

RULE 202. DISCIPLINARY MATTERS

- (a) **General:** A member of the Bar of this Court may be disciplined by this Court as a result of:
- (1) Conviction in any court of the United States, or of the District of Columbia, or of any State, territory, commonwealth, or possession of the United States of any 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;
 - (2) 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;
 - (3) 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
 - (4) Any other conduct unbecoming a member of the Bar of the Court.
- (b) **Reporting Convictions and Discipline:** A member of the Bar of this Court who has been convicted of any felony or of any lesser crime described in paragraph (a)(1), who has been disciplined as described in paragraph (a)(2), or who has been disbarred or suspended from practice before an agency of the United States Government exercising professional disciplinary jurisdiction, shall inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of such action in writing no later than 30 days after entry of the judgment of conviction or order of discipline.
- (c) **Disciplinary Actions:** Discipline may consist of disbarment, suspension from practice before the Court, reprimand, admonition, or any other sanction that the Court may deem appropriate. The Court may, in the exercise of its discretion, immediately suspend a practitioner from practice before the Court until further order of the Court. Except as provided in paragraph (d), no person shall be suspended for more than 60 days or disbarred until such person has been afforded an opportunity to be heard. A Judge of the Court may immediately suspend any person for not more than 60 days for contempt or misconduct during the course of any trial or hearing.
- (d) **Interim Suspension Pending Final Disposition of Disciplinary Proceedings:** If a member of the Bar of this Court is convicted in any court of the United States, or of the District of Columbia, or of any State, territory, commonwealth, or possession of the United States of any

felony or of any lesser crime described in paragraph (a)(1), then, notwithstanding the pendency of an appeal of the conviction, if any, the Court may, in the exercise of its discretion, immediately suspend such practitioner from practice before the Court pending final disposition of the disciplinary proceedings described in paragraph (e).

- (e) **Disciplinary Proceedings:** Upon the occurrence or allegation of any event described in paragraph (a)(1) through (a)(4), except for any suspension imposed for 60 days or less pursuant to paragraph (c), the Court shall issue to the practitioner an order to show cause why the practitioner should not be disciplined or shall otherwise take appropriate action. The order to show cause shall direct that a written response be filed within such period as the Court may direct and shall set a prompt hearing on the matter before one or more Judges of the Court. If the disciplinary proceeding is predicated upon the complaint of a Judge of the Court, the hearing shall be conducted before a panel of three other Judges of the Court.

(f) **Reinstatement:**

- (1) A practitioner suspended for 60 days or less pursuant to paragraph (c) shall be automatically reinstated at the end of the period of suspension.
- (2) A practitioner suspended for more than 60 days or disbarred pursuant to this Rule may not resume practice before the Court until reinstated by order of the Court.
 - (A) A disbarred practitioner or a practitioner suspended for more than 60 days who wishes to be reinstated to practice before the Court must file a petition for reinstatement. Upon receipt of the petition for reinstatement, the Court may set the matter for prompt hearing before one or more Judges of the Court. If the disbarment or suspension for more than 60 days was predicated upon the complaint of a Judge of the Court, any such hearing shall be conducted before a panel of three other Judges of the Court.
 - (B) In order to be reinstated before the Court, the practitioner must demonstrate by clear and convincing evidence in the petition for reinstatement and at any hearing that such practitioner's reinstatement will not be detrimental to the integrity and standing of the Court's Bar or to the administration of justice, or subversive of the public interest.
 - (C) No petition for reinstatement under this Rule shall be filed within 1 year following an adverse decision upon a petition for reinstatement filed by or on behalf of the same person.

- (g) **Right to Counsel:** In all proceedings conducted under the provisions of this Rule, the practitioner shall have the right to be represented by counsel.
- (h) **Appointment of Court Counsel:** The Court, in its discretion, may appoint counsel to the Court to assist it with respect to any disciplinary matters.
- (i) **Jurisdiction:** Nothing contained in this Rule shall be construed to deny to the Court such powers as are necessary for the Court to maintain control over proceedings conducted before it, such as proceedings for contempt under Code Section 7456 or for costs under Code Section 6673(a)(2).

(As amended and effective September 20, 2005, [125 T.C. 350–52](#) and [130 T.C. 502–05](#); as amended, effective January 1, 2010, [134 T.C. 372–75](#). For prior history, see [60 T.C. 1153–54](#) (1973); [81 T.C. 1071–74](#) (1983); [82 T.C. 1075](#) (1984); [93 T.C. 979–82](#) (1989); [125 T.C. 350–52](#) (2005).)