



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

April 25, 2014

**PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioner has been disciplined by the United States Tax Court for reasons explained in an order issued in the case of the practitioner.

A copy of the order is attached.

1. Paul Rogers Kennedy

Attachment

In re: Paul Rogers Kennedy

**ORDER OF SUSPENSION**

By Order of the Supreme Court of Florida, filed August 22, 2013, Mr. Kennedy was suspended from the practice of law in the State of Florida. Although Mr. Kennedy notified the Court of his suspension from the practice of law in the State of Florida, by letter received on November 6, 2013, he failed to do so within 30 days after the entry of the August 22, 2013, order of the Supreme Court of Florida, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. Thus, he 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 November 19, 2013, affording Mr. Kennedy 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. Kennedy to (1) submit a written response to the order on or before December 27, 2013, and (2) notify the Court in writing on or before December 27, 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 January 22, 2014.

The Order to Show Cause, issued November 19, 2013, was mailed to Mr. Kennedy 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, in an 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. On March 5, 2014, at Mr. Kennedy's request, the Court sent a copy of the Order to Show Cause to him by Federal Express Priority Overnight. The Federal Express website shows that the letter was delivered at 10:00 a.m. on March 6, 2014. The Court has received no written response from Mr. Kennedy to the Order to Show Cause, issued November 19, 2013.

**SERVED** APR 25 2014

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued November 19, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Kennedy 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. Kennedy 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.  
April 25, 2014