



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

June 25, 2013

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disciplined by the United States Tax Court for reasons explained in an order issued in the case of each practitioner.

Copies of the orders are attached.

1. Amako N.K. Ahaghotu
2. Paul Shearman Allen
3. Kenneth W. Bond
4. Stephanie Y. Bradley
5. Peter Jason Cabbiness
6. Charles Eugene Christian
7. Joseph A. Gembala, III
8. James Michael Hanners
9. Steven Jay Stanwyck

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Amako Nelson Kingsley Ahaghotu

ORDER OF SUSPENSION

By Order of the District of Columbia Court of Appeals, filed September 27, 2012, Mr. Ahaghotu was suspended from the practice of law in the District of Columbia, pending final order of that court. Also, by Order of the United States Court of Appeals for the District of Columbia, filed January 22, 2013, Mr. Ahaghotu was suspended from the practice of law before that court. Additionally, Mr. Ahaghotu failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of (1) the entry of the September 27, 2012, order of the District of Columbia Court of Appeals; and (2) the order of the United States Court of Appeals for the District of Columbia within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced suspensions, Mr. Ahaghotu appears to have violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional conduct of the American Bar Association.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Ahaghotu the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Ahaghotu to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

On March 27, 2013, the Court received Mr. Ahaghotu's response to the Court's Order to Show Cause, dated March 8, 2013. Therein, Mr. Ahaghotu states that he does not oppose the Court entering a reciprocal Order of Suspension.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ahaghotu is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Ahaghotu shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

~~(Signed)~~ John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Paul Shearman Allen

ORDER OF DISBARMENT

By Order of the District of Columbia Court of Appeals, filed August 23, 2012, Mr. Allen was disbarred, by consent, from the practice of law in the District of Columbia. By Order of the United States Court of Appeals for the District of Columbia Circuit, filed November 21, 2012, Mr. Allen was disbarred from the practice of law before that court. Also, by Order of the United States Court of Appeals for the Fourth Circuit, filed December 28, 2012, Mr. Allen was disbarred from the practice of law before that court. Additionally, Mr. Allen failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entries of the August 23, 2012, order of the District of Columbia Court of Appeals, the November 21, 2012, order of the United States Court of Appeals for the District of Columbia Circuit, and the December 28, 2012 order of the United States Court of Appeals for the Fourth Circuit within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarments, Mr. Allen appears to have violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional conduct of the American Bar Association.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Allen the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Allen to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Mr. Allen by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 12, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court

by the United States Postal Service. The Court has received no written response from Mr. Allen to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Mr. Allen's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Allen is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Allen be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Allen shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Kenneth W. Bond

ORDER OF SUSPENSION

The record of the Court in Bond v. Commissioner, Docket No. 26511-10, shows that Mr. Kenneth W. Bond, a member of the Bar of the Court, failed to comply with orders of this Court and failed to prepare for trial in accordance with the Court's standing pretrial order. See Bond v. Commissioner, T.C. Memo. 2012-313, appeal dismissed (2d Cir., Mar. 18, 2013). Also, the record of the Court in Bond v. Commissioner, Docket No. 23295-11, shows that Mr. Bond failed to comply with Court orders. See Transcript of the Recall of the Case on Oct. 26, 2012, New York, New York; Respondent's Report filed December 14, 2012; Court's Order dated December 19, 2012. Mr. Bond's conduct in the cases at Docket No. 26511-10 and Docket No. 23295-11, appears to have violated Rules 201(a) and 202(a)(3), Tax Court Rules of Practice and Procedure; may constitute conduct unbecoming a member of the bar of the Court, proscribed by Tax Court Rule 202(a)(4); and may have violated the following Model Rules of Professional Conduct of the American Bar Association; Rule 3.2 (Expediting Litigation); Rule 3.4 (Fairness to Opposing Party and Counsel), including Rule 3.4(c), knowingly disobey an obligation under the rules of a tribunal; Rule 8.4(a) (Misconduct - violating the Rules of Professional Conduct) and Rule 8.4(d) (Misconduct - engaging in conduct that is prejudicial to the administration of justice).

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Bond the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Bond to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Mr. Bond by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 11, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court

by the United States Postal Service. The Court has received no written response from Mr. Bond to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Mr. Bond's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Bond is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Bond shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

 (Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Stephanie Y. Bradley

ORDER OF SUSPENSION

By Order of the District of Columbia Court of Appeals, filed September 27, 2012, Ms. Bradley was suspended from the practice of law in the District of Columbia, pending further order of that court. Additionally, Ms. Bradley failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 27, 2012, Order of the District of Columbia Court of Appeals within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced suspension, Ms. Bradley appears to have violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional conduct of the American Bar Association.

The Court issued an Order to Show Cause on March 8, 2013, affording Ms. Bradley the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Ms. Bradley to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of her intention to appear, in person or by counsel, at a hearing concerning her proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Ms. Bradley by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 11, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Ms. Bradley to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Ms. Bradley's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Bradley is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Ms. Bradley shall, within 20 days of service of this order upon her, file with the Court a motion to withdraw as counsel in every pending case in which she is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court her Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Peter Jason Cabbiness

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed December 10, 2012, Mr. Cabbiness was disbarred from the practice of law in the State of California. Additionally, Mr. Cabbiness failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 10, 2012, order of the Supreme Court of California within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarment, Mr. Cabbiness appears to have violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional conduct of the American Bar Association.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Cabbiness the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Cabbiness to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Mr. Cabbiness by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 12, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Cabbiness to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Mr. Cabbiness's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Cabbiness is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Cabbiness be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Cabbiness shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David Bruce Carter, Jr.

ORDER OF SUSPENSION

On January 20, 2011, Mr. Carter pled guilty before the United States District Court for the Western District of Michigan to one count of willfully failing to file Federal income tax returns, in violation of Internal Revenue Code section 7203 for taxable years 2003 through 2009. Judgment in that matter was first imposed on or about May 5, 2011, and was amended on May 11, 2011.

Also, by Final Notice of Suspension with Condition issued by the Attorney Discipline Board of the State of Michigan on January 10, 2012, Mr. Carter was suspended from the practice of law in the State of Michigan for eight months, effective August 17, 2011. As announced in Internal Revenue Bulletin No. 2012-47, dated November 19, 2012, Mr. Carter was suspended from practice before the Internal Revenue Service by default decision in an expedited proceeding under 31 C.F.R. section 10.82.

Additionally, Mr. Carter failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline within 30 days of (1) the Judgment of the United States District Court for the Western District of Michigan issued on May 5, 2011, based upon his guilty plea to the charge of willfully failing to file income tax returns; (2) his suspension from the practice of law by the Attorney Discipline Board of the State of Michigan on January 10, 2012; and (3) his suspension from the practice of law before the Internal Revenue Service, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced conviction and suspensions, Mr. Carter appears to have violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order of Interim Suspension and Order to Show Cause on March 14, 2013, affording Mr. Carter the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order of Interim Suspension and Order to Show Cause instructed Mr. Carter to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order of Interim Suspension and Order to Show Cause, issued March 14, 2013, was mailed to Mr. Carter by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 27, 2013. The copy of the Order of Interim Suspension and Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Carter to the Order of Interim Suspension and Order to Show Cause, issued March 14, 2013, nor has the Court received by April 8, 2013, notice of Mr. Carter's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 14, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Carter is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Carter shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Charles Eugene Christian

ORDER OF DISBARMENT

By Opinion and Order of the Supreme Court of Kentucky, entered September 23, 2010, Mr. Christian was disbarred from the practice of law in the State of Kentucky. Kentucky Bar Ass'n v. Christian, 320 S.W. 3d 687 (2010). Also, Internal Revenue Bulletin No. 2012-47, dated November 19, 2012, announced that Mr. Christian was suspended by default decision in expedited proceeding under 31 C.F.R. section 10.82. Additionally, Mr. Christian failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 23, 2010, Opinion and Order of the Supreme Court of Kentucky, or of the Internal Revenue Service suspension within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-referenced disbarment and suspension, Mr. Christian appears to have violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional conduct of the American Bar Association.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Christian the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Christian to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Mr. Christian by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 11, 2013. The copy of the Order to Show Cause mailed by regular mail has not been returned to

the Court by the United States Postal Service. The Court has received no written response from Mr. Christian to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Mr. Christian's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Christian is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Christian be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Christian shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Joseph A. Gembala, III

ORDER OF SUSPENSION

By letter received on November 13, 2012, Mr. Gembala's attorney, Mr. Samuel C. Stretton, notified the Court that by Order of the Supreme Court of Pennsylvania, dated October 25, 2012, Mr. Gembala was suspended from the practice of law in the State of Pennsylvania for a period of two years, effective October 25, 2012.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Gembala the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Gembala to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

On March 18, 2013, the Court received, through his attorney, Mr. Gembala's response to the Court's Order to Show Cause, dated March 8, 2013. Therein, Mr. Gembala states that he does not object to the imposition of reciprocal discipline.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Gembala is forthwith suspended from further practice before the United States Tax Court until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Gembala shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: James Michael Hanners

ORDER OF DISBARMENT

By Judgment of Disbarment of the District Court of Dallas County, Texas, 193rd Judicial District, dated January 9, 1992, Mr. Hanners was disbarred from the practice of law in the State of Texas.

The Court issued an Order to Show Cause on March 8, 2013, affording Mr. Hanners the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Hanners to (1) submit a written response to the order on or before April 8, 2013, and (2) notify the Court in writing on or before April 8, 2013, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on April 22, 2013.

The Order to Show Cause, issued March 8, 2013, was mailed to Mr. Hanners by both registered and regular mail. Neither mailing has been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Hanners to the Order to Show Cause, issued March 8, 2013, nor has the Court received by April 8, 2013, notice of Mr. Hanners's intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 8, 2013, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hanners is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Hanners be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

• ORDERED that Mr. Hanners shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

(Signed) John O. Colvin

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Steven Jay Stanwyck

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed January 12, 2013, Steven Jay Stanwyck was disbarred from the practice of law in the State of California. Additionally, Mr. Stanwyck failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline within 30 days of the entry of the Supreme Court of California's order of disbarment, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on August 21, 2012, affording Mr. Stanwyck the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined. The Order to Show Cause instructed Mr. Stanwyck to (1) submit a written response to the order on or before September 27, 2012, and (2) notify the Court in writing on or before September 27, 2012, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on October 11, 2012. On September 27, 2012, the Court received Mr. Stanwyck's written response to the Order to Show Cause. In that response, he did not notify the Court of his intention to appear at the hearing and, thus, he waived his right to such hearing. Mr. Stanwyck supplemented his response to the Order to Show Cause by letters received on October 31, 2012, January 14, 2013, March 20, 2013, and May 10, 2013.

Upon consideration of Mr. Stanwyck's submissions and for reasons set forth in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause, issued August 21, 2012, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Stanwyck is forthwith disbarred from further practice before the United States Tax Court, and it is further

ORDERED that Mr. Stanwyck be and he hereby is, prohibited from holding himself out as a member of the Bar of the United States Tax Court, and it is further

ORDERED that Mr. Stanwyck shall, within 20 days of service of this order upon him, file with the Court a motion to withdraw as counsel in every pending case in which he is counsel of record, in accordance with Rule 24, Tax Court Rules of Practice and Procedure, and, in addition, surrender to this Court his Certificate of Admission to practice before this Court.

By the Court:

~~(Signed) John O. Colvin~~

John O. Colvin
Chief Judge

Dated: Washington, D.C.
June 21, 2013

In re Steven Jay Stanwyck

MEMORANDUM SUR ORDER

By Order to Show Cause dated August 21, 2012, the Court ordered Mr. Steven Jay Stanwyck, a member of the Bar of the Court, to show cause why he should not be suspended or disbarred from practice before the Court or otherwise disciplined. See Rule 202(c), Tax Court Rules of Practice and Procedure. All Rule references herein are to the Tax Court Rules of Practice and Procedure, unless stated otherwise. The Order to Show Cause scheduled a hearing before the Court on October 11, 2012, if Mr. Stanwyck submitted a written notice of his intention to appear at the hearing on or before September 27, 2012.

This is a reciprocal discipline case. The Order to Show Cause issued to Mr. Stanwyck was predicated upon his disbarment from the practice of law in the State of California by order of the Supreme Court of the State of California, En Banc, filed January 12, 2012 [In re Steven Jay Stanwyck, S196292 (Sup. Ct. Cal. January 12, 2012), cert. denied ___ U.S. ___, 133 S. Ct. 185 (2012)]. See Rule 202(a)(2). It was also predicated upon his failure to report his disbarment in California to the Chair of the Court's Committee on Admissions, Ethics, and Discipline within 30 days, as required by Rule 202(b). By failing to so inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his disbarment, Mr. Stanwyck

violated Rule 3.4(c) (knowingly disobey an obligation under the rules of a tribunal) of the Model Rules of Professional Conduct of the American Bar Association.

Mr. Stanwyck responded to the Order to Show Cause by letter received by the Court on September 27, 2012. In that letter, he did not notify the Court of his intention to appear for hearing before the Court and, thus, he waived his right to such hearing. Mr. Stanwyck supplemented his response to the Order to Show Cause by letters received on October 31, 2012, January 14, 2013, March 20, 2013, and May 10, 2013.

Background

The action of the Supreme Court of California disbaring Mr. Stanwyck followed the recommendation of the Review Department of the State Bar Court, in an Opinion and Order filed July 15, 2011. In re Steven Jay Stanwyck, Case Nos. 02-O-10226; 05-O-02193 (Cal. Bar Ct. July 15, 2011) (Opinion and Order) (herein Opinion and Order). The recommendation of the Review Department, in turn, followed the recommendation of the hearing judge of the State Bar Court who not only recommended disbarment, but also ordered that, effective February 13, 2010, Mr. Stanwyck be involuntarily enrolled as an inactive member of the State Bar. Opinion and Order at 10.

Shortly after the hearing judge entered his order involuntarily enrolling Mr.

Stanwyck as an inactive member of the bar, the United States District Court for the Northern District of California ordered that Mr. Stanwyck was not eligible to practice in that court, so long as he remained ineligible to practice in the State of California. In re Steven Jay Stanwyck, No. CV 10 80064 MISC VRW (N. D. Cal. May 17, 2010) (Order). Later, after Mr. Stanwyck was disbarred by the California Supreme Court in 2012, the United States District Court for the Southern District of California filed an order disbaring him on May 24, 2012. In the Matter of Attorneys Suspended or Disbarred by the State Bar of California, Case No. 12me0508 (S.D. Cal. May 24, 2012) (Order). Also, the United States District Court for the Central District of California filed an order of disbarment on September 7, 2012. In the Disciplinary Matter of Steven J. Stanwyck, No. MC 12-161 ABC (C.D. Cal. Sept. 7, 2012) (Order of Disbarment) .

According to the Opinion and Order of the Review Department, the story in this case begins circa 1991 when Mr. Stanwyck undertook the representation of United Computer Systems (UCS), a company he acquired. He represented the company in protracted litigation against AT&T, including a division of AT&T, Lucent Technologies, and a subsidiary of AT&T, NCR. According to the Review Department, Mr. Stanwyck's representation of UCS turned into a "relentless crusade against AT&T in state and federal court from 1997 to 2002." Opinion and

Order at 3. By 2002, state and federal trial courts had declared Mr. Stanwyck to be a vexatious litigant and the United States Court of Appeals for the Ninth Circuit had sanctioned him for abusing the judicial process. Opinion and Order at 1. This led to the filing of disciplinary charges before the State Bar Court, which included one count of filing unjust actions in state court, and one count of filing unjust actions in federal court. A third count, failing to pay sanctions ordered by the United States Court of Appeals, was dismissed by the hearing judge.

The hearing judge of the State Bar Court found that Mr. Stanwyck's misconduct in the state court included "filing matters that were determined adversely, re-litigating issues or cases, filing unmeritorious motions, pleadings or papers that were frivolous or intended to cause unnecessary delay." Opinion and Order at 5. The Review Department agreed, and found, by clear and convincing evidence, that in state court Mr. Stanwyck had "filed at least eight matters within a seven-year period that were decided against him or UCS. He also litigated matters that were previously decided, and continually filed pleadings that were frivolous or intended to unnecessarily delay the proceedings." Opinion and Order at 6.

The hearing judge of the State Bar Court also found that Mr. Stanwyck's misconduct in federal court included "re-litigating issues, filing unmeritorious motions and abusing the judicial process." Opinion and Order at 7-8. The Review

Department of the State Bar Court agreed, and found, by clear and convincing evidence, that Mr. Stanwyck “maintained an unjust action in the federal courts by filing fruitless motions on appeal, using frivolous tactics to defeat diversity jurisdiction and disregarding the Ninth Circuit’s order to pay the arbitration fee.”

Opinion and Order at 8.

In making his recommendation, the hearing judge concluded:

[Stanwyck] has engaged for nearly two decades in a deliberate and repeated abuse of the judicial system. He has filed repetitive lawsuits against numerous parties, and conducted those suits in a manner that was abusive of both the parties and the courts. As soon as the parties or the courts stop his antics in one forum, he moves to continue them in another, but frequently adding as defendants the attorneys who had prevailed over him in the prior action. This pattern continues to the present day. Such conduct by a member demonstrates a lack of fitness to practice and continues an ongoing danger to the public, the courts, and the profession.

Numerous courts in the past have endeavored to re-direct [Stanwyck] from his inappropriate ways by issuing warnings and orders of sanctions. More recently, the courts have repeatedly issued declarations that he is a vexatious litigant. Unfortunately, all of these efforts by other courts have not caused [Stanwyck] to adopt a more ethical approach.

Quoted in In re Stanwyck, 450 B.R. 181, 204-05 (Bankr. C.D. Cal. 2011).

The Review Department affirmed the hearing judge and concluded that Mr.

Stanwyck should be disbarred. It summarized his conduct as follows:

The gravity of his offense and the harm he inflicted on parties and the legal system are most significant. He repeatedly filed arbitrations and lawsuits to rehash adjudicated issues and claims. He wasted judicial resources, burdened the courts with frivolous filings, delayed proceedings and harassed parties, including judges who decided cases against him. Stanwyck's pattern of misconduct further supports a disbarment recommendation. [Footnote and citation omitted.]

Despite countless opportunities to conform his behavior to the ethical demands of the profession, Stanwyck chose instead to continue his meritless litigation. We are troubled that he fails to realize that his actions go beyond zealous advocacy, and believe he will continue abusing the legal system.

Opinion and Order at 9.

Discussion

As described above, Mr. Stanwyck was disbarred from the practice of law in the State of California by order of the Supreme Court of California, En Banc, filed January 12, 2012. In re Steven Jay Stanwyck, S196292 (Sup. Ct. Cal. January 12, 2012), cert. denied __ U.S. __, 133 S. Ct. 185 (2012). While the order of the Supreme Court of California disbaring Mr. Stanwyck from practice is entitled to respect in this Court, and will normally be followed, it is not conclusively binding on us. E.g., In re Ruffalo, 390 U.S. 544, 547 (1968); Theard v. United States, 354 U.S. 278, 282 (1957); Selling v. Radford, 243 U.S. 46, 50 (1917).

As true in the case of every reciprocal discipline case, the order disbaring

Mr. Stanwyck from the practice of law in the State of California raises a serious question about Mr. Stanwyck's character and fitness to practice law in this Court. The landmark opinion of the United States Supreme Court in Selling v. Radford, in effect, directs that we recognize the absence of "fair private and professional character" inherently arising as the result of the action of the California Supreme Court, and that we follow the disciplinary action of that court, unless we determine, from an intrinsic consideration of the record of the California proceedings, that one or more of the following factors should appear: (1) that Mr. Stanwyck was denied due process in the form of notice and an opportunity to be heard with respect to the California proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction that we cannot accept the conclusions of the California proceedings; and (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed by the California Supreme Court. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. Stanwyck bears the burden of showing why, notwithstanding the discipline imposed by the California Supreme Court, this Court should impose no reciprocal discipline, or should impose a lesser or different discipline. See, e.g., In

re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3d Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

We have given Mr. Stanwyck an opportunity to present, for our review, the record of the disciplinary proceedings in California, and to point out any grounds to conclude that we should not give effect to the action of the California Supreme Court. See Selling v. Radford, 243 U.S. at 51-52 (“an opportunity should be afforded the respondent * * * to file the record or records of the state court * * * [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan which is now before us”).

As we understand his response, Mr. Stanwyck asks the Court to discharge the subject Order to Show Cause for five principal reasons. First, he makes vague statements that his disbarment by the Supreme Court of California was based upon findings that “are not supported by facts in the record and are in fact contrary to them.” Mr. Stanwyck does not specifically discuss the record of his disciplinary proceedings. Rather, he makes reference, without providing citations, to “three decisions in the 9th Circuit, one published, arising from the litigation between AT&T and my client”, that, he says, are contrary to the action of the California

Court because they show the effectiveness of his representation. Second, Mr. Stanwyck asks the Court to discharge the Order to Show Cause based upon issues under the Americans with Disabilities Act of 1990, 42 U.S.C. §12101, et seq. Third, Mr. Stanwyck asks the Court to discharge the Order to Show Cause based upon issues under the Bankruptcy Code, 11 U.S.C. §525(a) (involving bankruptcy discrimination). Fourth, Mr. Stanwyck asserts that his disbarment is not sustainable because it is based entirely upon the “pleadings and filings of authors, including federal judges who claimed that they were not subject to a state court subpoena.” Finally, Mr. Stanwyck submits a “Medical-Work-Events Timeline May 9, 2013” in which he describes the highlights of his professional career and certain of his medical ailments and conditions.

The above issues are similar to the issues that Mr. Stanwyck raised during his disciplinary proceedings before the United States District Court for the Central District of California. The Order of Disbarment issued by that court described those issues and concluded that no discussion of them was necessary:

Substantively, the portions of Respondent’s [Mr. Stanwyck’s] 15-page Response brief devoted to his medical conditions, his Americans with Disability Act requests, his bankruptcy cases, some professional “wins,” and some of his professional background appear

to have no relation to the grounds set forth in Local Rule 83-3.2.3 [relating to the Selling v. Radford factors] by which Respondent can avoid disbarment. The Court therefore need not discuss that material.

See In the Disciplinary Matter of Steven J. Stanwyck, United States District Court for the Central District of California, No. MC 121-161 ABC, Order of Disbarment filed September 7, 2012.

The same is true of Mr. Stanwyck's argument before this Court.

As to Mr. Stanwyck's assertion that his disbarment was not supported by the record of his disciplinary proceeding, we point out that we do not sit as a court of review with respect to the proceedings before the State Bar Court. See Selling v. Radford, 243 U.S. at 49-50; In re Sibley, 564 F.3d at 1341. To the contrary, as mentioned above, we are required to accept the facts found by the California Court, and to follow the action of that court unless, from an intrinsic consideration of the record before that court, we find one or more of the three factors identified by the Supreme Court in Selling v. Radford, discussed above.

In any event, there is nothing in the jurisprudence of the Ninth Circuit that is contrary to the disciplinary action of the Supreme Court of California. Indeed, the Ninth Circuit affirmed Mr. Stanwyck's designation as a "vexatious litigant", and it recognized the overly zealous nature of Mr. Stanwyck's pursuit of claims against AT&T in United Computer Sys., Inc. v. AT&T Corp., et al., 107 Fed. Appx. 818, 820 (9th Cir. 2004), as follows:

The district court did not abuse its discretion in declaring UCS and Stanwyck to be vexatious litigants nor in imposing a pre-filing order restricting UCS and Stanwyck from filing suit against AT & T in district court. * * * UCS and Stanwyck have attempted to litigate .

some or all of their claims against AT & T in no fewer than five arbitrations and eight lawsuits, and have further attempted to sue attorneys and judges involved in the AT & T arbitrations and lawsuits ten times. Four of these lawsuits have resulted in declarations that UCS and/or Stanwyck were vexatious litigants and four of them have resulted in other sanctions being imposed on UCS and/or Stanwyck. There is thus no doubt that UCS and Stanwyck have an abusive and lengthy history of litigation against AT & T, its corporate affiliates, officers, and lawyers. [Footnote omitted.]

Also see Pine Associates, Inc. v. Chase Mortg. Holdings, Inc., 234 Fed. Appx. 697 (9th Cir. 2007) (“Stanwyck, and his related corporations, have been designated as vexatious litigants by four state and federal courts.”).

As to Mr. Stanwyck’s claim that the Order to Show Cause should be discharged by reason of issues under the the Americans with Disabilities Act of 1990, 42 U.S.C. §12101, et seq., Mr. Stanwyck has made no showing that the California court denied accommodations to which he was entitled under the Americans with Disabilities Act, nor has he shown that any such issues are related to the issues here. Similarly, Mr. Stanwyck has not shown that any issues under the Bankruptcy Code, 11 U.S.C. §525(a) (involving bankruptcy discrimination) are related to whether he should be subject to reciprocal discipline in this Court.

Accordingly, we reject Mr. Stanwyck’s claim that this Court’s Order to Show Cause should be discharged by reason of any such issues.

We reject Mr. Stanwyck's fourth point that his disbarment is not sustainable because it is based entirely upon the "pleadings and filings of authors, including federal judges who claimed that they were not subject to a state court subpoena." In his state disciplinary proceeding, Mr. Stanwyck had no right to compel the testimony of any of the federal judges who had presided over the cases in which his alleged misconduct took place. See United States v. Morgan, 313 U. S. 409, 422 (1941); In re Sibley, 564 F.3d at 1341.

Finally, we fail to see any connection of "Medical-Work-Events Timeline May 9, 2013" to the issue whether Mr. Stanwyck should be subject to reciprocal discipline.

In sum, Mr. Stanwyck has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. He was given a full opportunity to be heard by both the Hearing Department and the Review Department of the State Bar Court and, thus, there was no "want of notice or opportunity to be heard" in the California proceeding. See Rosenthal v. Justices of the Supreme Court of California, 910 F.2d 561, 565 (9th Cir. 1990) ("The State of California provides attorneys subject to discipline with more than constitutionally sufficient procedural due process."). He has shown no infirmity of proof. The California Court relied upon the record of Mr. Stanwyck's litigation in various cases before state and

federal courts. Finally, Mr. Stanwyck has shown no "other grave reason" not to give effect to the action of the Supreme Court of California. See Selling v. Radford, 243 U.S. at 51. Accordingly, we will give full effect to the revocation of Mr. Stanwyck's license to practice in the State of California.

CONCLUSION

Considering the entire record in this matter, we conclude that Mr. Stanwyck has not shown good cause why he should not be suspended, disbarred or otherwise disciplined, and we further conclude that, under Rule 202, the appropriate discipline in this case is disbarment.

The Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
June 21, 2013