



United States Tax Court

Washington, DC 20217

April 17, 2026

ANNOUNCEMENT

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

1. Catherine E. Chollet
2. Michael E. Kohn
3. Matthew A. LeFande
4. Monica M. Moore
5. Dale J. Morgado
6. Edward J. Nowakoski



United States Tax Court

Washington, DC 20217

In the Matter of
Catherine E. Chollet
Tax Court Bar No. CC0669

ORDER OF SUSPENSION

Ms. Chollet was admitted to practice before the Tax Court on November 9, 2011, based on a certificate of good standing from the Supreme Court of Missouri.

On April 25, 2024, following a trial by jury in *United States v. Chollet*, No. 5:22-CR-00060-KDB, Ms. Chollet was convicted in the United States District Court for the Western District of North Carolina of one count of conspiracy to defraud the United States, in violation of 18 U.S.C. § 371, and 13 counts of aiding and assisting in the filing of false tax returns, in violation of 26 U.S.C. § 7206(2), based on her promotion and operation of a fraudulent tax shelter. On November 26, 2024, Ms. Chollet filed a notice of appeal to the Fourth Circuit in *United States v. Chollet*, No. 24-4634(L). The appeal remains pending.

On March 27, 2025, Ms. Chollet was indefinitely suspended from practice before the IRS by default decision in an expedited proceeding under 31 C.F.R. § 10.82(b). See IRB No. 2025-25 at 1607 (June 16, 2025).

By Order issued July 3, 2025, the Supreme Court of Missouri suspended Ms. Chollet on an interim basis from the practice of law based on her convictions, ordering her to “immediately advise [the Supreme Court of Missouri] and the Chief Disciplinary Counsel when disposition of appeals, if any, shall become final.” *In re Chollet*, No. SC101122.

1. Order of Interim Suspension and to Show Cause

The Court issued an Order of Interim Suspension and to Show Cause to Ms. Chollet on December 23, 2025, affording her the opportunity to show cause why she should not be suspended or disbarred from practice before this Court or otherwise disciplined and to appear at a hearing concerning proposed discipline. See Rule 202(c), Tax Court Rules of Practice and Procedure. On January 22, 2026, the Court received Ms. Chollet’s response to the Order of Interim Suspension and to Show Cause via e-mail.

2. Relevant Rules & Standards of Conduct

a. *Rule 202(a)(1), 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

Served 04/17/26

conviction of a felony in any court of the United States. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure. Ms. Chollet was convicted in the United States District Court for the Western District of North Carolina of felonies.

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. Chollet has been suspended from the practice of law in Missouri by the Supreme Court of Missouri.

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

A member of the Bar of this Court is required to report, in writing and no later than 30 days after, an entry of judgment of conviction of any felony or of any lesser crime described in Rule 202(a)(1); any order of discipline described in Rule 202(a)(2); or any disbarment or suspension from practice before an agency of the United States Government exercising professional disciplinary jurisdiction. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Ms. Chollet failed to report to the Court in writing within 30 days of her conviction in the United States District Court for the Western District of North Carolina or her suspension by the IRS or the Supreme Court of Missouri.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and to Show Cause, issued on December 23, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Chollet 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. Chollet may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Ms. Chollet'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. Chollet is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Ms. Chollet'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. Chollet as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Chollet 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
Michael E. Kohn
Tax Court Bar No. KM0335

ORDER OF DISBARMENT

Mr. Kohn was readmitted to the Tax Court pursuant to an Order of Reinstatement. He had previously been admitted to practice before the Tax Court on March 13, 1984, based on a certificate of good standing from the Supreme Court of Missouri. On April 23, 2003, the Tax Court accepted Mr. Kohn's resignation in lieu of discipline as provided for in an Order to Show Cause issued January 28, 2003. The Order was issued after Mr. Kohn pleaded guilty on July 17, 2002, of one count of corruptly endeavoring to obstruct and impede the due administration of the internal revenue laws, in violation of 26 U.S.C. § 7212. *United States v. Kohn*, No. 4:02-CR-00379-SNL.

On April 25, 2024, following a trial by jury in *United States v. Kohn*, No. 5:22-CR-00060-KDB-SCR-1, Mr. Kohn was convicted in the United States District Court for the Western District of North Carolina of one count of conspiracy to defraud the United States, in violation of 18 U.S.C. § 371, and 16 counts of aiding and assisting in the filing of false tax returns, in violation of 26 U.S.C. § 7206(2), based on his promotion and operation of a fraudulent tax shelter. On November 13, 2024, Mr. Kohn was sentenced to 60 months of imprisonment on the conspiracy count and 24 months of imprisonment on each of the other counts, to be served concurrently with each other and consecutively with the conspiracy count, for a total term of 84 months of imprisonment. He was also ordered to serve three years of supervised release on the conspiracy count and one year of supervised release on each of the other counts, all to be served concurrently, and to pay \$22,515,615 in restitution to the IRS, jointly and severally with the other defendants in the case.

Mr. Kohn is currently incarcerated at the Atlanta Federal Correctional Institution in Atlanta, Georgia, with a scheduled release date of October 29, 2030. On November 27, 2024, Mr. Kohn filed a notice of appeal to the Fourth Circuit in *United States v. Kohn*, No. 24-4635(C). The appeal remains pending.

By order issued August 27, 2024, the Supreme Court of Missouri suspended Mr. Kohn's law license pursuant to Rule 5.245 (Suspension for Failure to Pay Tax) of the Missouri Supreme Court Rules.

By Order issued July 1, 2025, in *In re Kohn*, No. SC101090, the Supreme Court of Missouri disbarred Mr. Kohn from the practice of law in Missouri based on his convictions.

Served 04/17/26

1. Order of Interim Suspension and to Show Cause

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Kohn on December 23, 2025, affording him the opportunity to show cause why he should not be suspended or disbarred from practice before this Court or otherwise disciplined, and to request a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. Kohn 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. *Rule 202(a)(1), 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 conviction of a felony in any court of the United States. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure. Mr. Kohn was convicted in the United States District Court for the Western District of North Carolina of felonies.

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. Mr. Kohn was suspended and subsequently disbarred from the practice of law in Missouri by the Supreme Court of Missouri.

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

A member of the Bar of this Court is required to report, in writing, conviction in any court of the United States of a felony or imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the judgment of conviction or order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Kohn failed to report to the Court in writing within 30 days of his conviction in the United States District Court for the Western District of North Carolina or his suspension and subsequent disbarment by the Supreme Court of Missouri.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and to Show Cause, issued on December 23, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Kohn 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, Mr. Kohn may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Kohn 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
Matthew A. LeFande
Tax Court Bar No. LM0520

ORDER OF DISBARMENT

Mr. LeFande was admitted to practice before the Tax Court on December 7, 2004, based on a certificate of good standing from the District of Columbia Court of Appeals.

By opinion filed January 2, 2025, the District of Columbia Court of Appeals disbarred Mr. LeFande from the practice of law in the District of Columbia for seven violations of the District of Columbia and Maryland Rules of Professional Responsibility. *See In re LeFande*, 328 A.3d 775 (D.C. 2025). While Mr. LeFande was not licensed to practice law in Maryland, the Maryland Rules were applied to his conduct pursuant to D.C. Rule 8.5(b)(1) (disciplinary authority; choice of law). Mr. LeFande had been temporarily suspended from the practice of law in the District of Columbia in connection with this matter since May 31, 2019.

Mr. LeFande failed to inform the Court of his suspension and subsequent disbarment in the District of Columbia within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

1. Order to Show Cause

The Court issued an Order to Show Cause to Mr. LeFande on December 23, 2025, affording him the opportunity to show cause why he should not be suspended or disbarred from practice before this Court or otherwise disciplined and to request a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. LeFande failed to respond to the Order to Show Cause and thereby waived his right 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. LeFande failed to report to the Court in writing within 30 days of the disciplinary actions taken against him by the District of Columbia Court of Appeals, in violation of Rule 202(b).

Served 04/17/26

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. Mr. LeFande was disbarred by the District of Columbia Court of Appeals.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on December 23, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. LeFande 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, Mr. LeFande may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. LeFande 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
Monica M. Moore
Tax Court Bar No. MM1008

ORDER OF DISBARMENT

Ms. Moore was admitted to practice before the Tax Court on June 15, 2009, based on a certificate of good standing from the Supreme Court of California.

By Order filed June 21, 2021, in *In re Moore*, No. S268201, the Supreme Court of California disbarred Ms. Moore from the practice of law in California, effective July 21, 2021. Her disbarment was based on the recommendation of the State Bar Court of California pursuant to rule 5.85(F)(1) of the Rules of Procedure of the State Bar Court.

Ms. Moore failed to inform the Court of her disbarment in California within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

1. Order to Show Cause

The Court issued an Order to Show Cause to Ms. Moore on December 23, 2025, affording her the opportunity to show cause why she should not be suspended or disbarred from practice before this Court or otherwise disciplined and to request a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Ms. Moore failed to respond to the Order to Show Cause and thereby waived her right 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. Ms. Moore failed to report to the Court in writing within 30 days of the disciplinary action taken against her by the Supreme Court of California, 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. Moore was disbarred by the Supreme Court of California.

Served 04/17/26

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on December 23, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Moore 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. Moore may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Ms. Moore'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. Moore is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Ms. Moore'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. Moore as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Moore 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
Dale J. Morgado
Tax Court Bar No. MD0795

ORDER OF REPRIMAND AND SUSPENSION

1. Background

Mr. Morgado was admitted to the Bar of this Court on April 27, 2009, based on his admission to Connecticut. Mr. Morgado was also admitted to the Bars of New York and Florida.

a. New York Discipline

By Order decided on January 30, 2018, in *Matter of Morgado*, 159 A.D. 3d 50, the Appellate Division of the Supreme Court of New York, First Judicial Department (the Appellate Division) suspended Mr. Morgado from the practice of law in the state of New York. Then, by Order decided on November 29, 2018, the Appellate Division disbarred him from the practice of law in the state of New York, effective immediately.

Mr. Morgado failed to timely disclose the suspension or the disbarment to this Court as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

b. Florida Discipline

By Order filed July 12, 2018, in *The Florida Bar vs. Dale James Morgado*, Case No. SC18-1084, the Supreme Court of Florida approved a petition for emergency suspension of Mr. Morgado's license to practice law in the state of Florida. Then, by Order dated February 7, 2019, also in *The Florida Bar vs. Dale James Morgado*, Case No. SC18-1084, the Supreme Court of Florida disbarred him from the practice of law, effective immediately.

Mr. Morgado failed to timely disclose the suspension or the disbarment to this Court as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

c. Connecticut Discipline

Mr. Morgado was issued three Orders of Disbarment by the State of Connecticut.

By Order dated April 24, 2019, the Superior Court of Connecticut disbarred Mr. Morgado from the practice of law in Connecticut for a period of no less than seven (7) years, effective November 29, 2018, and subject to any further orders of the Appellate Division of the Supreme Court of New York, First Judicial Department. *Office of Chief Disciplinary*

Served 04/17/26

Counsel vs. Dale James Morgado, Docket No. HHD-CV-18-6095358S. By Order dated November 17, 2020, the Superior Court of Connecticut disbarred Mr. Morgado from the practice of law in Connecticut for a period of twelve (12) years, effective February 7, 2019, and subject to any further orders of the Supreme Court of Florida. *Office of Chief Disciplinary Counsel vs. Dale James Morgado*, Docket No. HHD-CV-18-6095358S.

Also on November 17, 2020, the Superior Court of Connecticut additionally ordered Mr. Morgado be disbarred from the practice of law in Connecticut for a period of twelve (12) years, effective November 17, 2020. *Id.*

Mr. Morgado failed to timely disclose the disbarments to this Court as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

d. Order to Show Cause and Hearing

Based on the above-described disbarments, this Court issued an Order to Show Cause (OSC) to Mr. Morgado on March 19, 2025, ordering him to show cause why he should not be disciplined by this Court and affording him the opportunity to appear at an in-person hearing to be held on May 28, 2025. *See* Rule 202(c), Tax Court Rules of Practice and Procedure.

On April 8, 2025, Mr. Morgado contacted the Court to update his information and establish access to DAWSON, the Court's electronic case management system. A courtesy copy of the OSC was then sent on April 11 to Mr. Morgado, using the updated contact information. Mr. Morgado replied to the service email and requested a 30-day extension. On April 17, 2025, the Court issued an order granting the request, extending the response deadline to May 11, 2025.

On April 19, 2025, Mr. Morgado filed a formal request for an extension of time to respond to the OSC, explaining that he was out of the country without access to crucial information and files. He did not refer to the April 17 extension order. The Court further extended the deadline for Mr. Morgado to respond to the OSC to June 20, 2025, and afforded him the opportunity to appear at an in-person hearing to be held on August 20, 2025.

On June 20, 2025, Mr. Morgado submitted his timely response, in which he requested a hearing but noted he could not attend the proposed date. Mr. Morgado's response included substantiation that, as of April 8, 2025, he was scheduled to sit for the Multistate Professional Responsibility Examination on the same date as the proposed hearing. The Court confirmed receipt of Mr. Morgado's response and informed him that a new hearing would be scheduled for a later date via order. On November 12, 2025, the Court issued an order scheduling Mr. Morgado's disciplinary hearing for Wednesday, December 3, 2025.

Mr. Morgado's disciplinary hearing was held on December 3, 2025. Pursuant to a Court order issued December 5, 2025, Mr. Morgado submitted further evidence and a post-hearing brief on December 18, 2025.

2. Discussion

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), Tax Court Rules of Practice and Procedure.

Mr. Morgado failed to report to the Court in writing within 30 days any of the impositions of discipline by New York, Florida, or Connecticut, and in so doing violated Rule 202(b) of the Tax Court Rules of Practice and Procedure. He does not dispute this. In imposing a sanction after a finding or admission of lawyer misconduct, a court should consider the following factors: (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.

Failure to report professional misconduct constitutes a violation of a duty owed as a professional. At the time of his disbarments, Mr. Morgado was suffering from depression so severe that he did not participate in the disciplinary proceedings. We therefore find that, at the time of his disbarments, Mr. Morgado's failure to notify this Court was not a knowing violation, but rather a negligent one. Mr. Morgado has not filed an appearance in any case before this Court since his disbarments. He has therefore not caused any actual injury to a client or interference with any legal proceeding by attempting to practice law when he was not authorized to do so. There has been, however, potential injury or interference because he has remained visible to the public as a practitioner in good standing before us only because of his failure to report the discipline. The length of time for which he has remained in good standing and potentially relied on admission to this Court despite his disbarments constitutes an aggravating factor. It is mostly outweighed, however, by mitigating factors. Mr. Morgado has shown an admirable recuperation from his mental health problems and a diligent effort to rehabilitate his professional standing. He has already faced and submitted to serious penalties and sanctions before the State bars. Throughout the instant disciplinary proceeding he has been fully cooperative and engaged with the Court. His performance before us shows his prior offense of failing to communicate with and respond to Court orders is remote and in the past.

A reprimand is generally appropriate when a lawyer negligently fails to report professional misconduct, and in so doing causes potential injury to a client, the public, or the legal system. For failing to report to the Court in writing within 30 days any of the impositions of discipline by New York, Florida, or Connecticut, and in so doing violating Rule 202(b), this Court publicly reprimands Mr. Morgado.

The instant matter does not end there, however. A member of the Bar of this Court may additionally 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. Under *Selling v. Radford*, we will recognize Mr. Morgado's disbarments by the states of New York, Florida, or Connecticut unless, from an examination of the record, it appears that the state procedure was wanting in due process, there was

such an infirmity of proof as to give rise to a clear conviction that we could not accept the conclusion of the state court, or that some other grave reason exists that convinces us not to accept the action taken. 243 U.S. 46, 51 (1916).

We find that the state disciplinary proceedings were not wanting in due process. Mr. Morgado contends the state disciplinary proceedings lacked due process because his mental health prevented him from meaningfully participating, and therefore he had no opportunity to be heard. *See Armstrong v. Manzo*, 380 U.S. 545, 552 (1965); *In re Noell*, 93 F.2d 5, 6 (8th Cir. 1937). In contrast to the cases cited, however, Mr. Morgado was provided ample notice and offered several opportunities to attend hearings and file responses to the appropriate courts. He received “numerous letters and emails requesting answers to the complaint filed against him” and he failed “to comply with a court-ordered subpoena directing his appearance for a deposition.” The fact that Mr. Morgado was unable to take advantage of the opportunity does not mean he was procedurally deprived of it.

Furthermore, failure to appear at a hearing is sufficient to find that an attorney has waived his right to a hearing. *See In re Williams*, 398 F.3d 116, 120 (1st Cir. 2005) (per curiam)(imposing reciprocal discipline). The record shows that Mr. Morgado received adequate and appropriate notice and was afforded constitutionally sufficient opportunities to be heard. No infirmity of proof exists that would give rise to a clear conviction that we could not accept the state findings that Mr. Morgado’s unresponsiveness made him unfit to practice law at that time. Mr. Morgado’s failure to participate in the state proceedings was not a result of any procedural irregularity, and therefore, does not provide a reason under either of the first two *Selling* factors not to recognize the discipline imposed by the states of New York, Florida, or Connecticut.

Finally, Mr. Morgado contends that it would be unjust discipline for this Court to impose a reciprocal disbarment because he has undergone substantial rehabilitation and currently displays a professional stability that he did not possess at the time of his disbarments. He contends that imposing a reciprocal disbarment after such growth would disregard years of documented progress.

This Court agrees, and pursuant to the third *Selling* factor, will impose the discipline of suspension rather than disbarment. We have reviewed Mr. Morgado’s exchanges with the state of New York in pursuit of his reinstatement. As a general rule, this Court defers to the sanction imposed by the underlying jurisdiction to which an attorney is admitted because it has the greatest interest in fashioning appropriate sanctions for misconduct. For this same reason, we find that it is appropriate for an underlying jurisdiction to determine when Mr. Morgado may safely resume representing clients under his own law license, and we suspend him until such time.

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, Tax Court Rules of Practice and

Procedure, Mr. Morgado 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), Tax Court Rules of Practice and Procedure, Mr. Morgado may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Mr. Morgado'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. Morgado as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Patrick J. Urda
Chief Judge



United States Tax Court

Washington, DC 20217

In the Matter of
Edward J. Nowakoski
Tax Court Bar No. NE0081

ORDER OF DISBARMENT

Mr. Nowakoski was admitted to practice before the Tax Court on May 10, 1985, based on a certificate of good standing from the Supreme Court of New Jersey. He was also a member of the California bar.

By order filed August 23, 2021, the Supreme Court of California disbarred Mr. Nowakoski from the practice of law in California, effective September 22, 2021, and ordered Mr. Nowakoski to make restitution and pay monetary sanctions and disciplinary costs. *See Nowakoski on Discipline*, No. S269336, 2021 Cal. LEXIS 6386 (Aug. 23, 2021).

On May 20, 2022, following Mr. Nowakoski's entry of a guilty plea, he was convicted in the Superior Court of California, County of Riverside, in *People v. Nowakoski*, No. RIF2103763, of two felony counts of grand theft, in violation of California Penal Code § 487(a). On July 1, 2024, Mr. Nowakoski obtained early termination of his probation, and the criminal convictions have been expunged.

1. Order of Interim Suspension and to Show Cause

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Nowakoski on December 23, 2025, affording him the opportunity to show cause why he should not be suspended or disbarred from practice before this Court or otherwise disciplined and to request a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. Nowakoski 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. *Rule 202(a)(1), 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 conviction of a felony in any court of the United States. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure. Mr. Nowakoski was convicted in the Superior Court of California of two felony counts.

Served 04/17/26

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. Mr. Nowakoski was disbarred from the practice of law in California by the Supreme Court of California.

c. 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, conviction in any court of the United States of a felony or imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the judgment of conviction or order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Nowakoski failed to report to the Court in writing within 30 days of his conviction in the Superior Court of California of two felony counts (prior to their expungement) or his disbarment in California.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and to Show Cause, issued on December 23, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Nowakoski 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, Mr. Nowakoski may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Nowakoski 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**