

UNITED STATES TAX COURT

WASHINGTON, D.C. 20217

September 6, 2018

PRESS RELEASE

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

A copy of the order is attached.

1. David H. Bjornson

Attachment

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David H. Bjornson

ORDER OF REPRIMAND

On January 2, 2018, Mr. Bjornson was convicted of felony driving under the influence of alcohol pursuant to a plea bargain agreement in the Montana Fourth Judicial District Court for Missoula County. On January 18, 2018, the Montana Office of Disciplinary Counsel (the Disciplinary Counsel) filed a Petition for Determination Regarding Lawyer Convicted of a Criminal Offense with the Supreme Court of Montana. By Order filed February 6, 2018, the Supreme Court of Montana directed the Disciplinary Counsel to prepare and file a formal complaint with the Commission on Practice of the Supreme Court of the State of Montana (the Commission on Practice) based on the felony conviction and held Mr. Bjornson's immediate suspension from the practice of law in the State of Montana in abeyance pending the Court's consideration of the submissions the parties were directed to submit in that Order. On February 7, 2018, the Disciplinary Counsel filed a Complaint against Mr. Bjornson with the Commission on Practice. By Order filed February 27, 2018, the Supreme Court of Montana stayed Mr. Bjornson's suspension from the practice of law in the State of Montana, pending formal disciplinary complaint proceedings.

By letter received February 26, 2018, Mr. Bjornson informed the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of having received a felony conviction in Montana for driving under the influence of alcohol. By Order of Interim Suspension and Order to Show Cause, dated March 12, 2018, the Court immediately suspended Mr. Bjornson from practice before this Court pending final disposition of disciplinary proceedings pursuant to Rule 202(d) of the Tax Court Rules of Practice and Procedure. The Order of Interim Suspension and Order to Show Cause afforded Mr. Bjornson 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. Bjornson to (1) submit a written response to the order on or before April 11, 2018, and (2) notify the Court in writing on or before April 11, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court on May 2, 2018.

On April 11, 2018, the Court received David H. Bjornson's Response to the Court's March 12, 2018 Order to Show Cause. Based on the Response, the Court continued Mr. Bjornson's hearing to July 17, 2018. The hearing date was later changed

to July 18, 2018. On April 27, 2018, the Court received a Supplemental Response to the Court's March 12, 2018 Order to Show Cause.

On July 5, 2018, the Court received David H. Bjornson's Further Response to the Court's March 12, 2018 Order to Show Cause. In the Further Response, Mr. Bjornson stated that by Order, filed May 17, 2018, the Supreme Court of the State of Montana ordered Mr. Bjornson to appear before that Court for a public censure on June 12, 2018, and put Mr. Bjornson's admission to practice in the State of Montana on probationary status for 10 years. Mr. Bjornson further stated that on June 12, 2018, Mr. Bjornson appeared as ordered and was publicly censured. Mr. Bjornson also stated that by Order, dated June 14, 2018, the Supreme Court of the State of Washington imposed reciprocal discipline on Mr. Bjornson, reprimanding him. Mr. Bjornson asked this Court to follow the determination of the Supreme Court of the State of Washington and reprimand Mr. Bjornson and, as a condition of his continued ability to practice before this Court, require Mr. Bjornson to fully comply with the terms of his criminal DUI probation and license probation imposed in the State of Montana. Based on the Further Response, the Court cancelled the hearing scheduled on July 18, 2018.

Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause issued March 12, 2018, is made absolute and David H. Bjornson is reprimanded for his conviction of felony driving under the influence of alcohol in the Montana Fourth Judicial District Court for Missoula County. This Order, a copy of which will be placed in Mr. Bjornson's file at the Court and will be available to the public, shall serve as that reprimand. The interim suspension is terminated effective on the date of this Order.

(Signed) Maurice B. Foley

Maurice B. Foley Chief Judge

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Dated: Washington, D.C. September 6, 2018