or before April 29, 2020, of his intention to appear at a hearing.

The Court's Order was based upon the following information: (1) by Memorandum Order effective August 23, 2019, and entered September 13, 2019, in case nos. 19-060-113221, 19-060-113987, and 19-060-114295, the Virginia State Bar Disciplinary Board revoked Mr. Good's license to practice law in Virginia based upon his professional misconduct in three matters, and (2) based upon the disciplinary action in Virginia, Mr. Good was disbarred from the practice of law in the District of Columbia by order of the District of Columbia Court of Appeals filed January 30, 2020, see In re Good, No. 19-BG-448, 2020 D.C. App. LEXIS 26 (Jan. 30, 2020). Furthermore, Mr. Good failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed by certified and regular mail to Mr. Good's address of record with the Court, his address of record with the Virginia State Bar, and his address of record with the District of Columbia Bar. The United States Postal Service's (USPS) tracking records indicated that none of the copies mailed by certified mail reached Mr. Good, and Mr. Good did not respond to the Order. After locating another address at which Mr. Good might be contacted, the Court issued an Order to him on May 13, 2020, extending to June 12, 2020, the response deadlines set forth in the Order to Show Cause. The tracking information on the USPS website for the copy of that Order (with attached Order to Show Cause) mailed by certified mail to that address states: "May 15, 2020 at 5:32 pm – Delivered, Left with Individual – Stafford, VA 22554".

The Court received no response from Mr. Good. Furthermore, Mr. Good's right to a hearing is deemed waived as he did not advise the Court in writing on or before June 12, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 30, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Good is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Good 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.  
November 16, 2020



**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Paul L. Henderson

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Henderson on June 25, 2020, affording him the opportunity to show cause, on or before July 27, 2020, 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 provided written notice via email, on or before July 27, 2020, of his intention to appear at a hearing.

The Order to Show Cause was based upon the following information. By Trial Panel Opinion dated March 1, 2017, the Oregon Disciplinary Board suspended Mr. Henderson from the practice of law in Oregon for four months. See In re Henderson, 31 DB Rptr 95 (Or. 2017). By Order dated July 24, 2017, in In re Henderson, case no. S-16729, the Supreme Court of Alaska reciprocally suspended Mr. Henderson from the practice of law in Alaska for four months based on Mr. Henderson's suspension in Oregon. By Order Regarding Disciplinary Suspension filed September 21, 2017, in In re Henderson, case no. 3:17-mc-00025, the United States District Court for the District of Alaska suspended Mr. Henderson from the practice of law before that court based on Mr. Henderson's suspension by the Supreme Court of Alaska. By order filed November 4, 2019, the Supreme Court of California disbarred Mr. Henderson from the practice of law in California after finding that Mr. Henderson's conduct in Oregon had violated comparable California rules governing professional conduct. See Henderson III on Discipline, No. S257046, 2019 Cal. LEXIS 8652 (Nov. 4, 2019). Furthermore, Mr. Henderson failed to inform the Chair 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.

The Court's Order was mailed by both certified and regular mail to five addresses, including Mr. Henderson's addresses of record with this Court; the State Bar of California; the Oregon State Bar; the Supreme Court of Alaska and the United States District Court for the District of Alaska; and the Alaska Bar Association. The copies of the Order mailed by certified mail to Mr. Henderson's addresses of record with this Court, the State Bar of California, and the Oregon State Bar appear to have been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for each of those three copies indicates the forwarding addresses associated with those addresses have expired, and states: "Delivered – July 13, 2020 at 7:54am – Delivered, To Original Sender – Washington, DC 20217". The copy of the Order mailed by certified mail to Mr. Henderson's address of record with the Alaska Bar Association also appears to have been returned to the Court by the USPS, as the tracking

information for that copy states: “Delivered – July 13, 2020 at 7:54am – Delivered, Front Desk/Reception/Mail Room – Washington, DC 20217”. The tracking information for the copy of the Order mailed by certified mail to Mr. Henderson’s address of record with the United States District Court for the District of Alaska states: “July 5, 2020 – In Transit, Arriving Late – Your package will arrive later than expected, but is still on its way. It is currently in transit to the next facility”.

The Court has received no response from Mr. Henderson. Furthermore, Mr. Henderson’s right to a hearing is deemed waived as he did not advise the Court in writing on or before July 27, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Henderson is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Henderson’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. Henderson as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Henderson 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.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: James L. Kennedy

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Kennedy on June 25, 2020, affording him the opportunity, on or before July 27, 2020, 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 provided written notice via email, on or before July 27, 2020, of his intention to appear at a hearing.

The Court's Order was based on disciplinary actions imposed against Mr. Kennedy by the Supreme Court of Tennessee, specifically (1) his suspension from the practice of law in Tennessee for 90 days by order entered July 12, 2005; (2) his suspension from the practice of law in Tennessee for one year by order issued July 20, 2017, see Order of Enforcement, In re Kennedy, No. M2019-00926-SC-BAR-BP (Tenn. June 5, 2019); (3) his suspension from the practice of law in Tennessee for a period of three years by order issued June 5, 2019, see Order of Enforcement, In re Kennedy, No. M2019-00926-SC-BAR-BP (Tenn. June 5, 2019); and (4) his suspension from the practice of law in Tennessee for two years by order issued January 22, 2020 (to be served consecutive to his prior three-year suspension), see Order of Enforcement, In re Kennedy, No. M2020-00060-SC-BAR-BP (Tenn. Jan. 22, 2020). Furthermore, Mr. Kennedy failed to inform the Chair of this 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.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Kennedy's street address and P.O. Box address of record with the Court (which are also his addresses of record with the Supreme Court of Tennessee's Board of Professional Responsibility (TBPR)) and to an additional mailing address that the TBPR has used for Mr. Kennedy. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail to Mr. Kennedy's street address of record with the Court and the TBPR states: "Delivered – June 29, 2020 at 12:02pm – Delivered, Left with Individual – Knoxville, TN 37920". The USPS tracking information for the copy of the Order mailed by certified mail to Mr. Kennedy's P.O. Box address of record with the Court and the TBPR states: "Delivered – June 29, 2020 at 6:44am – Delivered, PO Box – Knoxville, TN 37902". The USPS tracking information for the copy of the Order mailed by certified mail to the additional address that the TBPR has used for Mr. Kennedy states: "Delivered to Agent – June 29, 2020 at 11:11am – Delivered to Agent for Final Delivery – Knoxville, TN 37919".

The Court has received no response from Mr. Kennedy. Furthermore, Mr. Kennedy's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before July 27, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Kennedy 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. Kennedy is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Kennedy'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. Kennedy as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Francis J. O'Reilly

**ORDER OF DISBARMENT**

On December 30, 2019, the Court received a letter from Mr. O'Reilly reporting his guilty plea on December 18, 2019, to one count of failure to pay over payroll taxes and one count of tax evasion in the case of United States v. O'Reilly, No. 7:19-cr-00882, in the United States District Court for the Southern District of New York. Mr. O'Reilly was convicted and later sentenced on September 9, 2020.

Based upon his guilty plea and conviction, on January 16, 2020, the Court issued an Order of Interim Suspension and Order to Show Cause to Mr. O'Reilly affording him the opportunity, on or before February 18, 2020, 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 provided written notice, on or before February 18, 2020, of his intention to appear at a hearing. The Court's Order was mailed by both certified mail and regular mail to the address Mr. O'Reilly provided in his letter received by the Court on December 30, 2019. Neither copy of the Order has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. O'Reilly states: "January 18, 2020, 4:11pm – Available for Redelivery or Pickup – Danbury, CT 06810 – Your item is back at the Danbury, CT 06810 post office following a delivery attempt at 4:11pm on January 18, 2020 and is available for redelivery or pickup."

The Court has received no response from Mr. O'Reilly. Furthermore, Mr. O'Reilly's right to a hearing is deemed waived as he did not advise the Court in writing, on or before February 18, 2020, of his intention to appear at a hearing concerning his proposed discipline. In the light of the serious crimes of which respondent was convicted, this Court concludes that disbarment is the appropriate discipline. See Rule 202(a) and (c), Tax Court Rules of Practice and Procedure.

Upon due consideration and for cause, it is

ORDERED that the Court's Order, issued January 16, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. O'Reilly is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. O'Reilly'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. O'Reilly as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. O'Reilly 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.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Steven J. Renshaw

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Renshaw on June 25, 2020, affording him the opportunity on or before July 27, 2020, 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 provided via email, on or before July 27, 2020, written notice of his intention to appear at a hearing.

The Court's Order was based on disciplinary actions taken against Mr. Renshaw by the Supreme Court of California, specifically (1) his suspension from the practice of law in California for one year, execution of which was stayed, and placement on probation for two years subject to conditions, see Renshaw on Discipline, No. S226508, 2015 Cal. LEXIS 9132 (Sept. 11, 2015); (2) his suspension from the practice of law in California for two years, execution of which was stayed, and placement on probation for two years subject to conditions, including that he be actually suspended for 30 days, see Renshaw on Discipline, No. S234739, 2016 Cal. LEXIS 8136 (Aug. 4, 2016); and (3) his suspension from the practice of law in California for two years, execution of which was stayed, and placement on probation for two years subject to conditions, including that he be actually suspended for 90 days, see Renshaw on Discipline, No. S255920, 2019 Cal. LEXIS 5937 (Cal. Aug. 1, 2019). Furthermore, Mr. Renshaw failed to inform the Chair of this 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.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Renshaw's addresses of record with the Court and the State Bar of California, and to an additional mailing address that the State Bar Court of California has used for him. The copy of the Order mailed by certified mail to Mr. Renshaw's address of record with the Court appears to have been returned to the Court by the United States Postal Service (USPS), as the tracking information on the USPS website for that copy indicates that the forwarding order for that address has expired, and states: "Delivered – July 10, 2020 at 5:29am – Delivered, to Original Sender – Washington, DC 20217". The USPS tracking information for the copy of the Order mailed by certified mail to Mr. Renshaw's address of record with the State Bar of California states: "Delivered – July 1, 2020 at 10:03am – Delivered, Left with Individual – Ventura, CA 93003". The copy of the Order mailed by certified mail to the additional address that the State Bar Court of California has used for Mr. Renshaw appears to have been returned to the Court by the USPS, as the tracking

information for that copy states: “Delivered – July 10, 2020 at 5:29am – Delivered, Front Desk/Reception/Mail Room – Washington, DC 20217”.

The Court has received no response from Mr. Renshaw. Furthermore, Mr. Renshaw’s right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before July 27, 2020, of his intention to appear at the hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Renshaw 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. Renshaw is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Renshaw’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. Renshaw as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
November 16, 2020



**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Keith A. Rosenbaum

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Rosenbaum on March 30, 2020, affording him the opportunity, on or before April 29, 2020, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to attend a hearing concerning his proposed discipline if he provided written notice via email, on or before April 29, 2020, of his intention to appear at a hearing.

The Order to Show Cause was based upon the following information. On March 27, 2019, in People v. Rosenbaum, case no. 17CF0782, in the Superior Court for Orange County, California, Mr. Rosenbaum pleaded guilty to 11 counts of the felony of willful failure to file a tax return with intent to evade taxes in violation of California Revenue and Taxation Code § 19706. By Order filed July 26, 2019, in In re Rosenbaum, case no. SBC-19-C-30316, the State Bar Court of California suspended Mr. Rosenbaum from the practice of law in California pending final disposition of its disciplinary proceeding based on your conviction. By Order of Suspension filed December 20, 2019, Mr. Rosenbaum was suspended from practice before the United States District Court for the Central District of California based on your interim suspension from the practice of law in California. Mr. Rosenbaum failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of your conviction or the disciplinary actions taken against you within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The tracking information on the United States Postal Service's (USPS) website for the copy of the IS-OSC mailed by certified mail to Mr. Rosenbaum's address of record with the Court states: "April 1, 2020, at 9:35 am – Forward Expired – Irvine, CA 92614". The tracking information for that address also indicates that copy of the IS-OSC was returned to the USPS in Washington, D.C. The tracking information for the copy of the IS-OSC mailed by certified mail to Mr. Rosenbaum's address of record with the State Bar of California states: "Delivered – April 2, 2020, at 10:29 am – Delivered, Front Desk/Reception/Mail Room – Newport Beach, CA 92660." The tracking information for the copy of the IS-OSC mailed by certified mail to Mr. Rosenbaum's attorney states: "Delivered – April 2, 2020, at 11:13 am – Delivered, Left with Individual – Irvine, CA 92614".

The Court has received no response from Mr. Rosenbaum. Furthermore, Mr. Rosenbaum's right to a hearing is deemed waived as he did not advise the Court in writing on or before April 29, 2020, of his intention to appear at a hearing concerning his proposed discipline.

By order dated September 16, 2020, and effective October 16, 2020, in Mr. Rosenbaum's above-referenced disciplinary case, the Supreme Court of California disbarred Mr. Rosenbaum from the practice of law in California.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 30, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rosenbaum is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Rosenbaum 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.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Cruz Saavedra

**ORDER OF REPRIMAND**

On June 25, 2020, this Court issued an Order to Show Cause to Mr. Saavedra, 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, and to appear at a hearing concerning his proposed discipline if he provided, on or before July 27, 2020, written notice by email of his intention to appear at a hearing.

The Court's Order was based upon the following information. On April 24, 2020, the Court received via email from Mr. Saavedra a letter in which he reported his suspension by the Supreme Court of California and his reciprocal suspension from the United States Court of Federal Claims. By order filed March 20, 2020, the Supreme Court of California suspended Mr. Saavedra from the practice of law in California for one year, execution of which was stayed, and placed him on probation for one year subject to conditions, including that he be actually suspended for 60 days. See Saavedra on Discipline, No. S260168, 2020 Cal. LEXIS 1926 (Mar. 20, 2020). In that case, Mr. Saavedra stipulated that he had violated the California Rules of Professional Conduct by failing to maintain funds in his client trust account and failing to render an appropriate accounting, to promptly refund unearned fees, and to promptly distribute client funds after requests and following his termination.

By Summary Suspension and Order to Show Cause served March 31, 2020, in In re Saavedra, case no. 20-11245, the United States Court of Federal Claims immediately suspended Mr. Saavedra from the practice of law before that court pending final disposition of the proceeding and ordered him to show cause why he should not be reciprocally suspended by final order based on his suspension in California. The order provided that if no response was received, Mr. Saavedra would be suspended from the court for one year, with 10 months stayed in favor of probation starting April 19, 2020. Mr. Saavedra filed a reply dated April 22, 2020, stating that he had no objection to suspension on those terms. Mr. Saavedra's report of his suspension in California was not made within 30 days as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

Following the issuance of the Order to Show Cause, on July 16, 2020, and August 6, 2020, the Court received Mr. Saavedra's responses.

In his initial response, Mr. Saavedra provided full disclosure of the details involved in his suspensions, took responsibility for his late reporting of his California discipline as a result of a misunderstanding of Rule 202 of the Tax Court Rules of Practice and Procedure, indicated that he had been reinstated to the practice of law in California on June 18, 2020, and stated that he had no objection to the imposition of a 60-day suspension as reciprocal discipline. Mr. Saavedra further indicated that he did not intend to appear at a hearing in this matter. In his supplemental response, Mr. Saavedra provided substantiation of his reinstatement to the practice of law before the United States Court of Federal Claims on August 5, 2020.

Upon careful consideration of Mr. Saavedra's written responses, it is

ORDERED that the Court's Order to Show Cause issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Cruz Saavedra shall be reprimanded for his above-described misconduct. This Order, a copy of which will be placed in Mr. Saavedra's file at the Court and will be available to the public, shall serve as that reprimand.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
November 16, 2020

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: J. Anthony Vittal

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Vittal on June 25, 2020, affording him the opportunity, on or before July 27, 2020, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to attend a hearing concerning his proposed discipline if he provided written notice via email, on or before July 27, 2020, of his intention to appear at a hearing.

The Order to Show Cause was based upon the following information. By order filed November 18, 2019, the Supreme Court of California accepted Mr. Vittal's resignation from the practice of law in California with disciplinary charges pending. See Vittal on Resignation, No. S257567, 2019 Cal. LEXIS 8911 (Nov. 18, 2019). At the time of his resignation, disciplinary charges in four cases were pending against Mr. Vittal. By Order of Suspension filed June 25, 2019, in In re Vittal, case no. 3:19-mc-80113, the United States District Court for the Northern District of California suspended Mr. Vittal from the practice of law before that court based on Mr. Vittal's placement on voluntary inactive status in California following the tendering of his resignation. Mr. Vittal failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of his resignation with disciplinary charges pending or his suspension within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Vittal's address of record with the Court and to his address of record with the State Bar of California. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail to Mr. Vittal's address of record with the Court states: "Delivered – June 29, 2020 at 2:18pm – Delivered, Left with Individual – Los Angeles, CA 90067". The tracking information for the copy of the Order mailed by certified mail to Mr. Vittal's address of record with the State Bar of California states: "Delivered – June 29, 2020 at 1:07pm – Delivered, Left with Individual – Baldwin Park, CA 91706".

The Court has received no response from Mr. Vittal. Furthermore, Mr. Vittal's right to a hearing is deemed waived as he did not advise the Court in writing on or before July 27, 2020, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 25, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Vittal is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Vittal 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.  
November 16, 2020