



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

November 21, 2022

**PRESS RELEASE**

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

1. William O. Grimsinger



# United States Tax Court

Washington, DC 20217

In the matter of William O. Grimsinger, Jr.

## ORDER OF SUSPENSION

On August 22, 2022, the Court issued an Order to Show Cause (the Order) in which Mr. Grimsinger was (1) ordered to file a response on or before September 21, 2022, to show cause as to why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and (2) afforded the opportunity to appear at a hearing concerning his proposed discipline if he submitted, on or before September 21, 2022, notice of his intention to appear in person or by counsel. He was directed to send his response and notice in writing to the Court at a specified email address.

The Order was served on Mr. Grimsinger via his email of record with the Court, and electronic confirmation of delivery was received. Due to an inadvertent clerical error, the copy of the Order served via email did not include the Court's "served" stamp. Subsequent attempts to re-send a stamped copy of the Order to Mr. Grimsinger by email proved unsuccessful. Stamped copies of the Order were therefore delivered by Federal Express (FedEx) to Mr. Grimsinger's address of record with the Court and to a different mailing address set forth in his profile on the State Bar of Texas website. The Court received via email from FedEx confirmation that the Order had been delivered to Mr. Grimsinger's address of record at 11:43 a.m. on September 6, 2022, and to the address set forth in his profile on the State Bar of Texas website at 11:50 a.m. on September 6, 2022.

The Court has received no response from Mr. Grimsinger. Therefore, Mr. Grimsinger's right to a hearing is deemed waived as he did not advise the Court in writing on or before September 21, 2022, of his intention to appear at a hearing concerning his proposed discipline.

The Order was based, in part, on the Agreed Judgment of Probated Suspension (Agreed Judgment) Mr. Grimsinger entered into with the Chief Disciplinary Counsel of the State Bar of Texas on July 8, 2022. *See* In the Matter of William O. Grimsinger, Jr., Bar No. 00792151, Investigatory Panel 4-6, District No. 4, Grievance Committee, File Nos. 202105541 & 202106054, Agreed Judgment of Probated Suspension. The State Bar of Texas suspended Mr. Grimsinger from the practice of law for a period of three years, with the suspension being fully probated pursuant to certain terms. The

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agreed upon suspension period began on August 1, 2022, and ends July 31, 2025.<sup>1</sup>

This Court may discipline a member of the Bar of 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. A member of the Bar of this Court may also be disciplined as a result of conduct that violates the Rules of the Court or orders or other instructions of the Court. Rule 202(a)(3), Tax Court Rules of Practice and Procedure. Discipline may consist of disbarment, suspension from practice before the Court, reprimand, admonition, or any other sanction that the Court may deem appropriate. Rule 202(c), Tax Court Rules of Practice and Procedure.

*Selling v. Radford*, 243 U.S. 46 (1916), establishes the legal standard that governs the imposition of reciprocal discipline. Under *Selling*, we will recognize the suspension of the State Bar of Texas unless, from an examination of the record, it appears that the state procedure was wanting in due process, there was such an infirmity of proof as to give rise to a clear conviction that we could not accept the conclusion of the state court, or that some other grave reason exists that convinces us not to accept the action taken by Texas. *See Id.* at 51. Mr. Grimsinger failed to respond to this Court's Order. There is nothing in the record to demonstrate that Mr. Grimsinger was deprived of due process during the disciplinary proceeding in Texas.

Furthermore, Mr. Grimsinger's actions in the course of this matter have violated the Rules and orders of this Court. *See* Rule 202(b), Tax Court Rules of Practice and Procedure. 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. *Id.* The State Bar of Texas Agreed Judgment, filed July 8, 2022, constitutes an imposition of discipline. Mr. Grimsinger violated Rule 202(b), Tax Court Rules of Practice and Procedure, when he failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action entered into and taken against him within 30 days of the Agreed Judgment. Mr. Grimsinger additionally violated an order of this Court by failing to submit a response to the Order to Show Cause issued August 22, 2022, on or before September 21, 2022. In addition to the State Bar of Texas actions against Mr. Grimsinger, the Order detailed cases in which he failed to withdraw as counsel during times when his right to practice had been administratively suspended by the State Bar of Texas, and instances in which he failed to appear at hearings and trials, failed to respond to Court orders, and failed to cooperate with opposing counsel.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued August 22, 2022, is

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<sup>1</sup> Mr. Grimsinger has since additionally been suspended by the State Bar of Texas for an administrative reason and as of November 1, 2022, is ineligible to practice law in Texas.

made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Grimsinger 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. Grimsinger is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Grimsinger's practitioner access to case files maintained by the Court in electronic form is revoked. It is further

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

By the Court:

**(Signed) Kathleen Kerrigan**  
Chief Judge