



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

February 21, 2020

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been reprimanded, 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 Jeffrey David Simonian.

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

1. Danny D. Brace, Jr.
2. Wesley L. Clarke
3. Robert Terrill Durbrow, Jr.
4. Douglas A. Grannan
5. Gregory Harper
6. Thomas King Lagan
7. Thomas Glenn Mancuso
8. Jack Barry Schiffman
9. Jeffrey David Simonian
10. John J. Steger, IV

Attachments

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Danny D. Brace, Jr.

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Brace on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Court's Order was based upon Mr. Brace's disbarment from the practice of law in the State of California for misappropriation of client funds and trust account violations. See Brace on Discipline, No. S250026, 2018 Cal. LEXIS 7636 (Cal. Sept. 27, 2018). Furthermore, Mr. Brace 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.

The Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Brace's address of record with this Court, his address of record with the State Bar of California, and his address listed on the certificate of service attached to the stipulation entered with the State Bar Court of California. The Court has received no response from Mr. Brace. Furthermore, Mr. Brace's right to a hearing is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Brace is disbarred from practice before the United States Tax Court. It is further

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

ORDERED that Mr. Brace'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

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

ORDERED that Mr. Brace 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Wesley L. Clarke

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Clarke on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Court's Order was based upon Mr. Clarke's disbarment by consent from the practice of law in the District of Columbia. See *In re Clarke*, No. 19-BG-779, 2019 D.C. App. LEXIS 392 (D.C. Sept. 12, 2019). Furthermore, Mr. Clarke 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.

The Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Clarke's address of record with this Court and his address of record with the District of Columbia Bar. The copy of the Order mailed by certified mail to Mr. Clarke's address of record with the District of Columbia Bar was returned to the Court by the United States Postal Service (USPS), the enveloped marked "Return to Sender – Unclaimed – 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. Clarke's address of record with this Court is: "Delivered – October 23, 2019 at 2:36 pm – Delivered, Left with Individual 02006."¹

The Court received no response from Mr. Clarke. Furthermore, Mr. Clarke's right to a hearing is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice

¹The zip code specified appears to contain a typographical error. The correct zip code is most likely 20006.

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and Procedure, Mr. Clarke is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Clarke 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Robert Terrill Durbrow, Jr.

ORDER OF REPRIMAND

On February 27, 2006, Mr. Durbrow was privately reprovved by the State Bar Court of California. On June 19, 2015, the Supreme Court of California suspended Mr. Durbrow from the practice law of law in California for one year, execution of which was stayed, and placed Mr. Durbrow on probation for two years with conditions. On July 28, 2016, the State Bar Court of California, Review Department, In Bank suspended Mr. Durbrow from the practice of law in California for two years, execution of which was stayed, and placed him on probation for three years with conditions, including that he be actually suspended for six months. Mr. Durbrow failed to inform the Chair of this 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.

After learning of Mr. Durbrow's discipline in California, this Court issued an Order to Show Cause to Mr. Durbrow on October 21, 2019. That Order directed Mr. Durbrow to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined and, among other things, to (1) inform the Court whether there is now, or has been in the past, any disciplinary proceeding involving him, other than as described above, (2) explain in detail the circumstances that led to each and every disciplinary proceeding involving him, and (3) provide any material in his possession that is part of the record of each of his disciplinary proceedings. That Order also advised Mr. Durbrow of his opportunity to appear at a hearing concerning his proposed discipline, scheduled on December 6, 2019, at 10:00 a.m., if he provided notice on or before November 20, 2019, of his intention to appear at that hearing.

On November 6, 2019, the Court received Mr. Durbrow's response to the Order to Show Cause. In that response, he acknowledged his conduct giving rise to the California suspensions, accepted the decisions, and offered no challenge to the due process of the California disciplinary procedures or results. Mr. Durbrow stated that he recently was reinstated to the practice of law in California. He also took responsibility for not complying with Rule 202(b), Tax Court Rules of Practice and Procedure. Furthermore, Mr. Durbrow indicated that he did not intend to appear at the hearing scheduled on December 4, 2019, at 10:00 a.m. concerning his proposed

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discipline and, therefore, his right to appear at a hearing before this Court concerning this disciplinary matter is deemed waived.

Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause issued October 21, 2019, is made absolute and Robert Terrill Durbrow, Jr. is reprimanded for the conduct giving rise to the discipline imposed upon him by the Supreme Court of California and the State Bar Court of California. This Order, a copy of which will be placed in Mr. Durbrow's file at the Court and will be available to the public, shall serve as that reprimand.

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Douglas A. Grannan

ORDER OF SUSPENSION

On July 31, 2019, the Court received from Mr. Grannan a letter notifying the Court of his suspension from the practice of law in Pennsylvania for one year and one day. Mr. Grannan attached to his letter a copy of the order of suspension issued to him by the Supreme Court of Pennsylvania. The Court issued an Order to Show Cause to Mr. Grannan on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. On October 24, 2019, the Court received from Mr. Grannan a letter advising the Court only of his voluntary resignation from the Bar of the Commonwealth of Pennsylvania.

The Order to Show Cause was mailed by both certified mail and regular mail to Mr. Grannan's address of record with this Court, which is the same address that Mr. Grannan listed for himself in the letter notifying the Court of his suspension from the practice of law in Pennsylvania. Neither of the copies of the Order to Show Cause has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Grannan's address is: "Delivered – October 23, 2019 at 1:17 pm – Delivered, Front Desk/Reception/Mail Room – Philadelphia, PA 19106."

The Court has received no response from Mr. Grannan to the Order to Show Cause. Furthermore, Mr. Grannan's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of

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Practice and Procedure, Mr. Grannan 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. Grannan is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Grannan'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. Grannan 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Gregory Harper

ORDER OF SUSPENSION

In a decision dated April 13, 1994, the Supreme Court of California suspended Mr. Harper from the practice of law in California for 90 days, execution of which was stayed, and placed him on probation for 18 months with conditions. See In re Harper, No. S037840, 1994 Cal. LEXIS 2042 (Cal. Apr. 13, 1994). In a decision dated February 6, 2003, the Supreme Court of California suspended Mr. Harper from the practice of law in California for one year, execution of which was stayed, and placed Mr. Harper on probation for two years with conditions, including that he be actually suspended for six months. See In re Harper on Discipline, No. S111512, 2003 Cal. LEXIS 1585 (Cal. Feb. 6, 2003). By Decision and Order of Involuntary Inactive Enrollment filed May 23, 2019, in In re Harper, case number 17-O-01312-MC, the State Bar Court of California involuntarily enrolled Mr. Harper as inactive and recommended that Mr. Harper be disbarred.

By Order of Suspension filed August 29, 2019, in In re Harper, No. 3:19-mc-80159, the United States District Court for the Northern District of California suspended Mr. Harper from practice before that court as reciprocal discipline based upon his ineligibility to practice law in California.

Mr. Harper 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 issued an Order to Show Cause to Mr. Harper on October 21, 2019, with a hearing date set for December 6, 2019, if he submitted, on or before November 20, 2019, a written notice of his intention to appear at the hearing. The Order to Show Cause was mailed by both certified and regular mail to Mr. Harper's address of record. Neither of the copies of the Order to Show Cause has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Harper's address of record is: "Delivered – October 24, 2019

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at 9:22 am – Delivered, Front Desk/Reception/ Mail Room – Richmond, CA 94801.”

The Court has received no response from Mr. Harper. Furthermore, Mr. Harper’s right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Harper 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. Harper is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Harper’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. Harper 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Thomas King Lagan

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Lagan on September 18, 2019, affording him the opportunity, on or before October 18, 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 December 6, 2019, concerning his proposed discipline. The Court's Order was based upon Mr. Lagan's automatic disbarment from the practice of law in the State of New York by operation of law due to his guilty plea in Albany County Court, Albany, New York to grand larceny in the first degree. See Matter of Lagan, 2019 N.Y. App. Div. LEXIS 5631 (July 11, 2019). Furthermore, Mr. Lagan 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.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Lagan's address of record and to the address of his attorney in his criminal case. None of the copies of the Order have been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Lagan's address of record is: "Delivered – September 23, 2019 at 9:25 am – Delivered – Albany, NY 12212." The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Lagan's attorney is: "Delivered – September 23, 2019 at 1:37 pm – Delivered, Left with Individual – Latham, NY 12110."

The Court received no response from Mr. Lagan. Furthermore, Mr. Lagan's right to a hearing is deemed waived as he did not advise the Court in writing on or before October 18, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued September 18, 2019, is made absolute in that, under the provisions of

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Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lagan is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Lagan 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Thomas Glenn Mancuso

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Mancuso on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Court's Order was based upon an order of the Supreme Court of Alabama, filed March 14, 2019, that canceled Mr. Mancuso's license to practice law in the State of Alabama, effective February 22, 2019, following his voluntary surrender of that license with discipline pending. Furthermore, Mr. Mancuso 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.

The Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Mancuso's post office box and street address of record and to his address designated to receive a courtesy copy of the Supreme Court of Alabama's Order cancelling his license. All of the copies of the Order have been returned to the Court by the United States Postal Service, each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward."

The Court received no response from Mr. Mancuso. Furthermore, Mr. Mancuso's right to a hearing is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Mancuso is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Mancuso's name is stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Mancuso is

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prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Mancuso 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Jack Barry Schiffman

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Schiffman on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Order to Show Cause was based on the following disciplinary actions: (1) a final judgment and order filed October 22, 2018, in In re Schiffman, No. PDJ 2018-9057, in which the Presiding Disciplinary Judge of the Arizona Supreme Court (PDJ) reprimanded Mr. Schiffman and placed him on probation for two years with conditions; (2) an order dated June 4, 2019, in In re Schiffman, No. SC97770, in which the Supreme Court of Missouri suspended Mr. Schiffman indefinitely from the practice of law in that state as reciprocal discipline based on his discipline in Arizona; and (3) a final judgment and order filed July 30, 2019, in In re Schiffman, No. PDJ 2019-9037, in which the PDJ suspended Mr. Schiffman from the practice of law in Arizona for six months and one day due to his failure to adhere to the terms of his probation imposed in 2018.

Furthermore, Mr. Schiffman 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 by both certified mail and regular mail to Mr. Schiffman's address of record with this Court. Neither of the copies of the Order to Show Cause has been returned to the Court by the United States Postal Service (USPS). The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Schiffman's address is: "Delivered – October 24, 2019 at 12:28 pm – Delivered, Left with Individual – Phoenix, AZ 85020."

The Court has received no response from Mr. Schiffman. Furthermore, Mr. Schiffman's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before November 20, 2019, of his intention to appear at the hearing scheduled on December 6, 2019.

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Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Schiffman 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. Schiffman is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Schiffman'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. Schiffman 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Jeffrey David Simonian

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Simonian on October 21, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Order to Show Cause was based upon Mr. Simonian's suspension by the Supreme Court of California from the practice of law in California for one year, execution of which was stayed, and placement on probation for one year with conditions, including that he be actually suspended for 60 days. See Simonian on Discipline, No. S249240, 2018 Cal. LEXIS 6713 (Cal. Aug. 27, 2018). In addition, Mr. Simonian 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. Simonian's written response which the Court received on November 20, 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 October 21, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Simonian 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. Simonian is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Simonian'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

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ORDERED that the Court will file orders to withdraw Mr. Simonian 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.
February 21, 2020

In re: Jeffrey David Simonian

MEMORANDUM SUR ORDER

On October 21, 2019, this Court issued to Mr. Simonian an Order to Show Cause, affording him the opportunity to show cause, if any, on or before November 20, 2019, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to attend a hearing on December 6, 2019, regarding his proposed discipline.

The Order to Show Cause was based upon the Supreme Court of California's suspension of Mr. Simonian from the practice of law in California for one year, execution of which was stayed, and his placement on probation for one year with conditions, including that he be actually suspended for 60 days and that he pass the Multistate Professional Responsibility Examination (MPRE) within one year of the effective date of the order suspending him. See Simonian on Discipline, No. S249240, 2018 Cal. LEXIS 6713 (Cal. Aug. 27, 2018). In addition, Mr. Simonian failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the just-described disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. Effective October 28, 2019, after this Court's Order to Show Cause was issued, Mr. Simonian was suspended from the practice of law in California by the State Bar Court for failure to pass the MPRE within the time prescribed in the California Supreme Court's order

dated August 27, 2019. See In re Simonian, Nos. 16-O-17350; 17-C-04118; 17-O-05237 (consolidated) (Cal. State Bar Ct. Oct. 4, 2019).

On November 20, 2019, the Court received Mr. Simonian's response, which included copies of the Stipulation Re Facts, Conclusions of Law and Disposition and Order Approving Actual Suspension filed on April 23, 2018, in his disciplinary proceeding before the State Bar Court of California, as well as the order of suspension issued by the Supreme Court of California on August 27, 2018. In that response, Mr. Simonian indicated that he did not intend to attend the hearing scheduled on December 6, 2019, and therefore he is deemed to have waived his right to a hearing before this Court.

BACKGROUND

As stated previously, by order dated August 27, 2018, the Supreme Court of California suspended Mr. Simonian from the practice of law in California for one year, execution of which was stayed, and placed him on probation for one year with conditions, including that he be actually suspended for 60 days and that he pass the MPRE within one year of the effective date of the order suspending him. That order was based, in part, upon Mr. Simonian's agreement that, in connection with his representation in separate cases of the administrator of an estate and the trustee of a trust, he had (1) intentionally, recklessly, or repeatedly failed to perform with competence, in violation of rule 3-110(A) of the California Rules of Professional

Conduct (RPC); (2) failed to promptly respond to status inquiries made by his clients, in willful violation of California Business and Professions Code section 6068(m); and (3) failed to promptly release the client files following termination of his representation, in willful violation of RPC 3-700(D)(1). That order also was based upon Mr. Simonian's agreement that his two convictions of driving while intoxicated (misdemeanor) in 2015 and 2016 and his conviction of driving with a suspended/revoked license (misdemeanor) in 2016 constituted other misconduct warranting discipline.

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 court that previously disciplined Mr. Simonian. We follow the disciplinary actions of that court, unless we determine, from an intrinsic consideration of the records of the prior disciplinary proceedings that one or more of the following factors appear: (1) that Mr. Simonian 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. Simonian bears the burden of showing why, notwithstanding the discipline imposed by the Supreme Court of California, 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 his response to this Court, among other things, Mr. Simonian asserted that: (1) he has practiced law in California for more than 30 years with no prior discipline, (2) he does not believe his discipline in California warrants his suspension or disbarment by this Court, (3) although he stipulated to certain facts in connection with his suspension in California, those facts were not entirely accurate and he stipulated to them in an effort to resolve those matters, and (4) none of the matters underlying his suspension in California involved issues related to taxation.

Upon review of the information and documents submitted by Mr. Simonian, however, it is evident 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. Simonian has not sufficiently demonstrated any reason why this Court should impose a lesser or different discipline.

After careful consideration of the entire record in this matter, we conclude that Mr. Simonian 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. Simonian. 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.
February 21, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: John J. Steger, IV

ORDER OF REPRIMAND

By letter dated May 23, 2019, Mr. Steger informed the Court that he had been suspended from the practice of law in Louisiana. Upon investigation, the Court learned that, on May 8, 2019, the Supreme Court of Louisiana issued an order suspending Mr. Steger from the practice of law in Louisiana for 18 months, with all but six months of the suspension deferred, to be followed by five years of probation with conditions. In that disciplinary proceeding, Mr. Steger stipulated to violating Louisiana Rules of Conduct 8.4(a) (violation of the Rules of Professional Conduct) and 8.4(b) (commission of a criminal act that reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer).

On October 21, 2019, this Court issued an Order to Show Cause to Mr. Steger. That Order directed Mr. Steger to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined and, among other things, to (1) inform the Court whether there is now, or has been in the past, any disciplinary proceeding involving him, other than as described above, (2) explain in detail the circumstances that led to each and every disciplinary proceeding involving him, and (3) provide any material in his possession that is part of the record of each disciplinary proceeding involving him. That Order also advised Mr. Steger of his opportunity to appear at a hearing concerning his proposed discipline, scheduled on December 6, 2019, at 10:00 a.m., if he provided notice on or before November 20, 2019, of his intention to appear at that hearing.

On November 14, 2019, the Court received Mr. Steger's response to the Order to Show Cause. In that response, Mr. Steger acknowledged his conduct giving rise to his discipline in Louisiana; accepted the decision and offered no challenge to the due process of the Louisiana disciplinary procedures or results; provided the Court with a copy of the relevant opinion issued by the Supreme Court of Louisiana; stated that there have been no other disciplinary proceedings against him; and requested that this Court impose reciprocal discipline consistent with the discipline imposed by the Supreme Court of Louisiana. Mr. Steger did not notify the Court of his intention to appear at the hearing scheduled on December 4, 2019, at 10:00 a.m. concerning his proposed discipline and, therefore, his right to appear at a hearing before the Court concerning this disciplinary matter is deemed waived.

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Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause issued October 21, 2019, is made absolute and John J. Steger, IV is reprimanded for the conduct giving rise to the discipline imposed upon him by the Supreme Court of Louisiana. This Order, a copy of which will be placed in Mr. Steger's file at the Court and will be available to the public, shall serve as that reprimand.

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
February 21, 2020