



# United States Tax Court

Washington, DC 20217

January 28, 2025

## **PRESS RELEASE**

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

1. Sheila T. Mayers



# United States Tax Court

Washington, DC 20217

In the Matter of  
Sheila T. Mayers

## ORDER OF SUSPENSION

Ms. Mayers was admitted to practice before this Court on August 15, 2006, based on a certificate of good standing from the District of Columbia Court of Appeals.

By Summary Suspension Order entered October 5, 2023, in *In re Mayers*, VSB Docket No. 23-000-129100, the Virginia State Bar Disciplinary Board indefinitely suspended Ms. Mayers' license to practice law in the Commonwealth of Virginia.

By Order filed May 15, 2024, the United States Court of Appeals for the District of Columbia Circuit indefinitely suspended Ms. Mayers from the practice of law before the court based on the suspension of her license to practice law in Virginia. *See In re Mayers*, 2024 U.S. App. LEXIS 11880 (D.C. Cir. May 15, 2024).

By Order filed May 17, 2023, in *In re Mayers*, No. 23-BS-0338, the District of Columbia Court of Appeals suspended Ms. Mayers on an interim basis from the practice of law in the District of Columbia, effective immediately.

### 1. Order to Show Cause

This Court issued an Order to Show Cause to Ms. Mayers on August 2, 2024, 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.

The Order to Show Cause was served on Ms. Mayers via Federal Express to her mailing address of record in the Court's DAWSON system, via email to her email address of record with the DC Bar, and via United States Postal Service certified mail to the post office box address of record with the DC Bar. The Order to Show Cause sent by Federal Express was delivered on August 5, 2024, while the Order to Show Cause sent by certified mail was returned to the Court. Ms. Mayers failed to respond to the Order to Show Cause and thereby waived her right to a hearing.

### 2. Relevant Rules & Standards of Conduct

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. Mayers failed to report to the Court in writing within 30 days the suspension

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of her license to practice law in the Commonwealth of Virginia, her suspension from the practice of law in the District of Columbia, or her suspension from the practice of law before the United States Court of Appeals for the District of Columbia Circuit.

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), U.S. Tax Court Rules of Practice and Procedure. Ms. Mayers' license to practice law was suspended in the Commonwealth of Virginia, and she was suspended by the District of Columbia Court of Appeals and the United States Court of Appeals for the District of Columbia Circuit.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued August 2, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Mayers 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. Mayers may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Ms. Mayers' name is stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and that, until reinstated, Ms. Mayers is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Ms. Mayers 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) Kathleen Kerrigan**  
**Chief Judge**