



United States Tax Court

Washington, DC 20217

October 20, 2026

ANNOUNCEMENT

The Chief Judge of the United States Tax Court announces that the following practitioner has been suspended for reasons explained in the attached order.

1. Valerie A. Cramer



United States Tax Court

Washington, DC 20217

In the Matter of
Valerie A. Cramer
Tax Court Bar No. CV0082

ORDER OF SUSPENSION

Ms. Cramer was admitted to practice before the Tax Court on May 22, 2015, based on a certificate of good standing from the Supreme Court of Iowa.

By opinion filed March 20, 2026, the Supreme Court of Iowa suspended Ms. Cramer from the practice of law in Iowa based on her conduct in violation of various Iowa Rules of Professional Conduct. *See Board v. Cramer*, Case No. 25-1244. In its opinion, the Supreme Court of Iowa suspended Ms. Cramer from the practice of law in Iowa for a period of two years effective ten days from the date of the opinion. In addition to the suspension, the Supreme Court of Iowa requires Ms. Cramer to pass the Multistate Professional Responsibility Examination as a condition of reinstatement.

On March 30, 2026, Ms. Cramer filed a Motion to Withdraw as petitioner's counsel in docket no. 14968-25 informing the Court of her suspension from the practice of law in Iowa.

1. Order to Show Cause

The Court issued an Order to Show Cause to Ms. Cramer by FedEx on June 15, 2026, and by email on June 16, 2026, affording her the opportunity to show cause why she should not be reciprocally suspended from practice before this Court or otherwise disciplined and to request a hearing concerning proposed discipline. *See* Rule 202(c), U.S. Tax Court Rules of Practice and Procedure. Ms. Cramer 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), Tax Court Rules of Practice and Procedure*

A member of the Bar of this Court is required to report to the Chair of the Court's Committee on Admissions, Ethics, and Discipline, in writing, suspension 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. Although Ms. Cramer did not report her suspension to the Chair, she did report the suspension to the Court, in writing, within 30 days of her suspension from the practice of law in Iowa by the Supreme Court of Iowa.

Served 10/19/26

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

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose bar an attorney is a member. Rule 202(a)(2), Tax Court Rules of Practice and Procedure. Ms. Cramer was suspended from the practice of law in Iowa for a period of two years by the Supreme Court of Iowa.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued by FedEx on June 15, 2026, and by email on June 16, 2026, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Cramer is suspended from practice before the United States Tax Court for a period of two years, effective from the date of this order, and until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), Tax Court Rules of Practice and Procedure, Ms. Cramer may not resume practice before this Court until reinstated by order of this Court following her petition for reinstatement. It is further

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

ORDERED that Ms. Cramer'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. Cramer as counsel in any pending cases in which she appears as counsel of record.

By the Court:

(Signed) Patrick J. Urda
Chief Judge