



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

May 31, 2016

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disbarred or reinstated by the United States Tax Court for reasons explained in an order issued in the case of each practitioner, and a memorandum sur order issued with respect to Frederick J. O'Laughlin.

Copies of the orders and the memorandum sur order are attached.

1. Terry J. Forman
2. Frederick J. O'Laughlin
3. James O. Roberson, Jr.
4. Lawrence P. Siegel

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Terry J. Forman

ORDER OF DISBARMENT

The Court issued an Order to Show Cause on February 3, 2016, affording Mr. Forman 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 for a period of ten years in the State of Florida, by Order of the Supreme Court of Florida, filed on June 23, 2011, see Florida Bar v. Terry Forman, No. SC10-1104, 2011 WL 2568637 (66 So.3d 304 (table)), and (2) his indefinite suspension from the practice of law before the Internal Revenue Service, effective July 9, 2015, Ann. 2015-26, 2015-47 I.R.B. 678.

The Order to Show Cause instructed Mr. Forman to (1) submit a written response to the order on or before March 2, 2016, and (2) notify the Court in writing on or before March 2, 2016, 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 March 22, 2016.

The Order to Show Cause was mailed by both certified and regular mail, to Mr. Forman's address of record. The copy of the Order to Show Cause mailed by certified mail has not been returned to the Court by the United States Postal Service ("USPS"). The tracking information on the USPS website states, "Your item was delivered at 12:04 pm on February 10, 2016 in MIAMI, FL 33134." The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the USPS. The Court has received no response from Mr. Forman to the Order to Show Cause, nor did the Court receive by March 2, 2016, notice of Mr. Forman's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued February 3, 2016, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Forman is forthwith disbarred from further practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Forman 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) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
May 31, 2016

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re Frederick J. O'Laughlin

ORDER OF DISBARMENT

By Order dated April 28, 2015, the Supreme Court of Texas accepted Mr. O'Laughlin's Motion for Acceptance of Resignation in lieu of discipline, that he filed pursuant to section 10.01 of the Texas Rules of Disciplinary Procedure. See In re Frederick J. O'Laughlin, Misc. Docket No. 15-9066 (Tex.). An attorney's resignation in lieu of discipline is treated as a disbarment for all purposes by section 10.05 of the Texas Rules of Disciplinary Procedure. Additionally, Mr. O'Laughlin failed to inform the Chair of the Committee on Admissions, Ethics, and Discipline of the action of the Texas Supreme Court no later than 30 days after such action, as required by Rule 202(b) of the Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause to Mr. O'Laughlin on November 24, 2015, 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. The Order to Show Cause instructed Mr. O'Laughlin to submit a written response to the Order on or before December 18, 2015, and to notify the Court of his intention to appear at the hearing scheduled before the Court for January 5, 2016. On December 18, 2015, the Court received Mr. O'Laughlin's Response to the Order to Show Cause (Response), in which he asked the Court to stay these proceedings on the ground that he had filed a motion to withdraw his resignation in lieu of discipline, but the Supreme Court of Texas had not then acted upon his motion. Mr. O'Laughlin's Response did not include notice of his intention to appear before this Court at the hearing scheduled by the Order to Show Cause for January 5, 2016.

The Court was unable to verify that a motion to withdraw Mr. O'Laughlin's resignation in lieu of discipline was pending before the Supreme Court of Texas in his disciplinary case at Misc. Docket No. 15-9066. Therefore, the Court issued an Order on February 3, 2016, which denied Mr. O'Laughlin's request to stay proceedings but which gave him a second opportunity to show cause why he should not be disciplined and a second opportunity to appear at the hearing. The Order directed Mr. O'Laughlin to file, on or before March 2, 2016, a supplement

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to his Response, and to give the Court written notice of his intention to appear in person or by counsel at the hearing concerning his proposed discipline scheduled before the Court for March 22, 2016.

The Court did not receive from Mr. O’Laughlin a supplement to his Response by March 2, 2016, nor did the Court receive by March 2, 2016, notice of his intention to appear at the hearing scheduled for March 22, 2016. Accordingly, by letter dated March 4, 2016, the Court notified Mr. O’Laughlin that it had not received timely notice of his intent to appear at the hearing scheduled for March 22, 2016, and, therefore, his right to appear at the hearing was deemed waived.

On March 11, 2016, the Court received Mr. O’Laughlin’s “Motion To File Notice of Appearance Out of Time”. In that motion, he explained that he had attempted to use electronic means to file his notice of intent to appear and his supplemental response to the Order to Show Cause. Upon learning that he could not use electronic means to file those documents, he mailed them to the Court. The Court received Mr. O’Laughlin’s “Notice of Attendance By Respondent” and his “Supplemental Response to the Order to Show Cause” on March 14, 2016.

Upon due consideration of Mr. O’Laughlin’s Response and Supplemental Response to the Order to Show Cause, and for the reasons set forth in the attached Memorandum Sur Order, it is hereby

ORDERED that Mr. O’Laughlin’s Motion to File Notice of Appearance Out of Time is denied as moot. It is further

ORDERED that Mr. O’Laughlin’s Supplemental Response to the Order to Show Cause, received by the Court on March 14, 2016, beyond the deadline of March 2, 2016, is hereby accepted by the Court and included in the record of these proceedings. It is further

ORDERED that Mr. O’Laughlin’s request to stay these proceedings, made in his Supplemental Response to the Order to Show Cause, is denied. It is further

ORDERED that the Court’s Order to Show Cause, issued November 24, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. O’Laughlin is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. O'Laughlin's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. O'Laughlin 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'Laughlin'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. O'Laughlin as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. O'Laughlin shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court. It is further

ORDERED that if the Supreme Court of Texas grants Mr. O'Laughlin's "Withdrawal of Motion for Acceptance of Resignation", allegedly filed in that court on May 23, 2015, and restores him to membership in the State Bar of Texas, then he is hereby given leave by this Court to file, within 30 days of the action of the Supreme Court of Texas, a petition for reinstatement pursuant to Rule 202(f)(2), Tax Court Rules of Practice and Procedure.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
May 31, 2016

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re Frederick J. O'Laughlin

MEMORANDUM SUR ORDER

The Court issued an Order to Show Cause to Mr. Frederick J. O'Laughlin, a member of the Bar of this Court, on November 24, 2015, affording him an 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 was predicated on the Order of the Supreme Court of Texas dated April 28, 2015, wherein that court accepted Mr. O'Laughlin's Motion for Acceptance of Resignation as Attorney and Counselor at Law (hereinafter Motion for Acceptance of Resignation), filed under the rules for resignations in lieu of discipline set out in Part X of the Texas Rules of Disciplinary Procedure, sections 10.01 through 10.05. See In re Frederick J. O'Laughlin, order, Misc. Docket No. 15-9066 (April 28, 2015, Tex.). An attorney's resignation in lieu of discipline is treated as a disbarment for all purposes under section 10.05 of the Texas Rules of Disciplinary Procedure. The Order to Show Cause was also predicated on Mr. O'Laughlin's failure to inform the Chair of the Committee on Admissions, Ethics, and Discipline of the action of the Texas Supreme Court no later than 30 days after such action, as required by Rule 202(b) of the Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. O’Laughlin to submit a written response on or before December 18, 2015, and to notify the Court in writing on or before December 18, 2015, of his intention to appear, in person or by counsel, at the hearing concerning his proposed discipline that was scheduled before the Court for January 5, 2015. The Court received Mr. O’Laughlin’s Response to the Order to Show Cause on December 18, 2015 (hereinafter Response). The main point in Mr. O’Laughlin’s Response is his assertion that he had filed a motion with the Supreme Court of Texas asking to withdraw his Motion for Acceptance of Resignation. He also asserted that the Supreme Court of Texas had not then acted on the motion, and he asked this Court to stay his disciplinary proceedings in order to obtain “a final determination of the discipline imposed by the State of Texas and any appeal.” Attached to the Response is a copy of an undated and unsigned document entitled, Withdrawal of Motion for Acceptance of Resignation as Attorney and Counselor at Law of Frederick J. O’Laughlin, that bears the heading “Misc Docket 15-9066, In the Supreme Court of Texas” (hereinafter referred to as Withdrawal of Motion for Resignation). Significantly, in his Response, Mr. O’Laughlin did not notify this Court of his intention to appear at the hearing scheduled for January 5, 2015, and, thus, according to the Order to Show Cause, he waived his right to a hearing.

The Court was unable to verify that Mr. O'Laughlin's Withdrawal of Motion for Resignation had been submitted to the Supreme Court of Texas and was pending before that court. To the contrary, that document was not included among the documents received from the Supreme Court of Texas pursuant to this Court's request for copies of the documents on file in the case at Misc. Docket No. 15-9066. Additionally, this Court was informed that no matters were pending before the Supreme Court of Texas in Mr. O'Laughlin's case at Misc. Docket No. 15-9066.

Based upon the above, the Court issued an Order on February 3, 2016, in which it denied Mr. O'Laughlin's request for a stay of the proceedings, but it gave him another opportunity to show cause, if any, why he should not be suspended or disbarred from practice before the Court or otherwise disciplined by filing, on or before March 2, 2016, a supplement to his Response to the Order to Show Cause. Additionally, the Order gave Mr. O'Laughlin another opportunity to appear at a hearing scheduled before the Court on March 22, 2016, so long as he submitted on or before March 2, 2016, written notice of his intention to appear in person or by counsel at the hearing.

The Court did not receive by March 2, 2016, a supplement to Mr. O'Laughlin's Response, nor did the Court receive by March 2, 2016, notice of Mr.

O'Laughlin's intention to appear at the hearing scheduled for March 22, 2016.

Accordingly, on March 4, 2016, the Court notified Mr. O'Laughlin that his right to appear at the scheduled hearing concerning his proposed discipline was deemed waived.

On March 11, 2016, the Court received Mr. O'Laughlin's Motion to File Notice of Appearance Out of Time. In that motion, Mr. O'Laughlin stated that on March 2, 2016, he had attempted to electronically file his notice of intent to appear and his supplemental response to the Order to Show Cause but, after learning that he could not file the documents electronically, he mailed them to the Court. On March 14, 2016, the Court received Mr. O'Laughlin's untimely notice of intent to appear (Notice of Attendance by Respondent) and his Supplemental Response to the Order to Show Cause (hereinafter Supplemental Response).

In his Supplemental Response, Mr. O'Laughlin recounts the fact that he had been ordered by the Oklahoma Supreme Court to obtain a certified copy of the record of In re Frederick J. O'Laughlin, Misc. Docket No. 15-9066 (Tex.). He attached to his Supplemental Response, as Exhibit No. 1, a copy of the record that he had obtained from the Clerk of the Supreme Court of Texas. It is composed of nine documents. Significantly, Mr. O'Laughlin's Withdrawal of Motion for Resignation is not one of the nine documents.

Mr. O'Laughlin asserts in his Supplemental Response that, during his negotiations with representatives of the Chief Disciplinary Counsel for the State Bar of Texas, he never agreed that his resignation in lieu of discipline would include findings of professional misconduct. He points out that neither his Motion for Acceptance of Resignation, nor the Response to Motion for Acceptance of Resignation as Attorney and Counselor at Law filed on behalf of the State Bar of Texas (hereinafter Response to Motion for Acceptance of Resignation) contain findings of professional misconduct. Additionally, he argues that, in fact, the services he performed for his clients involved the preparation of tax returns and did not involve legal services.

Mr. O'Laughlin claims that it was not until he received the Order of the Supreme Court of Texas (hereinafter Texas Order) that any document contained findings of misconduct. He says that the Texas Order was sent to him by an assistant disciplinary counsel in a letter dated May 11, 2015. Upon receiving the Texas Order, Mr. O'Laughlin says that on May 23, 2015, he filed with the Supreme Court of Texas his Withdrawal of Motion for Resignation, together with his objections to the findings of misconduct. He claims that his Withdrawal of Motion for Resignation was filed within the time permitted by section 10.02 of the Texas Rules of Disciplinary Procedure, as enlarged by Rule 21a(c) of the Texas

Rules of Civil Procedure. In his Supplemental Response, Mr. O’Laughlin acknowledges that his “Motion to Withdraw has been removed from the record” of the proceedings before the Texas Supreme Court.

Finally, Mr. O’Laughlin complains in his Supplemental Response that the attorney for the State Bar of Texas had obtained his Motion for Acceptance of Resignation by “fraud”. He also alleges that there was “fraud by Texas,” and he complains that “Texas has not taken any action concerning Respondent’s [his] Motion [i.e., Withdrawal of Motion for Resignation] or objections.” He says, “It appears that Respondent [Mr. O’Laughlin] must sue the State of Texas.” The conclusion to Mr. O’Laughlin’s Supplemental Response, consists of his prayer that this Court stay the disciplinary proceedings in his case “until a final resolution of the matter of the State Bar of Texas vs. Frederick J. O’Laughlin.”

BACKGROUND

As mentioned above, Mr. O’Laughlin obtained, from the Clerk of the Supreme Court of Texas, the nine documents that compose the record of his disciplinary case before the Supreme Court in Misc. Docket No. 15-9066. The first of those nine documents is a letter from an Assistant Disciplinary Counsel of the Office of the Chief Disciplinary Counsel dated April 21, 2015, transmitting the following documents to the Supreme Court of Texas: (1) Mr. O’Laughlin’s

Motion for Acceptance of Resignation, dated March 23, 2015; (2) the Response to Motion for Acceptance of Resignation filed by the Chief Disciplinary Counsel, dated March 31, 2015; (3) a “copy of a proposed Order for review and entry by the [Supreme] Court [of Texas] accepting the resignation of Frederick J. O’Laughlin;” and (4) an affidavit stating that Mr. O’Laughlin is unable to locate his Texas law license and permanent state bar card. The letter shows that a copy of the letter, “with all enclosures,” was sent to Mr. O’Laughlin on April 21, 2015, by certified mail, return receipt requested, and by email. The letter bears the stamp of the Supreme Court of Texas, showing that it was filed in that court on the following day, April 22, 2015.

Part II of the Response to Motion for Acceptance of Resignation filed by the Chief Disciplinary Counsel, the second item transmitted to the Supreme Court of Texas, sets out the following allegations of professional misconduct that were pending against Mr. O’Laughlin before his resignation:

1. Case Number: 201307058

Allegations: In January 2013, Complainant James M. Levine (Levine) retained O’Laughlin to prepare his 2012 personal and corporate tax returns and address the late filing of his 2011 corporate tax return and other tax arrearages. Thereafter, O’Laughlin failed to respond to Levine’s requests for information regarding the tax matters. O’Laughlin admitted he failed to timely file Levine’s 2012 personal tax return.

Alleged Rules Violated: 1.01(b)(1) [Competent and Diligent Representation] and 1.03(a) [Communication].

2. Case Number: 201403628

Allegations: In 2008, Complainant Kendall R. Bennett (Bennett) hired O'Laughlin to prepare his personal and business tax returns. Bennett has been contacted by the Internal Revenue Service and informed no tax returns were filed for 2009 through 2013. O'Laughlin failed to respond to Bennett's requests for copies of his tax returns and the return of his tax documents for 2009 through 2013.

On June 30, 2014, notice and a copy of the complaint were delivered to O'Laughlin via certified mail, return receipt requested. The notice directed O'Laughlin to file a written response to the complaint within thirty (30) days of receipt of the notice; however, O'Laughlin failed to timely furnish a response to the complaint or timely assert a privilege or other legal ground for his failure to do so.

Alleged Rules Violated: 1.01(b)(1) [Competent and Diligent Representation], 1.03(a) [Communication], 1.14(b) [Safekeeping of Property], 1.15(d) [Declining or Terminating Relationships] and 8.04(a)(8) [Barratry].

3. Case Number: 201500328

Allegations: Complainant Mark C. Dodson (Dodson) paid O'Laughlin \$2,400 to prepare personal and business income tax returns for 2010, 2011, and 2012. The tax returns were not filed. Dodson has been contacted by Internal Revenue Service regarding the unfiled tax returns. O'Laughlin failed to respond to Dodson's multiple requests for information regarding his tax returns.

On January 20, 2015, notice and a copy of the complaint were delivered to O'Laughlin via certified mail, return receipt requested. The notice directed O'Laughlin to file a written response to the complaint within

thirty (30) days of receipt of the notice; however, O’Laughlin failed to timely furnish a response to the complaint or timely assert a privilege or other legal ground for his failure to do so.

Alleged Rules Violated: 1.01(b)(1) [Competent and Diligent Representation], 1.03(a) [Communication], 1.15(d) [Declining and Terminating Relationships] and 8.04(a)(8) [Barratry].

The Response to Motion for Acceptance of Resignation, as obtained from the Clerk of the Supreme Court of Texas, shows that it was served upon Mr. O’Laughlin on March 31, 2015, by certified mail, return receipt requested.

The Order of the Supreme Court of Texas that was issued on April 28, 2015, makes the finding that Mr. O’Laughlin “has waived his right to withdraw the Motion [for Acceptance of Resignation]” and the Court, therefore, “deemed the professional misconduct detailed in the Response [to Motion for Acceptance of Resignation] conclusively established for all purposes.” See section 10.02 of the Texas Rules of Disciplinary Procedure which gives an attorney who files a motion for resignation in lieu of discipline 10 days after service of the response of the Chief Disciplinary Counsel to withdraw the motion. As noted above, the Chief Disciplinary Counsel served his Response to Motion for Acceptance of Resignation on Mr. O’Laughlin on March 31, 2015. That is 53 days before May 23, 2015, when Mr. O’Laughlin claims to have filed his Withdrawal of Motion for Resignation and objections.

There are two developments involving reciprocal discipline proceedings in other courts that should be noted. First, by order on May 3, 2016, the United States Court of Appeals for the Fifth Circuit (hereinafter the Court of Appeals) reactivated its reciprocal disciplinary proceeding involving Mr. O’Laughlin. See letter dated May 10, 2016, by Shelly E. Saltzman, Deputy Clerk. In his Response, Mr. O’Laughlin had highlighted the action of the Court of Appeals agreeing to hold that court’s reciprocal disciplinary proceeding in abeyance. However, Mr. O’Laughlin has not notified this Court about the recent action of the Court of Appeals reactivating its reciprocal discipline proceeding. Similarly, Mr. O’Laughlin has failed to notify this Court of the order of the Missouri Supreme Court dated March 9, 2016, suspending him for a period of two years as reciprocal discipline based upon the Texas Order. See In re O’Laughlin, No. SC95460 (March 9, 2016, Mo.).

DISCUSSION

There are two issues for decision. The first is whether we should grant Mr. O’Laughlin’s request for a stay of these proceedings “until a final resolution of the matter of the State Bar of Texas vs. Frederick J. O’Laughlin.” The second is whether this Court should impose reciprocal discipline on Mr. O’Laughlin

based upon the order of the Supreme Court of Texas accepting Mr. O'Laughlin's resignation in lieu of discipline.

Whether to grant Mr. O'Laughlin's request to stay these proceedings:

This question goes to the inherent power of this court to control the disposition of cases on its docket with economy of time and effort for itself, for counsel, and for litigants. E.g., Landis, et al. v. North American Co., 299 U.S. 248, 254-55 (1936). The party asking for a stay must make out a clear case of hardship or inequity in being required to go forward. Id.

In his Response, Mr. O'Laughlin asked the Court to stay these proceedings in order to give the Texas Supreme Court time to consider his Withdrawal of Motion for Resignation. We denied that request for a stay because we were unable to verify that a Withdrawal of Motion for Resignation was pending before the Texas court.

Mr. O'Laughlin renews his request for a stay in his Supplemental Response. He now acknowledges that his Withdrawal of Motion for Resignation is not pending before the Supreme Court of Texas. He asserts that this is due to "fraud by Texas" and he suggests that he "must sue the State of Texas." Whether or not Mr. O'Laughlin pursues such action, it is clear that the proceedings before the Supreme Court of Texas involving his Motion for

Acceptance of Resignation are concluded and that there is no reason to stay these reciprocal proceedings. Accordingly, Mr. O'Laughlin's request for a stay will be denied.

Whether to impose reciprocal discipline on Mr. O'Laughlin based upon the order of the Supreme Court of Texas: The order of the Texas Supreme Court, accepting Mr. O'Laughlin's resignation pursuant to Part X of the Texas Rules of Disciplinary Procedure, raises a serious question about Mr. O'Laughlin's character and fitness to practice law in this Court. Mr. O'Laughlin's resignation is treated as a disbarment for all purposes. See section 10.05, Texas Rules of Disciplinary Procedure. The landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that we recognize the absence of "fair private and professional character" inherently arising as the result of the action of the Texas Supreme Court, and that we follow the decision of that court unless we determine, from an intrinsic consideration of the record of the Texas proceeding that one or more of the following factors should appear: (1) that Mr. O'Laughlin was denied due process in the form of notice and an opportunity to be heard with respect to the Texas proceeding; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction

that we cannot accept the conclusions of the Texas Supreme Court; or (3) that some other grave reason exists which convinces us that we should not follow the disbarment imposed by the Texas Supreme Court. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. O’Laughlin bears the burden of showing why, notwithstanding his disbarment by the Texas Supreme Court, this Court should impose no reciprocal discipline, or should impose a lesser or different discipline. See, e.g., In re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3d Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

We have given Mr. O’Laughlin two opportunities to present, for our review, the record of the Texas proceedings, and to point out any grounds to conclude that we should not give effect to the action of the Texas Supreme Court. See Selling v. Radford, 243 U.S. at 51-52 (“an opportunity should be afforded the respondent

* * * to file the record or records of the state court * * * [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan

which is now before us * * *”). As discussed above, Mr. O’Laughlin submitted a timely Response to the Order to Show Cause, but he submitted an untimely Supplemental Response to the Order of February 3, 2016. We will accept his Supplemental Response into the record of these proceedings.

It appears from Mr. O’Laughlin’s submissions that he met with representatives of the Office of the Chief Disciplinary Counsel of the State Bar of Texas to discuss three complaints of professional conduct that had been lodged against him. During those discussions, he undertook to resign his Texas Bar membership in lieu of discipline by following the procedures set out in Part X of the Texas Rules of Disciplinary Procedure. Accordingly, he filed his Motion for Acceptance of Resignation in lieu of discipline dated March 23, 2015, in the Texas Supreme Court, pursuant to section 10.01 of the Texas Rules of Disciplinary Procedure. The Chief Disciplinary Counsel then filed the response of the Texas State Bar on March 31, 2015, “setting forth a detailed statement of the Professional Misconduct with which the movant is charged,” pursuant to section 10.02 of the Texas Rules of Disciplinary Procedure. Mr. O’Laughlin did not seek to withdraw his request to resign within 10 days of the response of the Chief Disciplinary Counsel as permitted by section 10.02 of the Texas Rules of Disciplinary Procedure. Accordingly, the detailed statement of

professional misconduct submitted by the Chief Disciplinary Counsel was “deemed to have been conclusively established for all purposes.” See section 10.02 of the Texas Rules of Disciplinary Procedure.

Mr. O’Laughlin has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. First, he has neither alleged nor shown a “want of notice or opportunity to be heard” with respect to the Texas proceeding. To the contrary, it appears that Mr. O’Laughlin fully participated in the Texas proceeding. Second, Mr. O’Laughlin has neither alleged nor shown any infirmity of proof as to the facts in his Texas proceeding. Indeed, by failing to withdraw his Motion for Acceptance of Resignation within 10 days, as provided by section 10.02 of the Texas Rules of Disciplinary Procedure, the allegations of professional misconduct set forth in the State Bar’s response were deemed to have been conclusively established for all purposes. Thus, in effect, Mr. O’Laughlin constructively agreed to the facts establishing his professional misconduct. Finally, Mr. O’Laughlin has neither alleged nor shown any “other grave reason” not to give effect to the action of the Texas Supreme Court. See Selling v. Radford, 243 U.S. at 51.

Considering the entire record in this matter, including Mr. O’Laughlin’s Response and Supplemental Response, we conclude that Mr. O’Laughlin has not shown good cause why he should not be suspended, disbarred or otherwise

disciplined. We also conclude that we should give full effect to the disbarment imposed by the Supreme Court of Texas, supra. We further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is Disbarment.

The Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
May 31, 2016

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: James O. Roberson, Jr.

ORDER OF REINSTATEMENT

On October 22, 2002, this Court issued an Order to Show Cause to Mr. Roberson based upon the order of the Supreme Court of New Jersey, filed April 26, 2002, temporarily suspending him from the practice of law in the State of New Jersey, until further order of that court. See In the Matter of Roberson, 796 A.2d 220 (N.J. 2002). Mr. Roberson did not submit a response to the Court's Order to Show Cause, nor did he request a hearing before the Court. Accordingly, by Order of Suspension dated January 31, 2003, the Court made the Order to Show Cause absolute in that, under the provisions of Rule 202 of the Tax Court Rules of Practice and Procedure, Mr. Roberson was suspended from practice before this Court until further order of the Court.

By Order of the Supreme Court of New Jersey, Mr. Roberson was subsequently suspended from the practice of law in New Jersey for three years effective November 25, 2006. See In the Matter of Roberson, 947 A.2d 623 (N.J. 2008). By Order of the New York Supreme Court, Appellate Division, First Department, Mr. Roberson was suspended from the practice of law in New York for six months based upon the discipline imposed by the Supreme Court of New Jersey. See In the Matter of Roberson, 40 A.D.3d 69 (N.Y.S. 2007). By decision dated October 22, 2008, pursuant to 31 C.F.R. sec. 10.82(b)(1), Mr. Roberson was suspended from practice before the Internal Revenue Service effective May 13, 2008. See Ann. 2008-118, 2008-49 I.R.B. 1258.

On March 24, 2016, the Court received Mr. Roberson's petition for reinstatement to practice before the Court. Mr. Roberson attached to his petition an Order of the Supreme Court of New Jersey dated September 30, 2013, reinstating him to the practice of law in the State of New Jersey effective immediately. See In the Matter of Roberson, 73 A.3d 1259 (N.J. 2013). Mr. Roberson also attached an Order of the New York Supreme Court, Appellate Division, First Department, entered December 31, 2013, reinstating him to the practice of law in the State of New York. Mr. Roberson included with his petition a letter dated April 23, 2014, from the Department of Treasury Office of Professional Responsibility, reinstating him to practice before the Internal

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Revenue Service. In addition, Mr. Roberson attached a Certificate of Good Standing issued by the Court of Appeals of Maryland stating that he was admitted to the practice of law in the State of Maryland on January 7, 2016. We find that Mr. Roberson is eligible for reinstatement before this Court under Rule 202(f)(2)(B) of the Tax Court Rules of Practice and Procedure.

Upon due consideration, it is hereby

ORDERED that Mr. Roberson's petition for reinstatement is granted and James O. Roberson, Jr., 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.
May 31, 2016

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Lawrence P. Siegel

ORDER OF DISBARMENT

The Court issued an Order to Show Cause on February 3, 2016, affording Mr. Siegel 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 suspension from the practice of law in the State of California for a period of two years, with the execution of that suspension stayed, and probation for a period of two years subject to conditions, by Order of the Supreme Court of California, In Bank, filed on February 10, 1993, (2) his voluntary resignation from the practice of law in the State of California, which was dated April 18, 1994, and accepted by Order of the Supreme Court of California, In Bank, filed on May 24, 1994, and (3) his enjoinder from, among other conduct, participating in specified business services, tax planning services, tax return preparation services, and other professional activities, by Order and Judgment of Permanent Injunction filed on November 9, 2015, by the United States District Court for the Southern District of California. United States v. Lawrence Preston Siegel (a/k/a Larry Lave, Yehuda Lave, and Larry Easy), No. 3:15-CV-00643-GPC-WVG (S.D. Cal.).

The Order to Show Cause instructed Mr. Siegel to (1) submit a written response to the order on or before March 2, 2016, and (2) notify the Court in writing on or before March 2, 2016, 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 March 22, 2016.

The Order to Show Cause was mailed by both certified and regular mail, to Mr. Siegel's address of record. Both copies of the Order to Show Cause were returned to the Court by the United States Postal Service, each envelope marked "Return to Sender - No Such Number - Unable to Forward." The Court has received no response from Mr. Siegel to the Order to Show Cause, nor did the Court receive by March 2, 2016, notice of Mr. Siegel's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

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ORDERED that the Court's Order to Show Cause, issued February 3, 2016, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Siegel is forthwith disbarred from further practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Siegel 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) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
May 31, 2016