



UNITED STATES TAX COURT

WASHINGTON, D.C. 20217

September 30, 2013

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been reinstated or disciplined 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. Vicki M. Ahl
2. Barry R. Feerst
3. William F. Hickey, III
4. Newton D. Jenkins, Jr.
5. Mark Lloyd Lezell
6. Stacy Hamilton Sheedy
7. Lennox Jacinto Simon
8. Harte Peary Stafford

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Vicki M. Ahl

ORDER OF SUSPENSION

By letter received on April 8, 2013, Ms. Vicki M. Ahl notified the Court that by Order of the Supreme Court of Minnesota, filed March 21, 2013, she was indefinitely suspended from the practice of law in the State of Minnesota, with no right to petition for reinstatement for a minimum of two years from the date of the filing of the order.

The Court issued an Order to Show Cause on June 10, 2013, affording Ms. Ahl the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Ms. Ahl to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

On July 19, 2013, the Court received Ms. Ahl's response to the Court's Order to Show Cause, issued June 10, 2013. Therein, Ms. Ahl requests imposition of reciprocal discipline by this Court.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Ahl is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

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ORDERED that Ms. Ahl shall, within 20 days of service of this order upon her, file with the Court a motion to withdraw as counsel in every pending case in which she is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court her Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Barry R. Feerst

ORDER

On January 19, 2010, the Court issued an Interim Suspension and Order to Show Cause to Mr. Feerst based on (1) his guilty plea before the United States District Court for the Eastern District of New York to one count of conspiracy to defraud the United States in violation of 18 U.S.C. section 371, and the Judgment imposed by the court in that matter on or about November 7, 2008; (2) the Decision and Order on Motion of the Supreme Court of New York, Appellate Division, Second Judicial Department, filed July 22, 2009, suspending him from the practice of law in New York; (3) the order of the United States District Court for the Eastern District of New York, filed August 11, 2009, suspending him from practice before that court; (4) the order of the United States District Court for the Southern District of New York, filed December 28, 2009, suspending him from practice before that court, effective November 4, 2009; and (5) the announcement in Internal Revenue Bulletin 2009-51, dated December 21, 2009, that he was indefinitely suspended from practice before the Internal Revenue Service by expedited proceeding under 31 C.F.R. section 10.82. The Court afforded Mr. Feerst the opportunity to respond on or before February 12, 2010, and to request a hearing to be held February 18, 2010, why he should not be suspended or disbarred.

Mr. Feerst did not submit a response to the Order of Interim Suspension and Order to Show Cause, nor did he request a hearing before the Court. Accordingly, by Order dated August 9, 2010, this Court made the Order of Interim Suspension and Order to Show Cause, dated January 19, 2010, absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Feerst was suspended from practice before this Court until further order of the Court.

On September 6, 2013, the Court received Mr. Feerst's Petition for Reinstatement to which there was attached: (1) a Decision and Order in the Matter of Feerst, 102 A.D. 3d 688, 956 N.Y.S. 2d 910 (Sup. Ct. N.Y., 2d Judicial Dep't, 2013) reinstating Mr. Feerst as an attorney before the Supreme Court of the State of New York, Appellate Division, Second Judicial Department on January 9, 2013; (2) the Report of Subcommittee of the Office of the Committee on Character

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and Fitness, Supreme Court of the State of New York, Appellate Division, Second Judicial Department in the Matter of the Petition of Barry R. Feerst for Reinstatement to the Bar of the State of New York, dated September 14, 2012; (3) an order of the United States District Court for the Eastern District of New York, filed February 27, 2013, reinstating Mr. Feerst to practice before that court; (4) an order of the United States District Court for the Southern District of New York, dated March 29, 2013, restoring Mr. Feerst to the roll of attorneys of that court; (5) a Decision on Petition for Reinstatement, dated August 23, 2013, in the Matter of Petition for Reinstatement by Barry R. Feerst, Case No. 2013-0801-01, of the Department of the Treasury, Office of Professional Responsibility, granting Mr. Feerst's request for reinstatement and removing him from the roster of persons suspended from practice before the Internal Revenue Service; and (6) a certificate of good standing from the Appellate Division of the Supreme Court of the State of New York, Second Judicial Department, dated June 28, 2013. Upon due consideration of Mr. Feerst's Petition for Reinstatement, it is

ORDERED that Mr. Feerst's Petition for Reinstatement is granted and Barry R. Feerst is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: William F. Hickey, III

ORDER OF DISBARMENT

By Order of the Court of Appeals of Maryland, issued February 27, 2013, Mr. William F. Hickey, III was disbarred, by consent, from the practice of law in the State of Maryland. Also, by Order of the United States Court of Appeals for the Fourth Circuit, filed April 4, 2013, Mr. Hickey was disbarred from the practice of law before that court.

The Court issued an Order to Show Cause on June 10, 2013, affording Mr. Hickey 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 instructed Mr. Hickey to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

On July 25, 2013, the Court received Mr. Hickey's response to the Order to Show Cause, dated June 10, 2013. Therein, Mr. Hickey asks the Court to enter an order imposing reciprocal discipline.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hickey is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Hickey be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

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ORDERED that Mr. Hickey shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Newton D. Jenkins, Jr.

ORDER OF SUSPENSION

By Findings and Order of the Arkansas Supreme Court, Committee on Professional Conduct - Panel A, dated December 1, 2011, Mr. Jenkins was suspended from the practice of law in the State of Arkansas. Also, Internal Revenue Bulletin No. 2013-16, dated April 15, 2013, announced that Mr. Jenkins was suspended from practice before the Internal Revenue Service by default decision in expedited proceeding under 31 C.F.R. section 10.82. Additionally, Mr. Jenkins failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 1, 2011, Order of the Arkansas Supreme Court, and of the Internal Revenue Service suspension, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced suspensions, Mr. Jenkins appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on June 10, 2013, affording Mr. Jenkins 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 instructed Mr. Jenkins to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

The Order to Show Cause, issued June 10, 2013, was mailed to Mr. Jenkins by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was 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 by regular mail has not been returned to

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the Court by the United States Postal Service. The Court has received no written response from Mr. Jenkins to the Order to Show Cause, issued June 10, 2013, nor has the Court received by July 22, 2013, notice of Mr. Jenkins's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jenkins is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Jenkins shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Mark Lloyd Lezell

ORDER OF DISBARMENT

By Order of the District of Columbia Court of Appeals, filed April 25, 2013, Mr. Lezell was disbarred, by consent, from the practice of law in the District of Columbia. Additionally, Mr. Lezell failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the April 25, 2013, District of Columbia Court of Appeals order, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarment, Mr. Lezell appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on June 10, 2013, affording Mr. Lezell 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 instructed Mr. Lezell to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

The Order to Show Cause, issued June 10, 2013, was mailed to Mr. Lezell by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on June 11, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Lezell to the Order to Show Cause, issued June 10, 2013, nor has the Court received by July 22, 2013, notice of Mr. Lezell's intention to appear at the scheduled hearing.

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After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lezell is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Lezell be, and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Lezell shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Stacy Hamilton Sheedy

ORDER OF SUSPENSION

By Published Order Accepting Resignation and Concluding Proceeding, filed July 17, 2012, the Indiana Supreme Court accepted Ms. Sheedy's resignation from the Indiana Bar which, according to that document, Ms. Sheedy tendered after the Indiana Supreme Court Disciplinary Commission filed a Notice of Guilty Finding and Request for Suspension on May 21, 2012.

Additionally, Ms. Sheedy failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the Published Order Accepting Resignation and Concluding Proceeding. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarment, Ms. Sheedy appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on June 10, 2013, affording Ms. Sheedy the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Ms. Sheedy to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, of her 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 August 5, 2013.

The Order to Show Cause, issued June 10, 2013, was mailed to Ms. Sheedy by both certified and regular mail. The copies of the Order to Show Cause mailed by certified mail and regular mail were both returned to the Court, the envelopes marked, "Forward Time Exp" and "Return to Sender", with a different address listed. Accordingly, on June 14, 2013, the Order to Show Cause, issued June 10, 2013, was remailed to Ms. Sheedy by both certified and regular mail to the address that the United States Postal Service listed on those envelopes which were returned to the Court. The United States Postal Service website indicates that the

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certified mailing was delivered on June 21, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Ms. Sheedy to the Order to Show Cause, issued June 10, 2013, nor has the Court received by July 22, 2013, notice of Ms. Sheedy's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Sheedy is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Ms. Sheedy shall, within 20 days of service of this order upon her, file with the Court a motion to withdraw as counsel in every pending case in which she is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court her Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Lennox Jacinto Simon

ORDER OF SUSPENSION

By Order of the District of Columbia Court of Appeals, filed March 27, 2013, Mr. Simon was suspended from the practice of law in the District of Columbia, pending further order of that court. Additionally, Mr. Simon failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the March 27, 2013, District of Columbia Court of Appeals order, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced suspension, Mr. Simon appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on June 10, 2013, affording Mr. Simon 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 instructed Mr. Simon to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

The Order to Show Cause, issued June 10, 2013, was mailed to Mr. Simon by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court, the envelope marked "Return to Sender - Unclaimed - Unable to Forward". The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Simon to the Order to Show Cause, issued June 10, 2013, nor has the Court received by July 22, 2013, notice of Mr. Simon's intention to appear at the scheduled hearing.

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After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Simon is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Simon shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Harte Peary Stafford

ORDER OF DISBARMENT

By Order of Revocation of the Virginia State Bar Disciplinary Board, entered September 19, 2012, Mr. Stafford's license to practice law in Virginia was revoked, effective August 24, 2012. By Order of the United States Court of Appeals for the District of Columbia Circuit, filed March 5, 2013, Mr. Stafford was disbarred from the practice of law in that court. Additionally, Mr. Stafford failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the September 19, 2012, order of the Virginia State Bar Disciplinary Board, and of the March 5, 2013, order of the United States Court of Appeals for the District of Columbia Circuit, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarments, Mr. Stafford appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on June 10, 2013, affording Mr. Stafford 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 instructed Mr. Stafford to (1) submit a written response to the order on or before July 22, 2013, and (2) notify the Court in writing on or before July 22, 2013, 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 August 5, 2013.

The Order to Show Cause, issued June 10, 2013, was mailed to Mr. Stafford by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court, the envelope marked "Return to Sender - Unclaimed - Unable to Forward". The copy of the Order to Show Cause mailed by regular mail was returned to the Court, the envelope marked "Return to

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Sender - Not Deliverable as Addressed - Unable to Forward". There is no better address. The Court has received no written response from Mr. Stafford to the Order to Show Cause, issued June 10, 2013, nor has the Court received by July 22, 2013, notice of Mr. Stafford's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued June 10, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Stafford is forthwith suspended from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Stafford be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Stafford shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 27, 2013