



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

December 20, 2013

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been 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. Timothy Clarence Bryson
2. Michael C. Hickey, Jr.
3. David Charles Jacquot
4. Marc Russell Levine
5. Michael Zachary Mandale
6. Raymond Carl Prospero
7. Luis E. Vasquez

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Timothy Clarence Bryson

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed April 10, 2013, Mr. Bryson was disbarred from the practice of law in the State of California. Additionally, Mr. Bryson failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the April 10, 2013, order of the Supreme Court of California, 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. Bryson 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 September 18, 2013, affording Mr. Bryson 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. Bryson to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

The Order to Show Cause, issued September 18, 2013, was mailed to Mr. Bryson 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 – Not Deliverable as Addressed – Unable to Forward". The copy of the Order to Show Cause mailed by regular mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The Court has received no written response from Mr. Bryson to the Order to Show Cause, issued September 18, 2013, nor has the Court received by October 16, 2013, notice of Mr. Bryson'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 September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Bryson is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Bryson 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. Bryson 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Michael C. Hickey, Jr.

ORDER OF SUSPENSION

By Order of the Court of Appeals of Maryland, filed August 14, 2013, Mr. Hickey was indefinitely suspended by consent from the practice of law in the State of Maryland. Mr. Hickey notified the Court of such discipline as required by Rule 202(b), Tax Court Rules of Practice and Procedure, by letter dated August 19, 2013.

The Court issued an Order to Show Cause on September 18, 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 October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

The Court received from Mr. Hickey a response to the Order to Show Cause, including attached copies of a Joint Petition for Indefinite Suspension By Consent and a Memorandum in Support of Joint Petition for Indefinite Suspension By Consent, filed in Attorney Grievance Commission of Maryland v. Michael Clifford Hickey, Jr., Misc. Docket AG, No. 19, 72 A.3d 170 (Md. Aug. 14, 2013).

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hickey 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 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David Charles Jacquot

ORDER OF DISBARMENT

On or about June 21, 2012, Mr. Jacquot pled guilty before the United States District Court, Southern District of California, to one count of filing a false tax return, in violation of Internal Revenue Code section 7206(1) and to one count of Travel with Intent to Engage in Illicit Sexual Activity, in violation of 18 U.S.C. sections 2423(b) and 2423(f). Judgment was imposed in those matters on or about June 22, 2012. By Order of the Supreme Court of California, En Banc, filed May 8, 2013, Mr. Jacquot was disbarred from the practice of law in the State of California. Also, by Order of the Supreme Court of the State of Idaho, filed September 27, 2012, that court accepted Mr. Jacquot's stipulation to resign in lieu of disciplinary proceedings, with conditions. Finally, by Order filed August 26, 2013, Mr. Jacquot was disbarred from practice before the United States District Court for the Southern District of California.

Additionally, Mr. Jacquot failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline within 30 days of (1) his convictions on the charges of filing a false tax return and travel with intent to engage in illicit sexual activity; (2) his disbarment by the Supreme Court of California; and (3) his resignation from the practice of law in Idaho in lieu of disciplinary proceedings, 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 conviction, disbarments, Mr. Jacquot violated Rule 3.4(c) of the 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 of Interim Suspension and Order to Show Cause on September 20, 2013, affording Mr. Jacquot 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. Jacquot to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

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The Order of Interim Suspension and Order to Show Cause, issued September 20, 2013, was mailed to Mr. Jacquot by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on September 23, 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. Jacquot to the Order of Interim Suspension and Order to Show Cause, issued September 20, 2013, nor has the Court received by October 16, 2013, notice of Mr. Jacquot's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued September 20, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jacquot is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Jacquot 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. Jacquot 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Marc Russell Levine

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed May 31, 2013, Mr. Levine was disbarred from the practice of law in the State of California. Additionally, Mr. Levine failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the May 31, 2013, order of the Supreme Court of California, 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. Levine 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 September 18, 2013, affording Mr. Levine 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. Levine to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

The Order to Show Cause, issued September 18, 2013, was mailed to Mr. Levine by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on September 23, 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. Levine to the Order to Show Cause, issued September 18, 2013, nor has the Court received by October 16, 2013, notice of Mr. Levine'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 September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Levine is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Levine 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. Levine 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Michael Zachary Mandale

ORDER OF DISBARMENT

By Order of the Supreme Court of Pennsylvania, filed June 19, 2013, Mr. Mandale was disbarred from the practice of law in the State of Pennsylvania. Additionally, Mr. Mandale failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the June 19, 2013, order of the Supreme Court of Pennsylvania, 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. Mandale 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 September 18, 2013, affording Mr. Mandale 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. Mandale to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

The Order to Show Cause, issued September 18, 2013, was mailed to Mr. Mandale by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on October 1, 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. Mandale to the Order to Show Cause, issued September 18, 2013, nor has the Court received by October 16, 2013, notice of Mr. Mandale'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 September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Mandale is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Mandale 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. Mandale 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Raymond Carl Prospero

ORDER OF SUSPENSION

By Order of the Supreme Court of California, En Banc, filed April 12, 2013, Mr. Prospero was suspended from the practice of law in the State of California. Additionally, Mr. Prospero failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the April 12, 2013, order of the Supreme Court of California, 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. Prospero 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 September 18, 2013, affording Mr. Prospero 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. Prospero to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

The Order to Show Cause, issued September 18, 2013, was mailed to Mr. Prospero by both certified and regular mail. Both copies were returned to the Court by the United States Postal Service, in envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The Court has received no written response from Mr. Prospero to the Order to Show Cause, issued September 18, 2013, nor has the Court received by October 16, 2013, notice of Mr. Prospero'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 September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Prospero 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. Prospero 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.
December 20, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Luis Esteban Vasquez

ORDER OF SUSPENSION

By Order of the Supreme Court of California, En Banc, filed April 22, 2013, Mr. Vasquez was suspended from the practice of law in the State of California. Additionally, Mr. Vasquez failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the April 22, 2013, order of the Supreme Court of California, 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. Vasquez 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 September 18, 2013, affording Mr. Vasquez 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. Vasquez to (1) submit a written response to the order on or before October 16, 2013, and (2) notify the Court in writing on or before October 16, 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 October 29, 2013.

On October 17, 2013, the Court received from Mr. Vasquez a response to the Order to Show Cause stating that documents from his California disciplinary proceeding were attached when, in fact, the only document attached to the response was a copy of the Order of the Supreme Court of California, En Banc, filed April 22, 2013, suspending Mr. Vasquez from the practice of law in the State of California. In his response, Mr. Vasquez requests that this Court take appropriate action based on his suspension from the practice of law in the State of California.

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After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued September 18, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Vasquez 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. Vasquez 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.
December 20, 2013