



**UNITED STATES TAX COURT**  
WASHINGTON, D.C. 20217

October 26, 2022

**PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended, disbarred, or disciplined by the United States Tax Court for reasons explained in the attached orders.

1. Paul Saul Haar
2. Isaac Henry Marks
3. David H. Miller



# United States Tax Court

Washington, DC 20217

In the Matter of

Paul Saul Haar,

## **ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Haar on July 29, 2022, affording him the opportunity, on or before September 1, 2022, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing concerning his proposed discipline if he submitted, on or before September 1, 2022, notice of his intention to appear in person or by counsel. He was directed to send his response and notice in writing to [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

The Order to Show Cause was based on Mr. Haar's suspension from the practice of law in 2022 and 1997 in both the District of Columbia and in Maryland. Most recently, Mr. Haar was suspended from the practice of law for seven months in the District of Columbia, effective March 26, 2022, to be followed by a one-year period of probation by opinion and order of the District of Columbia Court of Appeals. *See In re Haar*, 270 A.3d 286 (D.C. 2022). Based on the same misconduct as that sanctioned in the District of Columbia, Mr. Haar was suspended from the practice of law in Maryland for seven months, effective *nunc pro tunc* to March 24, 2022, to be followed by one year of probation pursuant to the terms contained in a probation agreement. *See Attorney Grievance Comm'n of Md. v. Haar*, 273 A.3d 888 (Md. 2022). Previously, Mr. Haar was suspended from the practice of law for 30 days in the District of Columbia by opinion of the District of Columbia Court of Appeals filed July 17, 1997. *See In re Haar*, 698 A.2d 412 (D.C. 1997). Based on the same misconduct, he was suspended from the practice of law for 30 days by consent in Maryland by Order of the Court of Appeals of Maryland dated September 2, 1997. *See Attorney Grievance Comm'n of Md. v. Haar*, 699 A.2d 434 (Md. 1997).

The Order to Show Cause was shipped by Federal Express (FedEx) to Mr. Haar's address of record with the Court and to the address set forth in his letter self-reporting his most recent discipline to the Court. In addition, the Order to Show Cause was sent to Mr. Haar on July 29, 2022, via email to the email address set forth in his letter self-reporting his discipline to the Court. The Court received via email from FedEx confirmation that the Order to Show Cause had been delivered to Mr. Haar's address of record on August 1, 2022 at 12:20 p.m. and to the mailing address set forth in his letter reporting the discipline on August 1, 2022 at 12:33 p.m.

The Court has received no response from Mr. Haar. Mr. Haar's right to a hearing is deemed waived as he did not advise the Court in writing on or before

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September 1, 2022, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued July 29, 2022, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Haar is suspended from practice before the United States Tax Court until further order of the Court. For reinstatement requirements and procedures, see Rule 202(f), Tax Court Rules of Practice and Procedure. It is further

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

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

ORDERED that the Court will file orders to withdraw Mr. Haar as counsel in any pending cases in which he appears as counsel of record.

By the Court:

**(Signed) Kathleen Kerrigan**  
Chief Judge



# United States Tax Court

Washington, DC 20217

In the Matter of

Isaac Henry Marks,

## ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Marks on March 29, 2022, affording him the opportunity, on or before April 27, 2022, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing to be held in person on June 15, 2022.

As described therein, the Order to Show Cause was predicated on the District of Columbia Court of Appeals opinion, filed June 24, 2021, suspending Mr. Marks from the practice of law in the District of Columbia for a period of one year with reinstatement contingent upon completion of six hours of CLE on trust account management and three hours on legal ethics. *See In re Marks*, 252 A.3d 887 (D.C. 2021). Mr. Marks failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline, of the June 24, 2021, District of Columbia Court of Appeals opinion within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. Mr. Marks also failed to inform the Chair of the order filed on November 15, 2021, by the Court of Appeals of Maryland as reciprocal action based on the District of Columbia suspension. The order indefinitely suspended Mr. Marks from the practice of law in Maryland beginning September 13, 2021, with a right to petition for reinstatement in one year.

The Court received Mr. Marks' written response on April 27, 2022. In his response, Mr. Marks disclosed a suspension pending a reciprocal disciplinary proceeding before the State of Kansas. Mr. Marks also apologized for the failure to notify this Court of the June 24, 2021, District of Columbia suspension. Finally, Mr. Marks expressed his intent to appear at the June 15, 2022, hearing and requested that the Court impose discipline identical to that in *In re Marks*. The written submissions provided by Mr. Marks appeared to support this request for reciprocal discipline.

On the hearing date, Mr. Marks attempted to appear remotely. The Court received communications on June 15 and 20, 2022, explaining the basis of Mr. Marks' misunderstanding and the need for a remote hearing.

The Court subsequently issued an Order to Mr. Marks on July 8, 2022, affording him the opportunity on or before August 8, 2022, to supplement his response to the Order to Show Cause and, if he deemed necessary, provide the basis for a hearing as well as documentary support in the event of a special accommodation

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request. The Order also provided that in the event Mr. Marks were to submit a written unconditional resignation from the bar of the United States Tax Court, the Court would entertain a written application for readmission upon his reinstatement to practice in the District of Columbia.

On August 8, 2022, Mr. Marks submitted via email a response to the Order. In that response, Mr. Marks provided updates, with supporting documentation, as to his attorney disciplinary matters in Kansas and the District of Columbia. Mr. Marks also disclosed, with supporting documentation, a new reciprocal disciplinary proceeding initiated by the United States Court of Appeals for the District of Columbia Circuit. Mr. Marks did not provide an update as to his status with the State of Maryland. On August 24, 2022, Mr. Marks submitted via email a second response to the Order, attaching a certificate of good standing issued to him by the District of Columbia Bar on August 23, 2022, showing that he has been restored to good standing to practice law in the District of Columbia.

While Mr. Marks has been restored to active status in the District of Columbia, he remains reciprocally suspended in Maryland and Kansas, and subject to pending action before the Court of Appeals for the D.C. Circuit. Accordingly, the Court will apply the discipline provided for in Rule 202(a)(2), Tax Court Rules of Practice and Procedure. For reinstatement requirements and procedures, see Rule 202(f), Tax Court Rules of Practice and Procedure.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 29, 2022, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Marks is suspended from practice before the United States Tax Court until further order of the Court. It is further

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

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

ORDERED that the Court will file orders to withdraw Mr. Marks as counsel in any pending cases in which he appears as counsel of record.

By the Court:

**(Signed) Kathleen Kerrigan**  
Chief Judge



# United States Tax Court

Washington, DC 20217

In the Matter of

David H. Miller,

## **ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Miller on July 29, 2022, affording him the opportunity, on or before September 1, 2022, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing concerning his proposed discipline if he submitted, on or before September 1, 2022, notice of his intention to appear in person or by counsel. He was directed to send his response and notice in writing to [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

The Order to Show Cause was shipped by Federal Express (FedEx) to Mr. Miller's address of record with the Court and to his address at the federal correctional institution in which he is currently serving his sentence. The Court received via email from FedEx confirmation that the Order to Show Cause had been delivered to Mr. Miller's address of record on August 2, 2022 at 3:29 p.m. and to the federal correctional institution on August 1, 2022 at 9:35 a.m.

The Order to Show Cause was based on Mr. Miller's conviction on October 4, 2019, in the United States District Court for the Eastern District of Virginia of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349; conspiracy to launder monetary instruments, in violation of 18 U.S.C. § 1956(h); mail fraud, in violation of 18 U.S.C. §§ 2 and 1341; and wire fraud, in violation of 18 U.S.C. §§ 2 and 1343. In addition, the Order to Show Cause was based on the revocation of Mr. Miller's license to practice law in the Commonwealth of Virginia, effective February 21, 2020, by Memorandum Order of Revocation entered February 27, 2020, by the Virginia State Bar Disciplinary Board and his disbarment from the practice of law in the District of Columbia by order of the District of Columbia Court of Appeals filed September 16, 2021, due to his criminal convictions. See In re Miller, 258 A.3d 834 (D.C. 2021).

The Court has received no response from Mr. Miller. Mr. Miller's right to a hearing is deemed waived as he did not advise the Court in writing on or before September 1, 2022, of his intention to appear at a hearing concerning his proposed discipline.

A member of the Bar of this Court may be disciplined by this Court as a result of, inter alia, conviction in any court of the United States of any felony or of any lesser

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crime involving fraud or moral turpitude. Rule 202(a)(1), Tax Court Rules of Practice and Procedure. A member of the Bar of this Court may also be disciplined by this Court as a result of 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. Rule 202(a)(2), Tax Court Rules of Practice and Procedure. Mr. Miller was convicted in a court of the United States for various crimes involving fraud, his license to practice law was revoked by the Commonwealth of Virginia, and he was disbarred from the District of Columbia. Mr. Miller also failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his convictions or the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued July 29, 2022, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Miller is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Miller 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) Kathleen Kerrigan**  
Chief Judge