



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

November 22, 2019

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or disbarred by the United States Tax Court for reasons explained in an order issued in the case of each practitioner, and a memorandum sur order issued with respect to Ted Austin Burkhalter, Jr.

Copies of the orders and the memorandum sur order are attached.

1. Gregory A. Broiles
2. Ted Austin Burkhalter, Jr.
3. William O. Guffey
4. Louisa C. McLaughlin
5. Daniel W. Morse, Jr.
6. James C. Mulder

Attachments

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Gregory A. Broiles

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Broiles on June 17, 2019, affording him the opportunity, on or before July 17, 2019, 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 on September 4, 2019, concerning his proposed discipline. The Order to Show Cause was based on the following disciplinary actions: (1) an order of the Supreme Court of California, filed February 5, 2018, that suspended Mr. Broiles from the practice of law in California for one year, execution of which was stayed, and placed him on probation for two years subject to conditions, including that he be actually suspended for the first 60 days of probation and that he take and pass the Multistate Professional Responsibility Examination (MPRE) within one year, see Broiles on Discipline, No. S245634, 2018 Cal. LEXIS 958 (Cal. Feb. 5, 2018); (2) in a separate disciplinary proceeding, an order of the State Bar Court of California, Hearing Department, filed January 3, 2019, entering his default and enrolling him as an inactive member of the bar as a result of his failure to respond to a notice of disciplinary charge; and (3) an order of the State Bar of California, Review Department, En Banc, filed March 21, 2019, in In re Broiles, Nos. 16-O-11170, 16-O-17276, and 17-O-03077, that suspended him from the practice of law in California based on his failure to pass the MPRE as required by the Supreme Court of California's February 5, 2018, order.

Furthermore, Mr. Broiles failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed initially by both certified and regular mail to Mr. Broiles's address of record with this Court and to his address of record with the State Bar of California. The copies of the Order mailed by certified and by regular mail to Mr. Broiles's address of record with this Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The

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copy of the Order mailed by certified mail to Mr. Broiles's address of record with the State Bar of California was returned to the Court by the USPS, the envelope stamped "Return To Sender – Not Deliverable as Addressed – Unable to Forward". The copy of the Order mailed by regular mail to Mr. Broiles's address of record with the State Bar of California was returned to the Court, the envelope stamped "Return To Sender – Not At This Address". Accordingly, it appears that none of the Court's Orders to Show Cause reached Mr. Broiles, and the Court received no response from him to these initial mailings.

Subsequently, the Court learned of two additional addresses, a post office box and a street address in San Jose, California, at which Mr. Broiles could possibly be contacted. Accordingly, on July 25, 2019, the Court issued and mailed by both certified and regular mail to those addresses an Order extending the time within which Mr. Broiles could respond to the Order to Show Cause to August 26, 2019. The copies of the Order extending time mailed by certified and by regular mail to the San Jose street address and the copy of the Order mailed by certified mail to the San Jose post office box were returned to the Court by the USPS, each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". The copy of the Order mailed by regular mail to the San Jose post office box has not been returned to the Court.

The Court has received no response from Mr. Broiles. Furthermore, Mr. Broiles's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before August 26, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 17, 2019, as extended by the Order extending the time within which Mr. Broiles could respond, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Broiles is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

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

ORDERED that Mr. Broiles'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. Broiles as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Ted Austin Burkhalter, Jr.

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Burkhalter on April 29, 2019, affording him the opportunity, on or before May 29, 2019, 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 on September 4, 2019, concerning his proposed discipline. The Order to Show Cause was based upon Mr. Burkhalter's suspension by the Supreme Court of Tennessee from the practice of law in Tennessee for three years with conditions, including that he be actively suspended for one year, with the remainder to be served on probation. Furthermore, Mr. Burkhalter failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

Upon due consideration of Mr. Burkhalter's written responses which the Court received on May 21, 2019, and July 22, 2019, and for the reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Burkhalter is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

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

ORDERED that Mr. Burkhalter'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. Burkhalter as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019

In re: Ted Austin Burkhalter, Jr.

MEMORANDUM SUR ORDER

On April 29, 2019, this Court issued to Mr. Burkhalter an Order to Show Cause, affording him the opportunity to show cause, if any, on or before May 29, 2019, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to attend a hearing on September 4, 2019, regarding his proposed discipline. The Order to Show Cause was based on the Order of Enforcement, filed June 19, 2018, in case number M2018-01101-SC-BAR-BP, in which the Supreme Court of Tennessee suspended Mr. Burkhalter for three years with conditions, including that he be actively suspended for one year, with the remainder to be served on probation. In addition, Mr. Burkhalter failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

On May 21, 2019, Mr. Burkhalter filed a written response to the Court's Order, in which he requested an extension of time in order to fully respond to the Court's Order. Mr. Burkhalter did not notify the Court of an intention to appear at the hearing scheduled on September 4, 2019. The Court issued an Order on May 23, 2019, extending the time for Mr. Burkhalter's response to be filed to July 29, 2019. On July 22, 2019, the Court received Mr. Burkhalter's response, which included copies of the

relevant documents from the prior disciplinary proceeding. In that response, Mr. Burkhalter did not notify the Court of an intention to appear at the hearing scheduled on September 4, 2019, and therefore he is deemed to have waived his right to a hearing before this Court.

BACKGROUND

As stated previously, on June 19, 2018, Mr. Burkhalter was suspended by the Supreme Court of Tennessee from the practice of law in the State of Tennessee for three years with conditions, including that he be actively suspended for one year, with the remainder to be served on probation. The Tennessee Supreme Court found that Mr. Burkhalter had engaged in ethical misconduct, in violation of Tennessee Rules of Professional Conduct 3.3 (candor toward the tribunal) and 8.4 (misconduct), while representing the executrix of a probate estate. In the probate matter, Mr. Burkhalter had filed with the court a waiver of accounting and inventory bearing the notarized signatures of three persons. The signatures on the waiver had been notarized by Mr. Burkhalter. It was later discovered that one of the signatures had not been made by the person whose signature it purported to be nor was the date that appeared in the notarization for that person a date on which that person could have signed the waiver.

DISCUSSION

This is a reciprocal discipline case in which the landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that

we recognize the absence of “fair private and professional character” inherently arising as the result of the actions of the courts that have previously disciplined Mr. Burkhalter. We follow the disciplinary actions of those courts, unless we determine, from an intrinsic consideration of the records of the prior disciplinary proceedings that one or more of the following factors appears: (1) that Mr. Burkhalter was denied due process in the form of notice and an opportunity to be heard in the prior proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in those proceedings as to give rise to a clear conviction that we cannot accept the conclusions in those proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed in those proceedings. 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. Burkhalter bears the burden of showing why, notwithstanding the discipline imposed by the Supreme Court of Tennessee, 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 (3rd 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).

In Mr. Burkhalter’s response to this Court, among other things, he asks us to consider the following information: (1) the estate at issue was that of a close friend

and mentor, (2) the documents he prepared for the signatures of his friend's family members were signed at his friend's residence during the stressful and tumultuous time following the family's decision to end his friend's life support, (3) the family's wish to have the documents prepared and signed quickly added to the confusion, (4) he decided to notarize the documents at a later date as he did not have his notary stamp with him when the documents were signed (5) when he notarized the waiver several days later, he inadvertently failed to correct the date in the notarization that had been auto-filled by his computer program with the then-current date, and (6) if the person whose signature was purportedly on the waiver did not sign the waiver, he cannot identify who provided that signature.

Upon review of the information and documents submitted by Mr. Burkhalter, however, it is clear that he has not met any of the requirements set forth in Selling v. Radford, discussed above, to avoid the imposition of reciprocal discipline. He has not shown that he was denied due process in the form of notice and an opportunity to be heard in the prior proceedings, that there was such an infirmity of proof in the facts found to have been established in those proceedings as to give rise to a clear conviction that we cannot accept the conclusions in those proceedings, or that some other grave reason exists which convinces us that we should not follow the discipline imposed in those proceedings. Furthermore, Mr. Burkhalter has not demonstrated any reason why this Court should impose any lesser or different discipline.

After careful consideration of the entire record in this matter, we conclude that Mr. Burkhalter has not shown good cause why he should not be suspended, disbarred, or otherwise disciplined. We also conclude that we should give full effect to the discipline previously imposed on Mr. Burkhalter. We further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is suspension.

The Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
November 22, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: William O. Guffey

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Guffey on June 17, 2019, affording him the opportunity, on or before July 17, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning his proposed discipline.

The Court's Order was based upon Mr. Guffey's disbarment from the practice of law in the State of Washington, see Order, In re Guffey, case number 200,913-1 (Wash. March 11, 2011), as well as the following reciprocal disciplinary actions against him: (1) by the United States District Court for the Western District of Washington, see Order of Reciprocal Discipline, In re Guffey, No. 2:11-rd-14 (W.D. Wash. May 11, 2011) (disbarment); (2) by the United States Court of Appeals for the Ninth Circuit, see Order, In re Guffey, No. 11-80149 (9th Cir. Aug. 17, 2011) (disbarment); (3) by the United States Supreme Court, see In re Disbarment of Guffey, 567 U.S. 959 (2012) (disbarment); (4) by the United States District Court for the Northern District of California, see Order of Suspension, In re Guffey, No. 17-mc-80079 (N.D. Cal. Aug. 10, 2017) (suspension)¹; (5) by the Supreme Court of California, see Order, Guffey on Discipline, No. S247160, 2018 Cal. LEXIS 3321 (Cal. May 2, 2018) (disbarment); and (6) by the United States District Court for the Central District of California, see Order of Disbarment, In re Disciplinary Matter of Guffey, No. 2:18-ad-43 (C.D. Cal. December 3, 2018) (disbarment).

Furthermore, Mr. Guffey failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order to Show Cause was mailed by both certified and regular mail to the following four addresses: (1) Mr. Guffey's address of record with this Court; (2) his address of record with the State Bar of California; (3) an address included on the certificate of service attached to the Order Vacating Order Entering Default and Order Enrolling Inactive et al., filed June 21, 2017, by the State Bar Court

¹ Mr. Guffey's attorney profile on the website for the United States District Court for the Northern District of California indicates that he has now been disbarred by that court.

of California, Hearing Department in case number 16-J-14252; and (4) his address of record with the Washington State Bar Association.

The copy of the Order mailed by certified mail to Mr. Guffey's address of record with the Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The copy of the Order mailed by certified mail to Mr. Guffey's address of record with the State Bar of California was returned to the Court by the USPS, the envelope marked "Return to Sender – Insufficient Address – Unable to Forward". The copies of the Order mailed by certified and by regular mail to Mr. Guffey's address on the State Bar Court of California certificate of service were returned to the Court, the envelope mailed by certified mail marked "Return to Sender – Unclaimed – Unable to Forward" and the envelope mailed by regular mail marked "Return to Sender – Insufficient Address – Unable to Forward". The copies of the Order mailed by certified and by regular mail to Mr. Guffey's address of record with the Washington State Bar Association were returned to the Court, the envelope mailed by certified mail marked "Return to Sender – No Such Number – Unable to Forward" and the envelope mailed by regular mail marked "Return to Sender – Attempted – Not Known – Unable to Forward". The copies of the Order mailed by regular mail to Mr. Guffey's address of record with this Court and with the State Bar of California have not been returned to the Court.

The Court received no response from Mr. Guffey. Furthermore, Mr. Guffey's right to a hearing is deemed waived as he did not advise the Court in writing on or before July 17, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 17, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Guffey is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Guffey'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. Guffey as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Guffey 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) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Louisa C. McLaughlin

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Ms. McLaughlin on June 17, 2019, affording her the opportunity, on or before July 17, 2019, to show cause why she should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning her proposed discipline. The Court's Order was based on (1) an order of the Court of Appeals of Maryland, filed September 11, 2017, that disbarred Ms. McLaughlin from the practice of law in Maryland for violation of several rules of professional conduct, see Attorney Grievance Comm'n of Md. v. McLaughlin, 169 A.3d 952 (Md. 2017) and Attorney Grievance Comm'n v. McLaughlin, 171 A.3d 1205 (Md. 2017), and (2) a default decision of the Internal Revenue Service (IRS) in an expedited proceeding under 31 C.F.R. § 10.82(b), that indefinitely suspended Ms. McLaughlin from practice before the IRS, effective July 25, 2018. Furthermore, Ms. McLaughlin failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against her within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed initially by both certified and regular mail to Ms. McLaughlin's address of record and the address in her profile on the Maryland Courts website. The copy of the Order mailed by certified mail to Ms. McLaughlin's address of record was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". The copy of the Order mailed by regular mail to Ms. McLaughlin's address of record was returned to the Court by the USPS, the envelope marked "Personal Mailbox Closed – No Forwarding Address". The copies of the Order mailed by certified and by regular mail to the address in Ms. McLaughlin's profile on the Maryland Courts website were returned to the Court, each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". Accordingly, it appears that none of those Orders reached Ms. McLaughlin, and the Court received no response from her to the initial mailings.

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Subsequently, the Court learned of an additional address in Bel Air, Maryland at which Ms. McLaughlin could possibly be contacted. Accordingly, on July 25, 2019, the Court issued and mailed by both certified and regular mail to that address an Order extending the time within which Ms. McLaughlin could respond to the Order to Show Cause to August 26, 2019. Neither of the copies of the Order extending time has been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail indicates that the Order was out for delivery to the Bel Air address on July 27, 2019, and the current tracking status is: "Alert – July 27, 2019 at 10:43 pm – Awaiting Delivery Scan". The Court has received no response from Ms. McLaughlin. Furthermore, Ms. McLaughlin's right to a hearing concerning her proposed discipline is deemed waived as she did not advise the Court in writing on or before August 26, 2019, of her intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued June 17, 2019, as extended by the Order dated July 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. McLaughlin is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that the Court will file orders to withdraw Ms. McLaughlin as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. McLaughlin shall, within 20 days of service of this Order upon her, surrender to this Court her certificate of admission to practice before this Court.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Daniel W. Morse, Jr.

ORDER OF SUSPENSION

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Morse on April 8, 2019, affording him the opportunity, on or before May 8, 2019, 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 on June 5, 2019, concerning his proposed discipline.

The Court's Order to Show Cause was based upon the following information:

- On January 17, 2018, Mr. Morse pled guilty and was subsequently convicted of three misdemeanor counts of theft by embezzlement in the Circuit Court of Milwaukee County, Wisconsin, in the case of State v. Morse, No. 2017CF001706. That judgment was affirmed on March 19, 2019. See State v. Morse, No. 2018AP1293-CR, 2019 Wisc. App. LEXIS 148 (Wis. Ct. App. Mar. 19, 2019).
- Based on Mr. Morse's criminal misconduct, on July 2, 2018, the Supreme Court of Florida suspended him from the practice of law in Florida pending further orders of the court. See Fla. Bar v. Morse, No. SC18-1028, 2018 Fla. LEXIS 1326 (Fla. July 2, 2018).
- In September 2018, in a disciplinary case commenced prior to Mr. Morse's being charged with criminal violations, but based on the same underlying misconduct, the Wisconsin Office of Lawyer Regulation recommended to the Supreme Court of Wisconsin, in the case of Office of Lawyer Regulation v. Morse (In re Morse), No. 2016AP001288-D, that the court suspend Mr. Morse's license to practice law in Wisconsin for two years.

Furthermore, Mr. Morse failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his conviction or the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order was mailed by both certified and regular mail to the following five addresses: (1) Mr. Morse's address of record with this Court, (2) his address of record with The Florida Bar; (3) his address of record with the Wisconsin Supreme Court; (4) the address of the attorney who represented him in his Wisconsin disciplinary matter; and (5) the address listed on the docket sheet of his criminal case.

The copy of the Order mailed by certified mail to Mr. Morse's address of record with this Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The copy of the Order mailed by regular mail to Mr. Morse's address of record with this Court was also returned to the Court by the USPS, the envelope marked "Return to Sender – Undeliverable as Addressed – Unable to Forward".

None of the other copies of the Order have been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Morse's address of record with The Florida Bar indicates that the Order was forwarded to an address in Milwaukee, Wisconsin, and further states: "Delivered – May 14, 2019 at 1:16 pm – Milwaukee, WI 53217". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Morse's address of record with the Wisconsin Supreme Court is: "Delivered – April 23, 2019 at 9:59 am – Delivered – Milwaukee, WI 53217". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Morse's attorney is: "Delivered – April 11, 2019 at 10:57 am – Delivered – Madison, WI 53703". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Morse's address listed on the docket sheet for his criminal case is: "Delivered – April 24, 2019 at 3:17 pm – Delivered, Left with Individual – Mequon, WI 53092".

On May 21, 2019, the Supreme Court of Wisconsin suspended Mr. Morse from the practice of law in Wisconsin for one year. In re Disciplinary Proceedings Against Morse, 927 N.W.2d 543 (Wis. 2019). On July 28, 2019, the Supreme Court of Florida disbarred Mr. Morse from the practice of law in Florida. Fla. Bar v. Morse, 2019 WL 3229553 (Fla. July 18, 2019).

The Court has received no response from Mr. Morse. Furthermore, Mr. Morse's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 8, 2019, of his intention to appear at the hearing scheduled on June 5, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued April 8, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Morse is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

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

ORDERED that Mr. Morse' 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. Morse as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: James C. Mulder

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Mulder on June 17, 2019, affording him the opportunity, on or before July 17, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning his proposed discipline. The Court's Order was based upon (1) a Judgment of Disbarment filed November 13, 2017, in Comm'n for Lawyer Discipline v. Mulder, Nos. 201606852 and 201606855, by the District 4 Grievance Committee, Evidentiary Panel 4-3, which disbarred Mr. Mulder from the practice of law in Texas, and (2) a default decision of the Internal Revenue Service (IRS) in an expedited proceeding under 31 C.F.R. § 10.82(b), which indefinitely suspended Mr. Mulder from practice before the IRS, effective July 25, 2018. Furthermore, Mr. Mulder failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed initially by both certified and regular mail to Mr. Mulder's address of record with the Court and his address of record with the State Bar of Texas. The copy of the Order mailed by certified mail to Mr. Mulder's address of record with the Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Unclaimed – Unable to Forward". The copy of the Order mailed by regular mail to Mr. Mulder's address of record with the Court was returned to the Court by the USPS, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". Neither of the other copies of the Order have been returned to the Court. The tracking information on the USPS website for the copy of Order mailed by certified mail to Mr. Mulder's address of record with the State Bar of Texas indicates that the Order arrived at and departed the USPS North Houston, Texas distribution center on June 19, 2019. The current tracking status is: "In-Transit – June 23, 2019 – In Transit to Next Facility." The Court received no response from Mr. Mulder to these initial mailings.

Subsequently, the Court learned of an additional address in Spring, Texas at which Mr. Mulder could possibly be contacted. On July 25, 2019, the Court issued and mailed by both certified and regular mail to that address an Order extending the time within which Mr. Mulder could respond to the Order to Show Cause to August 26, 2019. Neither of the copies of the Order extending time has been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail is: "Delivered – August 1, 2019 at 12:45 pm – Delivered, Left with

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Individual – Spring, TX 77389”. The Court has received no response from Mr. Mulder. Furthermore, Mr. Mulder’s right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before August 26, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued June 17, 2019, as extended by the Order dated July 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Mulder is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Mulder’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. Mulder as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Mulder 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) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 22, 2019