

UNITED STATES TAX COURT WASHINGTON, D.C. 20217

October 13, 2017

## PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disbarred, suspended, or reinstated 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. F. Francis Barilla
- 2. William Doonan
- 3. Michael E. Kohn

Attachments

#### UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: F. Francis Barilla

### **ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Barilla on June 13, 2017, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined based upon (1) his disbarment from the practice of law in the State of California, effective March 1, 2017, by Order of the Supreme Court of California filed January 30, 2017; (2) a private reproval by the State Bar Court of California on February 2, 2012; (3) his suspension from the practice of law in California for a period of one year, which was stayed, his actual suspension for a period of 30 days, and his probation for two years, by Order of the Supreme Court of California filed June 26, 2014; (4) his suspension from the practice of law in California for a period of one year, which was stayed, his actual suspension for a period of 90 days, and his probation for two years, by Order of the Supreme Court of California filed September 23, 2015; and (5) his failure to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the three disciplinary orders issued against him by the Supreme Court of California and his reproval by the State Bar Court of California within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause directed Mr. Barilla to (1) submit a written response to the Order on or before July 13, 2017, and (2) notify the Court in writing on or before July 13, 2017, 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 August 2, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an office address in Santa Ana, California, that is the most recent address that the Court has on record for Mr. Barilla, and to another address, also in Santa Ana, California, that is listed as that of Mr. Barilla's attorney in his state disciplinary proceedings. The tracking information listed on the USPS website for the copy of the Order that was mailed by certified mail to the Court's address of record for Mr. Barilla is: "Your item departed our USPS facility in Santa Ana, CA Distribution Center on June 16, 2017 at 12:54 am. The item is currently in transit to the

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destination." The tracking information listed on the USPS website for the copy of the Order that was mailed by certified mail to Mr. Barilla's attorney is: "Your item was delivered to the front desk or reception area at 10:08 am on June 16, 2017 in Santa Ana, CA." Neither of the copies of the Order that were mailed by regular mail has been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Barilla to the Order to Show Cause, nor did the Court receive by July 13, 2017, notice of Mr. Barilla's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 13, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Barilla is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Barilla's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Barilla is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Barilla's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Barilla as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Barilla shall, within 20 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) L. Palge Marvel

L. Paige Marvel Chief Judge

Dated: Washington, D.C. October 13, 2017

#### UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: William Doonan

## **ORDER OF SUSPENSION**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Doonan on June 13, 2017, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon his felony conviction on one felony count of aiding and assisting preparation of false and fraudulent U.S. individual income tax returns, in violation of 26 U.S.C. Section 7206(2), and one felony count of corruptly endeavoring to obstruct and impede the due administration of the Internal Revenue laws, in violation of 26 U.S.C. Section 7212(a), in case number 1:16-cr-00732-VSB, <u>United States of America v. William Doonan</u>, in the United States District Court for the Southern District of New York. Mr. Doonan was convicted and sentenced on May 12, 2017, to pay criminal monetary penalties and to serve 24 months of imprisonment followed by one year of supervised release. Mr. Doonan is currently serving his sentence at Fort Dix Federal Correctional Institution, with a projected release date of April 2, 2019.

The Order of Interim Suspension and Order to Show Cause instructed Mr. Doonan to (1) submit a written response to the Order on or before July 13, 2017, and (2) notify the Court in writing on or before July 13, 2017, 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 August 2, 2017.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to a street address in the Bronx, New York, that is the most recent address that the Court has on record for Mr. Doonan, and to another address, also in the Bronx, New York, that is listed as Mr. Doonan's current address on the New York State Unified Court System's website. The tracking information listed on the USPS website for the copy of the Order that was mailed by certified mail to the Court's address of record for Mr. Doonan is: "Your item was delivered to an individual at the address at 11:21 am on June 15, 2017, in Bronx, NY 10461." The tracking information listed on the USPS website for the copy of the Order that was mailed by certified mail to the New York State Unified Court System's address of record for Mr. Doonan is: "Your

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an individual at the address at 1:50 pm on July 6, 2017 in Bronx, NY 10461." Neither of the copies of the Order that were mailed by regular mail has been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Doonan to the Order of Interim Suspension and Order to Show Cause, nor did the Court receive by July 13, 2017, notice of Mr. Doonan's intention to appear at the scheduled hearing.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued June 13, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Doonan is suspended from practice before the United States Tax Court until further order of the Court. <u>See</u> Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Doonan is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Doonan's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Doonan as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Doonan shall, within 20 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) L. Palge Marvel

L. Paige Marvel Chief Judge

Dated: Washington, D.C. October 13, 2017

## UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Michael E. Kohn

## **ORDER OF REINSTATEMENT**

On January 28, 2003, the Court issued an Order to Show Cause to Mr. Kohn based upon his conviction upon pleading guilty to one count of 26 U.S.C. section 7212, Obstruction of Internal Revenue Code in the United States District Court for the Eastern District of Missouri. Mr. Kohn was sentenced to six months imprisonment followed by one year of supervised release including home confinement for a period of six months. Mr. Kohn tendered his resignation from practice before this Court on March 17, 2003. His resignation was accepted as of April 23, 2003. On June 9, 2003, Mr. Kohn surrendered his license to practice law in the State of Missouri.

On April 6, 2017, the Court received a petition for reinstatement to practice before the Court from Mr. Kohn's attorney, Catherine Chollet. On June 16, 2017, the Court sent Mr. Kohn a letter affording him the opportunity to provide additional information demonstrating that he had met the requirements to be readmitted. On July 13, 2017, the Court received an Amended Petition for Readmission from Ms. Chollet, in response to the Court's letter, dated June 16, 2017. In the amended petition, Mr. Kohn states that he was reinstated by a Unanimous Decision of the Missouri Supreme Court to the practice of law in the State of Missouri subject to a period of probationary legal practice on January 25, 2011. Mr. Kohn attached to his original petition for reinstatement a copy of an order of the Supreme Court of Missouri dated January 11, 2016, stating that he had successfully completed the probationary period and the legal practice probationary period was terminated. Mr. Kohn also attached a certificate of good standing dated January 6, 2017, issued by the Supreme Court of Missouri stating that he was admitted to practice on January 25, 2011. We find that Mr. Kohn is eligible for reinstatement before this Court under Rule 202(f)(2)(B) of the Tax Court Rules of Practice and Procedure and that his reinstatement is not detrimental to the integrity and standing of this Court's Bar.

Upon due consideration, it is hereby

ORDERED that Mr. Kohn's petition for reinstatement is granted and

Michael E. Kohn is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Stringt) L. Palge Marvel

L. Paige Marvel Chief Judge

Dated: Washington, D.C. October 13, 2017