



United States Tax Court

Washington, DC 20217

August 4, 2025

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or reprimanded for reasons explained in the attached orders.

1. Curtis W. Cannon
2. Mitchell D. Smith
3. Rory L. Whipple



United States Tax Court

Washington, DC 20217

In the Matter of
Curtis W. Cannon
Tax Court Bar No. CC0446

ORDER OF SUSPENSION

Mr. Cannon was admitted to practice before the Court on May 29, 1985, based on a certificate of good standing from the Supreme Court of Texas.

By Order Imposing Temporary Suspension Under SCR 111 filed September 19, 2017, the Supreme Court of Nevada temporarily suspended Mr. Cannon from the practice of law in the state of Nevada. See *In the Matter of Discipline of Curtis W. Cannon*, 2017 Nev. Unpub. LEXIS 810, No. 73723 (Sept. 19, 2017). That temporary suspension remains in effect.

1. Order to Show Cause

On March 19, 2025, the Court issued an Order to Show Cause to Mr. Cannon directing him to show cause, if any, why he should not be disciplined by this Court and affording him the opportunity to appear at a hearing concerning proposed discipline. See Rule 202(c), Tax Court Rules of Practice and Procedure. By Order issued April 17, 2025, the Court extended the time within which Mr. Cannon could file his written response by 30 days.

On May 17, 2025, Mr. Cannon filed his response to the Order to Show Cause, in which he disclosed that he had recently been removed from disability inactive status following his filing of a petition for reinstatement to the Nevada bar and that his temporary suspension had yet to be resolved as part of the ongoing reinstatement proceeding.¹ Mr. Cannon requested that the Court either reserve its decision in the instant disciplinary proceeding until after a final decision in the Nevada reinstatement proceeding or temporarily suspend him from practice before this Court until that matter is resolved. Mr. Cannon stated he did not remember being notified of the temporary suspension in 2017, but did not allege any lack of due process before Nevada. See *Selling v. Radford*, 243 U.S. 46 (1916). Mr. Cannon did not advise the Court of his intention to appear at a hearing and thereby waived his right

¹ In 2014, the Supreme Court of Nevada transferred Mr. Cannon to disability inactive status and ordered that any pending disciplinary proceedings against him be suspended. Following his filing of a petition for reinstatement, the Supreme Court of Nevada granted the petition as to Mr. Cannon's request to be removed from disability inactive status but denied his request to be reinstated to the active practice of law. See *Order Removing Attorney From Disability Inactive Status*, 2024 Nev. Unpub. LEXIS 345, *2, No. 87767 (Apr. 26, 2024). The court further directed the State Bar of Nevada to resume disciplinary proceedings. *Id.*

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to a hearing.

2. Relevant Rules & Standards of Conduct

a. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Cannon failed to report to the Court in writing within 30 days of his suspension by the Supreme Court of Nevada.

b. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose Bar an attorney is a member. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Cannon was temporarily suspended from the practice of law in the state of Nevada by the Supreme Court of Nevada.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued March 19, 2025, as amended by the Court's Order issued April 17, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Cannon is suspended from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Mr. Cannon may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Cannon shall, within 30 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) Patrick J. Urda
Chief Judge



United States Tax Court

Washington, DC 20217

In the Matter of
Mitchell D. Smith
Tax Bar No. SM1240

ORDER OF REPRIMAND

On June 28, 2023, the Court issued an Order to Show Cause to Mr. Smith affording him the opportunity to show cause, if any, why he should not be disciplined and to appear at a hearing concerning his proposed discipline if he provided written notice of his intention to appear. The order was served via the contact information Mr. Smith provided in his DAWSON account. The Court received no response.

The Court's order was based upon the following information: Mr. Smith represented the petitioner in *Dwayne Willis, Deceased*, Docket No. 6305-21L, who died following the filing of the petition disputing a Notice of Determination Concerning Collection Action. On March 10, 2023, the Internal Revenue Service filed a Motion to Dismiss for Lack of Prosecution. The Court then ordered counsel for petitioner and any heirs-at-law of petitioner, or any person duly appointed to represent petitioner's estate, to file a response to the motion. No response was filed, and when the case was called from the calendar on May 15, 2023, Mr. Smith failed to appear. The Motion to Dismiss was subsequently granted.

Following the issuance of the order, on September 8, 2023, a Notice of Change of Address and Telephone Number was issued in each of Mr. Smith's then-open cases.

In 2024, Mr. Smith was administratively suspended before the State Bar of California. Mr. Smith failed to report his suspension to this Court as required by Rule 202(b), U.S. Tax Court Rules of Practice and Procedure.

On March 19, 2025, the Court issued a Supplemental Order to Show Cause directing Mr. Smith once again to show cause, if any, why he should not be disciplined by this Court for his conduct in *Dwayne Willis*, as well as his subsequent suspension by California and his failure to report the suspension as required by Rule 202(b). The Court also scheduled an in-person hearing concerning the proposed discipline before the Court on May 28, 2025, and directed Mr. Smith to submit notice in writing advising the Court of his intention to appear.

The Court received Mr. Smith's timely response on April 18, 2025. His response did not advise the Court of an intention to appear at the May 28, 2025, hearing, and so his right to a hearing is deemed waived.

In his response, Mr. Smith confirmed that he did not receive the 2023 Order to

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Show Cause because he had changed employers and no longer had access to the email address of record with the Court. He acknowledged that for this same reason he did not receive filings in the *Dwayne Willis* case. He gave no explanation for failing to withdraw from the case upon his departure from his former employer, or for failing to provide new contact information to the Court in a timely manner. Rule 200(e), U.S. Tax Court Rules of Practice and Procedure, requires each person admitted to practice before the Court to promptly notify the Admissions Clerk of any change in office address for mailing purposes. Mr. Smith also acknowledged that he was placed on inactive status by the State Bar of California on July 2, 2024. Without further explanation, he stated that the issues were resolved and that he was returned to active status on January 23, 2025.

Members of this Court's Bar are required to carry on their practice in accordance with the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association (MRPC). *See* Rule 201(a), Tax Court Rules of Practice and Procedure. We find that Mr. Smith's failure to participate in or withdraw from the *Dwayne Willis* case violated Rule 1.3: Diligence ("A lawyer shall act with reasonable diligence and promptness in representing a client") of the Model Rules of Professional Conduct of the American Bar Association and that his failure to notify the Court of his change in office address violated Rule 200(e) of the U.S. Tax Court Rules of Practice and Procedure.

In imposing a sanction after a finding of lawyer misconduct, a court should consider (a) the duty violated; (b) the lawyer's mental state; (c) the potential or actual injury caused by the lawyer's misconduct; and (d) the existence of aggravating or mitigating factors. *See* Rule 201(a), Tax Court Rules of Practice and Procedure; ABA Standards for Imposing Lawyer Sanctions (ABA Standards).

Under the facts of the *Dwayne Willis* case and the instant disciplinary action, the duty violated by Mr. Smith was his duty to his client and the legal system. Mr. Smith failed to appear at trial and to satisfy his responsibilities under orders of this Court. We do not have direct evidence of Mr. Smith's mental state, but the evidence before us does not support finding that he intentionally or knowingly failed to respond to the Court's orders in *Dwayne Willis*. Mr. Smith's former client's case was dismissed, causing potential injury to his former client's estate, which lost the right to challenge a lien or levy. Mr. Smith also caused injury to opposing counsel, who appeared for a trial that never occurred.

Mr. Smith furthermore caused injury to the Court by taking time and resources for orders which he failed to respond to, and a trial that he failed to attend. Much of this harm could have been avoided had Mr. Smith notified the Court of his change of address. We therefore find that a reprimand is appropriate because Mr. Smith negligently failed to comply with Rule 202(e) and the Court's orders in *Dwayne Willis* and caused injury to opposing counsel. *See* ABA Standards 6.23. Mr. Smith's response to the March 19, 2025, Supplemental Order to Show Cause provided no mitigating circumstance for failing to properly withdraw from representation or update his

address with the Court. Because he has since updated his information with this Court and his suspension before California was merely administrative, however, we do not find that his conduct merits increasing the sanction to a suspension at this time.

Mr. Smith is put on notice, however, that if the Court were to find in the future that his conduct violated one or more of the Model Rules of Professional Conduct of the American Bar Association, the Court's Rules of Practice and Procedure, or otherwise was unacceptable conduct, such conduct would result in a more serious sanction. Upon careful consideration of Mr. Smith's conduct and response, it is

ORDERED that the Court's Order to Show Cause issued June 28, 2023, as amended by the Court's Order issued March 19, 2025, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mitchell D. Smith, is hereby reprimanded for his above-described misconduct. This Order, a copy of which will be placed in Mr. Smith's file at the Court and will be available to the public, shall serve as that reprimand.

By the Court:

(Signed) Patrick J. Urda
Chief Judge



United States Tax Court

Washington, DC 20217

In the Matter of
Rory L. Whipple
Tax Court Bar No. WR0804

ORDER OF SUSPENSION

Mr. Whipple was admitted to practice before this Court on April 20, 1998, based on a certificate of good standing from the State Bar of Arizona. On July 10, 2024, nevertheless, he submitted an application for admission to practice before the Court to which he attached a four-page disciplinary history issued by the Disciplinary Clerk of the Supreme Court of Arizona, including informal reprimands, probation, restitutions, and suspensions from the practice of law in the state spanning several years. Mr. Whipple failed to timely disclose the discipline at the time it was imposed. Mr. Whipple has since been reinstated and is currently in good standing in Arizona.

1. Order to Show Cause

This Court issued an Order to Show Cause to Mr. Whipple on March 19, 2025, affording him the opportunity to show cause why he should not be disciplined by this Court, and to appear at a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure.

On April 25, 2025, the Court received Mr. Whipple's Response to Order to Show Cause, in which he requested that the Court impose no discipline or, in the alternative, an admonition. Mr. Whipple accepted responsibility for not reporting his previous discipline imposed by the Supreme Court of Arizona; explained that in early 2024 he could not verify his membership in this Court's Bar and believed a failure to pay fees had meant he was no longer a member; stated that he has made great efforts to address and correct the issues of the past; and contended that failure to comply with a disclosure rule of which he was unaware did not justify the imposition of a suspension or disbarment. Mr. Whipple did not provide notice of his intention to appear at the hearing scheduled for May 28, 2025.

2. Relevant Rules & Standards of Conduct

A member of the Bar of this Court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Whipple failed to report to the Court in writing within 30 days his public discipline by the Supreme Court of Arizona.

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose Bar an attorney is a member. Rule

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202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Whipple was disciplined by the Supreme Court of Arizona, including a short-term suspension entered on February 12, 2008; an administrative suspension entered on May 29, 2009; a long-term suspension entered on July 29, 2009; and a long-term suspension entered on July 24, 2009.

Although Mr. Whipple has since been reinstated by the state of Arizona, this Court finds it is appropriate to impose a reciprocal suspension reflecting the various and long-spanning impositions of discipline due to his misconduct. This court shall impose the identical discipline unless the practitioner demonstrates, or this court finds that it clearly appears upon the face of the record from which the discipline is predicated, that the state procedure lacked due process; there was an infirmity of proof giving rise to a clear conviction that the conclusion of the state court could not be accepted; or some other grave reason exists to refuse acceptance of the action taken by the state court. *Selling v. Radford*, 243 U.S. 46 (1916). Mr. Whipple has not alleged that any of the *Selling* factors apply in this case.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued March 19, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Whipple is suspended from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Mr. Whipple may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Whipple shall, within 30 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) Patrick J. Urda
Chief Judge