



United States Tax Court

Washington, DC 20217

November 13, 2025

PRESS RELEASE

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

1. Bruce A. Johnson, Jr.
2. James L. Mashlonik
3. Richard V. Vermazen



United States Tax Court

Washington, DC 20217

In the Matter of
Bruce A. Johnson, Jr.
Tax Court Bar No. JB0093

ORDER OF DISBARMENT

Mr. Johnson was admitted to practice before the Court on March 24, 2009, based on a certificate of good standing from the Court of Appeals of Maryland (now the Supreme Court of Maryland).

By Order dated February 16, 2024, the Supreme Court of Maryland suspended Mr. Johnson by consent from the practice of law in Maryland for sixty days, with execution stayed in favor of 12 months of probation for violation of various rules of professional conduct. *See Attorney Grievance Comm'n of Md. v. Johnson*, 310 A.3d 650 (Md. 2024).

By opinion decided August 29, 2024, the District of Columbia Court of Appeals disbarred Mr. Johnson from the practice of law in the District of Columbia for reckless misappropriation of entrusted funds in violation of the rules of professional conduct. *See In re Johnson*, 321 A.3d 642 (D.C. 2024).

By Reciprocal Memorandum Order dated December 27, 2024, in VSB Docket No. 25-000-133078, the Virginia State Bar Disciplinary Board ("Board") suspended Mr. Johnson's license to practice law in the Commonwealth of Virginia for three years as of December 13, 2024, the date on which the matter was heard before a panel of the Virginia State Bar Disciplinary Board. The decision was based on the finding that the misconduct found in the District of Columbia would warrant the imposition of substantially lesser discipline in the Commonwealth of Virginia.

By Order dated January 27, 2025, the Supreme Court of Maryland disbarred Mr. Johnson from the practice of law in Maryland as reciprocal discipline based on his disbarment in the District of Columbia. *See Attorney Grievance Comm'n of Md. v. Johnson*, 489 Md. 322 (2025).

By Order of Disbarment filed March 26, 2025, the United States Court of Appeals for the District of Columbia Circuit disbarred Mr. Johnson from the practice of law before the court as reciprocal discipline based on his disbarment in the District of Columbia. *See In re Johnson*, No. 24-8508, 2025 U.S. App. LEXIS 7129 (D.C. Cir. Mar. 26, 2025).

Mr. Johnson failed to inform the Court of his disbarment in the District of Columbia, Maryland, and the D.C. Circuit, or of the suspension of his license to practice law in the

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Commonwealth of Virginia 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. Johnson on June 17, 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 appear at a hearing concerning proposed discipline. See Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. Johnson 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. Johnson failed to report to the Court in writing within 30 days of any of the disciplinary actions taken against him by the District of Columbia, Maryland, the D.C. Circuit and the Commonwealth of Virginia, 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. Johnson was disbarred by the District of Columbia Court of Appeals, the Supreme Court of Maryland and the United States Court of Appeals for the District of Columbia Circuit. His license to practice law in the Commonwealth of Virginia was suspended by the Virginia State Bar Disciplinary Board.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on June 17, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Johnson 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. Johnson may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Mr. Johnson'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.

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

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

ORDERED that Mr. Johnson 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
James L. Mashlonik
Tax Court Bar No. MJ2307

ORDER OF DISBARMENT

Mr. Mashlonik was admitted to practice before the Tax Court on April 1, 2009, based on a certificate of good standing from The Florida Bar.

On February 1, 2024, Mr. Mashlonik entered his appearance as petitioner's counsel in the matter of *Maxwell D. Mann v. Commissioner*, Docket No. 1680-24 (Closed). On September 11, 2024, the case was set for trial at the Trial Session beginning on Monday, February 10, 2025, in Jacksonville, Florida. On January 13, 2025, respondent's counsel filed a Motion to Dismiss for Lack of Prosecution, informing the Court of petitioner's death on March 4, 2024, and of several unsuccessful attempts to reach Mr. Mashlonik to discuss whether a representative or fiduciary authorized to act on behalf of petitioner's estate had been appointed. On January 24, 2025, the Court issued an Order directing Mr. Mashlonik, on or before 5 p.m. ET Tuesday, January 28, 2025, to inform the Court of his availability for calls that week. After he failed to respond, on February 3, 2025, the Court issued a second Order calendaring respondent's Motion to Dismiss for Lack of Prosecution for hearing at the February 10, 2025, trial session and ordering Mr. Mashlonik to appear. Mr. Mashlonik failed to appear at the hearing, and the Court issued an Order of Dismissal and Decision on February 12, 2025.

The Court issued an Order to Show Cause to Mr. Mashlonik on June 17, 2025, ordering him to respond within 30 days and affording him the opportunity to request a hearing to show cause why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. See Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. Mashlonik failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

1. Relevant Rules & Standards of Conduct

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 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.

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Mr. Mashlonik functionally ceased to represent the petitioner in *Maxwell D. Mann v. Commissioner* but failed to properly withdraw from representation, in violation of Rule 1.16 of the Model Rules of Professional Conduct of the American Bar Association. Mr. Mashlonik then violated the orders of the Court by failing to respond and to appear at the February 12, 2025, hearing. Finally, Mr. Mashlonik once again violated an order of the Court when he failed to respond to the Order to Show Cause issued on June 17, 2025. Mr. Mashlonik therefore violated his duty both to the client and to the legal system several times over. *See* Rule 10(c), Model Rules for Lawyer Disciplinary Enforcement. While we do not know whether he did so intentionally, knowingly, or negligently, the injury caused to petitioner and his estate was dismissal of the case. *See id.* Mr. Mashlonik's failure to participate in this discipline case is finally an aggravating factor. *See id.*

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on June 17, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Mashlonik 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. Mashlonik may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Mashlonik 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
Richard V. Vermazen
Tax Court Bar No. VR0125

ORDER OF SUSPENSION

Mr. Vermazen was admitted to practice before the Tax Court on September 20, 1988, based on a certificate of good standing from the Supreme Court of Nebraska.

1. Impositions of Discipline

By order filed April 3, 2024, and effective May 3, 2024, the Supreme Court of California suspended Mr. Vermazen from the practice of law in the state for one year, with execution stayed, and placed him on probation for two years subject to conditions, including that he be actually suspended for 30 days. *See Vermazen on Discipline*, No. S283661, 2024 Cal. LEXIS 2163 (Apr. 3, 2024). Mr. Vermazen's suspension was based on findings that he had engaged in multiple acts of professional misconduct during his handling of IRS matters for his client in *Toni G. Bautista*, Docket No. 8194-21 (Juris. Retained, J. Copeland) and for another client. At this time, Mr. Vermazen remains ineligible to practice law in California because he has not paid his account balance with the State Bar of California, complied with the Client Trust Account Protection Program's (CTAPP's) annual reporting requirements, or applied for reinstatement to the bar.

2. Actions Before the Court

On May 21, 2021, Mr. Vermazen filed a deficiency case in the Tax Court on behalf of petitioner in *Bautista*. On October 1, 2024, the Court issued a Notice Setting Case for Trial pursuant to which the case was scheduled for trial at the trial session beginning on February 27, 2025, and a Standing Pretrial Order setting forth the Court's standing procedures for the trial session.

On January 15, 2025, respondent's counsel filed a Motion to Dismiss for Failure to Properly Prosecute, informing the Court of numerous unsuccessful attempts to contact Mr. Vermazen to discuss resolution of the case or preparation for trial. In response, on January 31, 2025, the Court issued an Order directing Mr. Vermazen, on or before February 18, 2025, to file a response to respondent's motion.

On February 18, 2025, Mr. Vermazen filed a Response to Respondent's Motion to Dismiss in which he stated that he was no longer practicing law, that he had been suspended from the practice of law in May 2024 and remained suspended, and that his attorney-client relationship with petitioner in the case had broken down. Mr. Vermazen requested that the

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Court schedule a telephonic conference and provide petitioner with an opportunity to seek new counsel.

In response to Mr. Vermazen's disclosures, on February 20, 2025, IRS counsel filed Respondent's Motion for Continuance. On February 24, 2025, the Court denied as moot the IRS's Motion to Dismiss for Failure to Properly Prosecute. On March 4, 2025, following a hearing at the February 27, 2025, trial session at which Mr. Vermazen failed to appear, the Court, on its own motion, issued an Order withdrawing him as counsel for petitioner and an Order granting Respondent's Motion for Continuance.

3. Order of Interim Suspension and to Show Cause

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Vermazen on June 17, 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 appear at a hearing concerning the proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Mr. Vermazen failed to respond to the Order of Interim Suspension and to Show Cause and thereby waived his 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. Mr. Vermazen failed to report to the Court in writing within 30 days his suspension 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. Mr. Vermazen was suspended by the Supreme Court of California.

c. Rules 202(a)(3), 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.

Mr. Vermazen's conduct violated Rule 1.1 (Competence) and Rule 1.3 (Diligence) of the Model Rules when he failed to respond to respondent's communications or appear at the

February 27, 2025, trial session. His February 18, 2025, Response to Respondent's Motion to Dismiss in the wake of the Court's January 31, 2025, Order, however, did apprise the Court of his suspension, support the granting of a continuance, and facilitate his former client's opportunity to seek new counsel. Ultimately Mr. Vermazen mitigated the injury done to the client and facilitated the proper administration of the Court through his attention to the above detailed case.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued June 17, 2025, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Vermazen 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. Vermazen may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Vermazen 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