United States Tax Court

Washington, DC 20217

August 5, 2026

ANNOUNCEMENT

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

1. Michael J. Avenatti
2. Stephen Baird
3. Louis P. Karol
4. Peter L. Kutrubes
5. Joseph M. Owens
6. John Q. Rodgers
7. Michael J. Sangemino

United States Tax Court

Washington, DC 20217

In the Matter of
Michael J. Avenatti
Tax Court Bar No. AM0316

ORDER OF DISBARMENT

Mr. Avenatti was admitted to practice before the Tax Court on May 8, 2009, based on a certificate of good standing from the State Bar of California.

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Avenatti on July 23, 2021, based on his felony criminal conviction in the U.S. District Court for the Southern District of New York, his then-pending felony criminal cases in the U.S. District Court for the Southern District of New York and the U.S. District Court for the Central District of California, his interim suspension from the practice of law in California, and then-pending disciplinary proceedings before the State Bar of California. Mr. Avenatti never responded to the Order of Interim Suspension and Order to Show Cause.

Since the issuance of the Order of Interim Suspension and Order to Show Cause, Mr. Avenatti has been convicted in all three of his criminal cases, and appeals in two of the cases have been exhausted. Specifically:

(a) On February 14, 2020, following a jury trial in *United States v. Avenatti*, No. 1:19-cr-00373 (the Nike extortion case), Mr. Avenatti was found guilty in the United States District Court for the Southern District of New York of (1) one count of transmission of interstate communications with intent to extort, in violation of 18 U.S.C. §875(d); (2) one count of attempted extortion, in violation of 18 U.S.C. § 1951; and (3) one count of honest services wire fraud, in violation of 18 U.S.C. § 1343. On July 8, 2021, he was sentenced to an aggregate of 30 months of imprisonment, to be followed by an aggregate of three years of supervised release. On February 18, 2022, he was ordered to pay $259,800.50 in restitution. His convictions and the order of restitution were affirmed on appeal, and the U.S. Supreme Court ultimately denied certiorari. *See United States v. Avenatti*, 81 F.4th 171 (2d Cir. 2023), *cert. denied*, 144 S. Ct. 2598 (2024).

(b) On February 4, 2022, following a jury trial in *United States v. Avenatti*, No. 1:19-cr-00374 (the Stormy Daniels case), Mr. Avenatti was found guilty in the United States District Court for the Southern District of New York of (1) one count of wire fraud, in violation of 18 U.S.C. § 1343 and (2) one count of aggravated identity theft, in violation of 18 U.S.C. § 1028. On June 2, 2022, he was sentenced to 48 months of imprisonment (24 months on each

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count), with 18 months of the sentence for wire fraud to be served concurrently with the sentence in the Nike extortion case and six months to be served consecutively, and all of which was to be followed by the 24 months of imprisonment on the identity theft count. In addition, Mr. Avenatti's term of imprisonment was to be followed by an aggregate of three years of supervised release, and he was ordered to pay restitution in the total amount of $148,750. His convictions were affirmed on appeal, and the U.S. Supreme Court ultimately denied certiorari. *See United States v. Avenatti*, 2024 U.S. App. LEXIS 5381 (2nd Cir. Mar. 6, 2024), *cert. denied*, 145 S. Ct. 408 (2024).

(c) On June 16, 2022, following a guilty plea in *United States v. Avenatti*, No. 8:19-cr-00061, Mr. Avenatti was convicted in the United States District Court for the Central District of California of (1) four counts of wire fraud, in violation of 18 U.S.C. § 1343 and (2) one count of endeavoring to obstruct the administration of the Internal Revenue Code, in violation of 26 U.S.C. § 7212(a). Following an appeal of his original sentence, he was ultimately sentenced on June 12, 2025, to 95 months of imprisonment on each of the four wire fraud counts and 36 months of imprisonment on the obstruction count, all to be served concurrently, and also concurrently with the undischarged term of imprisonment imposed in the Stormy Daniels case, but consecutively to the undischarged term of imprisonment imposed in the Nike extortion case. In addition, Mr. Avenatti's term of imprisonment was to be followed by an aggregate of three years of supervised release, and he was ordered to pay restitution in the total amount of $5,937,725.58 to victims and, as part of the terms and conditions of his supervised release, restitution in the total amount of $3,207,144 to the Internal Revenue Service pursuant to USSG § 5E1.1(a)(2). Mr. Avenatti has appealed his sentence to the United States Court of Appeals for the Ninth Circuit (Docket Number 25-3810), and that appeal remains pending.

Mr. Avenatti is currently serving his sentence at Long Beach RRM, a residential reentry management field office, with a scheduled release date of September 8, 2028.

By order filed January 6, 2025, and effective February 5, 2025, the Supreme Court of California summarily disbarred Mr. Avenatti from the practice of law in California based on the recommendation of the State Bar Court of California. *See Avenatti on Discipline*, No. S286982, 2025 Cal. LEXIS 634 (Jan. 6, 2025). The State Bar Court's recommendation was, in turn, based on Mr. Avenatti's felony convictions in the first of his ~~convictions~~ cases to become final.

Mr. Avenatti failed to inform the Court of any of his convictions or his interim suspension or subsequent disbarment from the practice of law in California within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

1. *Order of Interim Suspension and to Show Cause*

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Avenatti on July 23, 2021, 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. Avenatti failed to respond to the Order of Interim Suspension and Order 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. Avenatti was convicted of felonies in the United States District Court for the Southern District of New York and the United States District Court for the Central District of California.

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. Avenatti was suspended by the State Bar Court of California and subsequently 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 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. Avenatti failed to report to the Court in writing within 30 days of his convictions in the United States District Court for the Southern District of New York, his convictions in the United States District Court for the Central District of California, or his suspension by the State Bar Court of California and subsequent disbarment by the Supreme Court of California.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued on July 23, 2021, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Avenatti 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. Avenatti may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Mr. Avenatti 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
Stephen Baird
Tax Court Bar No. BS0697

ORDER OF DISBARMENT

Mr. Baird was admitted to practice before the Tax Court on July 21, 2014, based on a certificate of good standing from the Supreme Court of North Dakota.

By opinion filed July 21, 2022, the Supreme Court of North Dakota disbarred Mr. Baird from the practice of law in North Dakota and ordered him to refund advance fees to three immigration clients based on his violation of various North Dakota Rules of Professional Conduct. *See In re Baird*, 2022 ND 146, 977 N.W.2d 702.[1]

By opinion dated December 8, 2022, the Supreme Court of North Dakota again disbarred Mr. Baird from the practice of law in North Dakota for similar misconduct in another immigration matter. *See Baird v. Baird*, 2022 ND 227, 985 N.W.2d 56.

By opinion filed August 17, 2023, the Supreme Court of North Dakota suspended Mr. Baird from the practice of law in North Dakota for six months and one day, a period requiring him to prove rehabilitation and apply for reinstatement before he may resume practice. *See In re Baird*, 2023 ND 159, ¶ 8, 994 N.W.2d 377, 379. Mr. Baird was suspended for violating various North Dakota Rules of Professional Conduct in his mishandling of a bankruptcy matter.

By opinion filed September 28, 2023, the Supreme Court of North Dakota disbarred Mr. Baird from the practice of law in North Dakota and ordered him to pay restitution to his immigration client based on his violation of various North Dakota Rules of Professional Conduct. *See Baird v. Baird*, 2023 ND 188, 996 N.W.2d 308. In its decision, the court also disclosed that based on Mr. Baird's prior disbarments and effective September 8, 2022, he had been reciprocally disbarred by the Board of Immigration Appeals, the Immigration Courts, and the Department of Homeland Security.

On September 30, 2024, Mr. Baird 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. 2025-50 at 786 (Dec. 8, 2025).

[1] In its decision, the court also noted that Mr. Baird had received an admonition in February 2021 for failing to adequately communicate with his client, in violation of N.D. Rule of Professional Conduct 1.4. *See In re Baird*, 2022 ND at ¶ 33, 977 N.W.2d at 710.

Mr. Baird failed to inform the Court of his various disbarments and suspension from the practice of law in North Dakota, his disbarment from practice before various federal agencies, or his suspension from practice before the IRS 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. Baird on April 1, 2026, 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. Baird 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 or disbarment or suspension from practice before an agency of the United States Government exercising professional disciplinary jurisdiction 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. Baird failed to report to the Court in writing within 30 days of his disbarments and suspension by the Supreme Court of North Dakota; his disbarment from practice before the Board of Immigration Appeals, the Immigration Courts, or the Department of Homeland Security; or his indefinite suspension from practice before the IRS).

   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. Baird was disbarred and suspended by the Supreme Court of North Dakota.

Upon due consideration of the foregoing, it is

ORDERED that the Court’s Order to Show Cause, issued on April 1, 2026, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Baird 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. Baird may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Baird 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
Louis P. Karol
Tax Court Bar No. KL0274

ORDER OF REINSTATEMENT

On January 27, 2020, the Court issued an Order accepting Mr. Karol's unconditional resignation from the Bar of this Court.

On March 6, 2026, the Court received by email Mr. Karol's Petition for Reinstatement to practice. Mr. Karol attached to his petition, in relevant part, an application for admission to practice; a statement of facts; a certificate of good standing issued in March 2026 by the Appellate Division of the Supreme Court of New York, First Judicial Department; a copy of the Decision and Order on Motion for Reinstatement entered on March 11, 2020, by the Supreme Court of New York, Appellate Division, Second Judicial Department, thereby reinstating Mr. Karol to the practice of law in New York after a six-month suspension; and confirmation of online payment of the Court's admissions fee.

Based upon the foregoing and after careful consideration of the entire record in this matter, it is

ORDERED that Mr. Karol's Petition for Reinstatement is granted and Louis P. Karol is reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Patrick J. Urda
Chief Judge

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United States Tax Court

Washington, DC 20217

In the Matter of
Peter L. Kutrubes
Tax Court Bar No. KB0253

ORDER OF SUSPENSION

Mr. Kutrubes was admitted to practice before the Tax Court on December 1, 2011, based on a certificate of good standing from the State Bar of California.

On September 9, 2024, Mr. Kutrubes filed a petition on behalf of the petitioner in the matter of *Thomas H. Kelley & Kathleen R. Campbell-Kelley*, Docket No. 14663-24. On November 25, 2025, counsel for respondent (respondent) filed a Motion to Disqualify Counsel in the case "due to Petitioners' Counsel's failure to maintain his eligibility to practice before this Court." Counsel for respondent attached to that motion, among other things, two en banc orders issued by the Supreme Court of California dated January 18, 2023, and January 5, 2024, which temporarily suspended Mr. Kutrubes from the practice of law in the state of California. *See Kutrubes on Discipline*, State Bar Court of California Case No. SBC-21-O-30189 and *Kutrubes on Discipline*, State Bar Court California Case No. SBC-23-O-30780, respectively. According to respondent's counsel, on October 18, 2024, Mr. Kutrubes stated in an email that he had reported the state discipline to "the US Tax Bar." We have no record of such a report.

While Mr. Kutrubes's most recent suspension from the practice of law in California ended on July 2, 2024, he has remained not eligible to practice law in California since that time due to his noncompliance with California's Minimum Continuing Learning Education requirements. He is also listed on the Massachusetts Board of Bar Overseers' website as currently being on 'administrative suspension for non-registration.'

In an Order issued on December 10, 2025, in Docket No. 14663-24, the Court directed Mr. Kutrubes to file a response by January 2, 2026, to respondent's motion to disqualify counsel. On January 2, 2026, Mr. Kutrubes filed a Notice of Withdrawal as Counsel, which the Court recharacterized as a Motion to Withdraw as Counsel and granted on January 6, 2026.

1. *Order to Show Cause*

The Court issued an Order to Show Cause to Mr. Kutrubes on April 1, 2026, 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. Kutrubes failed to respond to the Order to Show Cause and thereby waived his right to a

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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. Kutrubes failed to report to the Court in writing within 30 days of his two suspensions by the Supreme Court of California.

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 court of whose Bar an attorney is a member. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Kutrubes has been suspended in two separate instances from the practice of law in California by the Supreme Court of California.

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

A member of the Bar of this Court may be disciplined for conduct with respect to the Court which violates the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association (ABA Model Rules), the Rules of the Court, or orders or other instructions of the Court. Rule 202(a)(3), Tax Court Rules of Practice and Procedure. Mr. Kutrubes's conduct in the above-referenced case appears to have violated Rule 3.4(c) (Fairness to Opposing Party and Counsel) and Rule 4.1 (Truthfulness in Statements to Others) of the Model Rules of Professional Conduct of the American Bar Association.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued April 1, 2026, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Kutrubes 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. Kutrubes may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Mr. Kutrubes'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. Kutrubes 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
Joseph M. Owens
Tax Court Bar No. OJ0387

ORDER OF DISBARMENT

Mr. Owens was admitted to practice before the Tax Court on January 16, 2001, based on a certificate of good standing from the Court of Appeals of Maryland.

By opinion decided August 28, 2025, the District of Columbia Court of Appeals disbarred Mr. Owens from the practice of law in the District of Columbia for intentional misappropriation of client funds. *See In re Owens*, 341 A.3d 1151 (D.C. 2025).

Mr. Owens failed to inform the Court of his 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. Owens on April 1, 2026, 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. Owens 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. Owens failed to report to the Court in writing within 30 days of the disciplinary action taken against him by the District of Columbia Court of Appeals, 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. Mr. Owens was disbarred by the District of Columbia Court of Appeals.

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Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on April 1, 2026, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Owens 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. Owens may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Owens 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
John Q. Rodgers
Tax Court Bar No. RJ0959

ORDER OF SUSPENSION

1. Background

Mr. Rodgers was admitted to practice before the Tax Court on September 30, 1988, based on a certificate of good standing from the Supreme Court of California.

Mr. Rodgers represented the petitioner in *Sidney I. Lee*, docket No. 5701-23. Mr. Rodgers became unresponsive to respondent's counsel in May of 2025. On August 13, 2025, respondent's counsel filed a Motion to Dismiss for Lack of Prosecution (Motion to Dismiss) due to Mr. Rodgers's unresponsiveness. On August 14, 2025, the Court ordered that petitioner file a response to the Motion. On August 26, 2025, the parties participated in a telephone conference with the Court, at which Mr. Rodgers stated he was no longer eligible to practice law. As Mr. Rodgers had not filed a Motion to Withdraw as counsel, the Court on its own motion withdrew him as counsel for petitioner.

Based on the above, this Court issued an Order to Show Cause (OSC) to Mr. Rodgers on December 23, 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. *See* Rule 202(c), Tax Court Rules of Practice and Procedure.

On January 23 and January 27, 2026, the Court received Mr. Rodgers's two responses to the OSC via e-mail.

2. Discussion

Mr. Rodgers is ineligible to practice law in California. Mr. Rogers's only defense to the Court's OSC is that he did not practice law when unauthorized. After carefully considering the entire record in this case, we conclude it is appropriate to suspend Mr. Rodgers. Any petition for reinstatement must include a certificate of good standing from California or from the highest or appropriate court of any State or of the District of Columbia, or any commonwealth, territory, or possession of the United States. *See* Rules 202 and 200, Tax Court Rules of Practice and Procedure.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued December 23, 2025, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rodgers is suspended from practice before the United States Tax Court until further order of the Court. It is further

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

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

ORDERED that Mr. Rodgers'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. Rodgers 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
Michael J. Sangemino
Tax Court Bar No. SM1088

ORDER OF DISBARMENT

Mr. Sangemino was admitted to practice before the Tax Court on March 4, 2003, based on a certificate of good standing from the Supreme Court of Pennsylvania.

On December 18, 2025, following a guilty plea in Commonwealth v. Sangemino, No. CP-15-CR-0002181-2025, Mr. Sangemino was convicted in the Court of Common Pleas of Chester County, Pennsylvania of (1) three felony counts of theft by failure to make required disposition of funds received, in violation of 18 Pa. C.S. § 3927(a); (2) three felony counts of dealing in proceeds of unlawful activities, in violation of 18 Pa. C.S. § 5111(a)(2); (3) one felony count of forgery, in violation of 18 Pa. C.S. § 4101(a)(2); and (4) one misdemeanor count of theft by failure to make required disposition of funds received, in violation of Pa. C.S. § 3927(a). Mr. Sangemino was sentenced to an aggregate minimum of 20 months and maximum of 84 months of imprisonment.

By Order issued November 18, 2024, the Supreme Court of Pennsylvania placed Mr. Sangemino on temporary suspension from the practice of law in the Commonwealth of Pennsylvania until further order of the court while investigating the matter for which you were ultimately convicted. *See Office of Disciplinary Counsel v. Sangemino*, No. 3080 Disciplinary Docket No. 3, 2024 Pa. LEXIS 1702 (Nov. 18, 2024). By Order dated January 28, 2026, the court disbarred you on consent from the Bar of the Commonwealth of Pennsylvania.

1. *Order of Interim Suspension and to Show Cause*

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Sangemino on April 1, 2026, 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. Sangemino 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. *Rules 202(a)(1) and 202(d), 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 in any court of any State of the United States of a felony or of any lesser crime involving false swearing, misrepresentation, fraud, criminal violation of any provision of the Internal Revenue Code, bribery, extortion, misappropriation, theft, or moral turpitude. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure. Mr. Sangemino was convicted in the Court of Common Pleas of Chester County, Pennsylvania of multiple felonies and of a misdemeanor involving theft.

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 or an attorney's disbarment or suspension by consent or resignation from the Bar of such court while an investigation into allegations of misconduct is pending. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Sangemino was temporarily suspended and subsequently disbarred on consent from the Bar of the Commonwealth of Pennsylvania by the Supreme Court of Pennsylvania.

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 a State of the United States of a felony, imposition of discipline by another court of whose Bar an attorney is a member, or an attorney's disbarment or suspension by consent or resignation from the Bar of such court while an investigation into allegations of misconduct is pending 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. Sangemino failed to report to the Court in writing within 30 days of his conviction in the Court of Common Pleas of Chester County, Pennsylvania or his temporary suspension and subsequent disbarment on consent by the Supreme Court of Pennsylvania.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and to Show Cause, issued on April 1, 2026, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Sangemino 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. Sangemino may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Mr. Sangemino'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.

Sangemino is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Sangemino 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