



United States Tax Court

Washington, DC 20217

January 26, 2026

ANNOUNCEMENT

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

1. Robin N. Forsythe
2. James E. Halstead, III
3. Terri A. Merriam



United States Tax Court

Washington, DC 20217

In the Matter of
Robin N. Forsythe
Tax Court Bar No. FR0643

ORDER OF DISBARMENT

On September 25, 2025, the Court issued an Order to Show Cause to Ms. Forsythe affording her the opportunity to show cause, if any, why she should not be disciplined and to appear at a hearing concerning her proposed discipline. The Court received no response. The Court's order was based on Ms. Forsythe's conduct in three cases, as described below.

1. Background

a. Antonio Torres and Alejandrina W. Torres v. Commissioner, Docket No. 14930-22

On July 5, 2022, Ms. Forsythe filed a petition on behalf of the petitioners in the matter of *Antonio Torres and Alejandrina W. Torres v. Commissioner*, Docket No. 14930-22. On August 8, 2024, the case was set for trial at the trial session beginning on Monday, January 6, 2025, in Dallas, Texas. On December 12, 2024, respondent's counsel filed a Motion to Dismiss for Lack of Prosecution, informing the Court of several unsuccessful attempts to reach you to discuss the status of the case. On January 6, 2025, a hearing was held on respondent's motion. After Ms. Forsythe failed to appear at the hearing, the Court issued an Order to Show Cause on January 7, 2025, taking the motion to dismiss under advisement and ordering petitioners on or before January 28, 2025, to show cause in writing why the motion should not be granted and a decision entered in the case. When Ms. Forsythe failed to respond to the Order to Show Cause, the Court issued an Order of Dismissal and Decision on January 29, 2025.

On February 28, 2025, petitioners, through new counsel, filed an Unopposed Motion to Vacate Order of Dismissal and Decision, in which they contended that they had been unaware of any deadlines or of the trial date and that their attempts to reach Ms. Forsythe had been unsuccessful. On March 4, 2025, the Court issued an Order granting petitioners' motion. On March 7, 2025, petitioner filed a motion to withdraw Ms. Forsythe as counsel, which the Court granted that same day.

b. Chess Group, LLC v. Commissioner, Docket No. 26504-22L (Closed)

On December 23, 2022, Ms. Forsythe filed a petition on behalf of the petitioners in the matter of *Chess Group, LLC v. Commissioner*, Docket No. 26504-22L (Closed). On

August 8, 2024, the case was set for trial at the trial session beginning on Monday, January 6, 2025, in Dallas, Texas. On December 12, 2024, respondent's counsel filed a Motion to Dismiss for Lack of Prosecution, informing the Court of several unsuccessful attempts to reach Ms. Forsythe to discuss the status of the case. In response, on December 18, 2024, the Court issued an Order setting respondent's motion to dismiss for hearing at the calendar call of the January 6, 2025, trial session. After Ms. Forsythe failed to appear at the hearing, the Court issued an Order to Show Cause on January 7, 2025, taking the Motion to Dismiss for Lack of Prosecution under advisement and ordering petitioners on or before January 28, 2025, to show cause in writing why the motion should not be granted and a decision entered in the case. When Ms. Forsythe failed to respond to the Order to Show Cause, the Court issued an Order of Dismissal and Decision on January 29, 2025.

c. Dwayne Haselip and Amber Haselip, Docket No. 16936-22

On September 7, 2023, Ms. Forsythe entered an appearance as petitioner's counsel in the matter of *Dwayne Haselip and Amber Haselip*, Docket No. 16936-22. On August 8, 2024, the case was set for trial at the Trial Session beginning on Monday, January 6, 2025, in Dallas, Texas. On December 16, 2024, respondent's counsel filed a Motion to Dismiss for Lack of Prosecution, informing the Court of several unsuccessful attempts to reach Ms. Forsythe to discuss the status of the case. In response, on December 19, 2024, the Court issued an Order setting respondent's motion to dismiss for hearing at the calendar call of the January 6, 2025, trial session. After Ms. Forsythe failed to appear at the hearing, the Court issued an Order to Show Cause on January 7, 2025, taking the Motion to Dismiss for Lack of Prosecution under advisement and ordering petitioners on or before January 28, 2025, to show cause in writing why the motion should not be granted and a decision entered in the case. When Ms. Forsythe failed to respond to the Order to Show Cause, the Court issued an Order of Dismissal and Decision on January 30, 2025.

On May 19, 2025, petitioners filed a Notice of Appeal of the Court's Order of Dismissal and Decision to the U.S. Court of Appeals for the Fifth Circuit. In the notice, they contended that they had been unaware of the trial date and that, after unsuccessfully attempting to contact Ms. Forsythe by telephone and email, they had driven to the location of her law firm, where they discovered that the firm was no longer in operation.

2. Analysis

A member of the Bar of this Court may be disciplined by the Court as a result of conduct with respect to the Court which violates the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association, the Rules of the Court, or orders or other instructions of the Court. Rule 202(a)(3), U.S. Tax Court Rules of Practice and Procedure.

Ms. Forsythe violated numerous orders of the Court when she failed to appear at the hearings scheduled for the January 6, 2025, trial session in Dallas, Texas, and failed to respond to the orders to show cause issued on January 7, 2025, in the *Torres, Chess Group*,

LLC, and *Haselip* cases. She also failed to respond to the order to show cause issued by this court on September 25, 2025.

Ms. Forsythe's conduct also violated Rule 1.16 (declining or terminating representation) of the Model Rules of Professional Conduct of the American Bar Association. Rule 1.16 provides that a lawyer shall withdraw from the representation of a client if, among other things, the lawyer's physical or mental condition materially impairs the lawyer's ability to represent the client. *Id.*

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).

Ms. Forsythe first and foremost violated her duty to her clients. Because of her failure to respond, all three of the aforementioned cases were dismissed on January 29, 2025. The petitioners suffered considerable actual injury, either by losing their day in court or incurring additional fees to appeal the dismissal or file motions to vacate. Ms. Forsythe effectively abandoned her practice and caused serious or potentially serious injury to her clients. She engaged in a pattern of neglect across three cases which caused serious or potentially serious injury to her clients. We have no evidence of her mental state because she once again failed to respond to the order to show cause of this Court issued in September 2025. Finally, we consider the multiple offenses and her continued pattern of unresponsiveness to be aggravating factors.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on September 25, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Forsythe is disbarred 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, Ms. Forsythe may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Ms. Forsythe's practitioner access to case files maintained by the Court in electronic form, if any access was given to her, is revoked. It is further

ORDERED that the Court will file orders to withdraw Ms. Forsythe as counsel in any

pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Forsythe shall, within 30 days of service of this Order upon her, surrender to this Court her 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
James E. Halstead, III
Tax Court Bar No. HJ1677

ORDER OF SUSPENSION

Mr. Halstead was admitted to practice before the Tax Court on January 28, 2019, based on a certificate of good standing from the Supreme Court of North Carolina.

On February 7, 2025, and by Consent Order of Preliminary Injunction, the Wake County Superior Court enjoined Mr. Halstead from the practice of law in North Carolina until authorized by order of the court, and imposed conditions requiring his participation in substance abuse and mental health assessment and treatment.

On April 28, 2025, following his entry of an Alford plea, Mr. Halstead was convicted in the Catawba County Superior Court in *State v. Halstead*, File No. 24CRS336205, of one felony count of possession of a stolen motor vehicle, in violation of N.C. Gen. Stat. § 14-71.2. Mr. Halstead was issued a suspended sentence of four to 14 months of imprisonment and placed on unsupervised probation for 12 months. In that same matter, he was granted a conditional discharge under N.C. Gen. Stat. § 90-96 for felony drug possession, with review scheduled in October 2025.

By letter dated May 20, 2025, and received June 5, 2025, Mr. Halstead notified the Court of his conviction and the injunction.

1. Order of Interim Suspension and to Show Cause

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Halstead on September 25, 2025, affording him the opportunity to show cause why he should not be suspended from practice before this Court or otherwise disciplined and to appear at a hearing concerning the proposed discipline. *See Rule 202(c), Tax Court Rules of Practice and Procedure.* Mr. Halstead failed to respond to the Order of Interim Suspension and to Show Cause and thereby waived his right to a hearing.

2. Relevant Rules & Standards of Conduct

A member of the Bar of this Court may be disciplined by this Court as a result of conviction in any State court of a felony. *See Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure.* Mr. Halstead was convicted in the Catawba County Superior Court of a felony. Suspension is generally appropriate when a lawyer knowingly engages in certain criminal conduct and that seriously adversely reflects on the lawyer's fitness to practice.

Mr. Halstead is currently enjoined from the practice of law and has agreed to fully cooperate and address the requirements detailed in the Consent Order. We therefore find that there are no aggravating factors, but neither do the mitigating factors justify deviating from the generally appropriate sanction.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued September 25, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Halstead 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. Halstead may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Mr. Halstead'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. Halstead is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Halstead 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
Terri A. Merriam
Tax Court Bar No. MT0431

ORDER OF SUSPENSION

Ms. Merriam was admitted to practice before the Tax Court on November 23, 1987, based on a certificate of good standing from the Supreme Court of Washington.

1. *Impositions of Discipline*

By Suspension Order filed May 6, 2025, the Washington State Supreme Court administratively suspended Ms. Merriam from the practice of law in the state of Washington for failure to comply with the 2025 licensing requirements. *See In the Matter of the Administrative Suspension of Attorneys for Failure to Comply with 2025 Licensing Requirements*, Washington State Supreme Court No. 202256-1, Case: 2:25-rd-00028-DGE, filed May 6, 2025.

On June 2, 2025, the United States District Court for the Western District of Washington at Seattle issued an Order to Show Cause, directing Ms. Merriam to show cause within 30 days why reciprocal discipline should not be imposed by the Court. *See In the Matter of Terri A. Merriam*, U.S. District Court for the Western District of Washington at Seattle, Case No. 2:25-rd-00228-DGE. By Order of Reciprocal Discipline filed July 8, 2025, in that same matter, the U.S. District Court for the Western District of Washington at Seattle suspended Ms. Merriam from practice before that Court.

2. *Actions Before the Court*

On April 1, 2024, Ms. Merriam filed a petition on behalf of the petitioners in the matter of *Derek P. Sitzmann & Lynn R. Sitzmann, Petitioners v. Commissioner of Internal Revenue, Respondent*, Docket No. 5166-24L. On October 23, 2024, the case was set for trial at the trial session beginning on Monday, March 17, 2025, in Seattle, Washington. When the case was called from the calendar on March 17, 2025, there was no appearance by or on behalf of the petitioners. Counsel for respondent appeared and was heard. Respondent made an oral Motion to Dismiss for Lack of Prosecution.

On April 2, 2025, respondent filed a Motion for Entry of Order that Undenied Allegations be Deemed Admitted Pursuant to Rule 37(c) of the Tax Court Rules of Practice and Procedure. On April 14, 2025, respondent filed a First Supplement to Motion to Dismiss for Lack of Prosecution (Supplement to Motion to Dismiss). In the Supplement to Motion to Dismiss, respondent's counsel indicates that he emailed Ms. Merriam four times, and that

she did not return any of respondent's calls. Ms. Merriam did not reply to respondent's invitation for a *Branerton* conference, and respondent's invitation was not returned undeliverable.

The Court issued an Order on April 25, 2025, directing the petitioners to file a response to respondent's Supplement to Motion to Dismiss. Ms. Merriam did not file a response.

In the Order and Decision that the Court entered in Docket No. 5166-24L on August 14, 2025, it concluded that because Ms. Merriam did not respond to the Court's Order, that the petitioners no longer intend to prosecute the case. In its Order and Decision, the Court granted Respondent's Motion for Entry of Order that Undenied Allegations Be Deemed Admitted Pursuant to Rule 37(c); granted Respondent's Motion to Dismiss for Lack of Prosecution, as amended; and sustained the notices of determination upon which the case was based.

3. *Order to Show Cause*

The Court issued an Order to Show Cause to Ms. Merriam on September 25, 2025, affording her the opportunity to show cause why she should not be disciplined and to appear at a hearing concerning the proposed discipline. *See Rule 202(c), Tax Court Rules of Practice and Procedure.* Ms. Merriam failed to respond to the Order to Show Cause and thereby waived her right to a hearing.

4. *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. Ms. Merriam failed to report to the Court in writing within 30 days her suspension by the Washington State Supreme Court and her reciprocal suspension by the United States Supreme Court for the Western District of Washington at Seattle, in violation of Rule 202(b).

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 the 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. Ms. Merriam was suspended by the Washington State Supreme Court and the United States District Court for the Western District of Washington at Seattle.

c. Rules 202(a)(3) and 202(a)(4), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined as a result of conduct with respect to the Court which violates the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association (Model Rules), the Rules of the Court, or orders or other instructions of the Court or any other conduct unbecoming a member of the Bar of the Court. Rules 202(a)(3), 202(a)(4), U.S. Tax Court Rules of Practice and Procedure.

Ms. Merriam's failure to participate in the *Sitzmann* case violated Rule 1.3, Diligence, of the Model Rules of Professional Conduct of the American Bar Association. Furthermore, her failure to respond to multiple orders of this Court, including in the instant disciplinary proceeding, constitutes a violation of the Rule 202(a)(3), U.S. Tax Court Rules of Practice and Procedure. Ms. Merriam has shown a pattern of neglect and caused injury to the petitioners in *Sitzmann*. It is, however, her first disciplinary offense before this Court.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued September 25, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Merriam 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, Ms. Merriam may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Ms. Merriam's practitioner access to case files maintained by the Court in electronic form, if any access was given to her, is revoked. It is further

ORDERED that the Court will file orders to withdraw Ms. Merriam as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Merriam shall, within 30 days of service of this Order upon her, surrender to this Court her certificate of admission to practice before this Court.

By the Court:

**(Signed) Patrick J. Urda
Chief Judge**