



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

May 17, 2019

**PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended, disbarred, or reinstated 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 Gene Stuart Rosen.

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

1. Warner Hale Anthony, Jr.
2. Thomas Patrick Cooper
3. Patrick C. Cotter
4. Randolph H. Goldberg
5. Carl J. Greco
6. Bruce B. McLeod, III
7. Orion Douglas Memmott
8. George R. Neely
9. Vincent L. Palmieri
10. Gene Stuart Rosen
11. William Goldman Scher
12. Robert Wiegand, II
13. Adam J. Wiensch

Attachments

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

In re: Warner Hale Anthony, Jr.

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Anthony on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Order to Show Cause was based on an opinion of the District of Columbia Court of Appeals, filed December 13, 2018, that suspended Mr. Anthony from the practice of law in the District of Columbia for one year, with reinstatement conditioned upon proof of fitness to practice law. In re Anthony, 197 A.3d 1070 (D.C. 2018).

The Order to Show Cause was mailed by both certified and regular mail to Mr. Anthony's address of record with this Court, which is also his address of record with the D.C. Bar, and to his address of record with the Louisiana State Bar Association. The copy of the Order mailed by certified mail to Mr. Anthony's address of record with the Louisiana State Bar Association 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 Mr. Anthony's address of record with the Louisiana State Bar Association was also returned to the Court by the USPS, the envelope marked "Return to Sender – No Such Number – Unable to Forward." Neither of the copies of the Order mailed to Mr. Anthony's address of record with this Court 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. Anthony's address of record is: "Delivered – February 28, 2019 at 9:40 am – Delivered, Left with Individual – Greensboro, NC 27455". The Court has received no response from Mr. Anthony. Furthermore, Mr. Anthony's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

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On April 29, 2019, the Louisiana Supreme Court suspended Mr. Anthony from the practice of law in the State of Louisiana for one year as reciprocal discipline based on his above-described suspension by the District of Columbia Court of Appeals. See In re Anthony, \_\_ So.3d \_\_, 2019 WL 1894429 (La. April 29, 2019).

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Anthony 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. Anthony is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Anthony 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Thomas Patrick Cooper

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Cooper on March 1, 2019, affording him the opportunity, on or before April 1, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on the Order of Enforcement, filed July 20, 2018, by the Supreme Court of Tennessee in In re Cooper, case number M2018-01318-SC-BAR-BP, which suspended Mr. Cooper from the practice of law in Tennessee pending the conclusion of a disciplinary proceeding against him following his conviction in the state of Florida for grand theft and defrauding a financial institution. By Order of Enforcement filed March 5, 2019, the Supreme Court of Tennessee subsequently disbarred Mr. Cooper.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Cooper's address of record and to the address for him that appeared on his letter notifying the Tennessee Board of Professional Responsibility of his conviction. Both copies of the Order mailed by certified mail were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Unclaimed – Unable to Forward". Neither of the copies of the Order mailed by regular mail have been returned to the Court by the USPS. The Court has received no response from Mr. Cooper. Furthermore, Mr. Cooper's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before April 1, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 1, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Cooper is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Cooper 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**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Patrick C. Cotter

**ORDER OF SUSPENSION**

On January 18, 2017, as counsel for petitioner, Mr. Cotter filed the petition to commence the case of Greg Guidry Enterprises, Inc. v. Commissioner, at Docket No. 1427-17. On February 7, 2017, as counsel for petitioners, Mr. Cotter filed the petition to commence the case of Samuel T. Bacot and Nicole P. Bacot v. Commissioner, at Docket No. 3012-17. On May 16, 2017, as counsel for petitioners, Mr. Cotter filed the petition to commence the case of John D. Crigler and Carley D. Crigler v. Commissioner, at Docket No. 10894-17.

The above-described cases (collectively the "Tax Court cases") were calendared for trial beginning December 3, 2018, in New Orleans, Louisiana. On October 31, 2018, counsel for the Internal Revenue Service (IRS) filed motions to dismiss for failure to properly prosecute in Greg Guidry Enterprises, Inc., Docket No. 1427-17 and Samuel T. Bacot and Nicole P. Bacot, Docket No. 3012-17. On November 14, 2018, IRS counsel filed a motion to dismiss for failure to properly prosecute in John D. Crigler and Carley D. Crigler, Docket No. 10894-17. Those motions detailed IRS counsel's numerous unsuccessful attempts over the course of several months to communicate with Mr. Cotter by mail, telephone, email, and fax concerning his Tax Court cases.

By Orders dated November 6, 2018, November 15, 2018, and November 5, 2018, in Greg Guidry Enterprises, Inc., Docket No. 1427-17; Samuel T. Bacot and Nicole P. Bacot, Docket No. 3012-17; and John D. Crigler and Carley D. Crigler, Docket No. 10894-17, respectively, the Court directed Mr. Cotter, among other things, to show cause why he should not be sanctioned for his failure to comply with the Court's Orders and Rules. On November 16, 2018, Mr. Cotter filed a memorandum and response to the Court's Order in Greg Guidry Enterprises, Inc., Docket No. 1427-17 and in John D. Crigler and Carley D. Crigler, Docket No. 10894-17. Mr. Cotter's responses detailed a number of difficulties he had been experiencing, including losing his home because of flooding in 2016, being the victim of an extortion scheme perpetrated by his former law partner's client, and suffering from cognitive symptoms as a result of exposure to long-term trauma. No response was filed by Mr. Cotter in Samuel T. Bacot and Nicole P. Bacot, Docket No. 3012-17. The Court set the motions for failure to properly prosecute for hearing on December 3, 2018. On that date, when those cases were called from the calendar neither Mr. Cotter nor petitioners appeared. IRS counsel appeared and represented that, after the Court issued its Order To Show Cause, Mr. Cotter had provided some documents related to certain of the Tax Court cases, but that Mr. Cotter

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had been unreachable since that time. Efforts by the Court to contact Mr. Cotter after his failure to appear at the hearing were unsuccessful. Because of Mr. Cotter's dilatory conduct, on December 3, 2018, the Court entered Orders removing him as counsel in his Tax Court cases.

Mr. Cotter was referred to the Court's Committee on Admissions, Ethics, and Discipline. On February 25, 2019, an Order to Show Cause was issued to Mr. Cotter, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined, and to attend a hearing on April 17, 2019, concerning his proposed discipline. The Order was mailed by both certified and regular mail to Mr. Cotter's address of record. The copy of the Order mailed by certified mail to Mr. Cotter's address of record 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. Cotter's address of record has not been returned to the Court by the USPS.

Mr. Cotter did not file any response to the Court's Order to Show Cause. Furthermore, Mr. Cotter's right to a hearing concerning his proposed discipline is deemed waived as he did not notify the Court in writing on or before March 27, 2019, of his intention to appear at the hearing on April 17, 2019.

Mr. Cotter's conduct in the above-described Tax Court cases violated Rules 1.3 (diligence), 1.4 (communication), 1.16(a)(3) and (c) (declining or terminating representation), 3.2 (expediting litigation), 3.4(c) (knowingly disobeying an obligation under the rules of a tribunal), and 8.4(d) (conduct that is prejudicial to the administration of justice) of the American Bar Association's Model Rules of Professional Conduct; and Rule 24 (appearance and representation), Rule 202(a)(3) (conduct which violates the letter and spirit of the ABA Model Rules of Professional Conduct, the Rules of the Court, or orders or other instruction of the Court) and Rule 202(a)(4) (any other conduct unbecoming a member of the Bar of the Court) of the Tax Court Rules of Practice and Procedure.

Under the facts of this case, the duty primarily violated by Mr. Cotter is his duty to the legal system. Mr. Cotter failed to follow the Court's Orders and Rules by, among other things, failing to communicate with his clients, failing to communicate with opposing counsel, and failing to appear at hearings ordered by the Court.

The American Bar Association has published a theoretical framework to guide courts in imposing sanctions for ethical violations in order to make sanctions more consistent within a jurisdiction and among jurisdictions. ABA Standards for Lawyer Sanctions, 2015. Under that framework, in order to determine the sanction to be

imposed, the court should generally consider: (a) the duty violated (i.e., whether the lawyer violated a duty to a client, the public, the legal system, or the profession); (b) the lawyer's mental state (i.e., whether the lawyer acted intentionally, knowingly, or negligently); (c) the potential or actual injury caused by the lawyer's misconduct; and (d) the existence of aggravating or mitigating factors. See ABA Standards for Imposing Lawyer Sanctions, sec. 3.0.

ABA Standards, section 6.2, states as follows:

## 6.2 ABUSE OF THE LEGAL PROCESS

Absent aggravating or mitigating circumstances, upon application of the factors set out in Standard 3.0, the following sanctions are generally appropriate in cases involving failure to expedite litigation or bring a meritorious claim, or failure to obey any obligation under the rules of a tribunal except for an open refusal based on an assertion that no valid obligation exists:

6.21 Disbarment is generally appropriate when a lawyer knowingly violates a court order or rule with the intent to obtain a benefit for the lawyer or another, and causes serious injury or potentially serious injury to a party or causes serious or potentially serious interference with a legal proceeding.

6.22 Suspension is generally appropriate when a lawyer knows that he or she is violating a court order or rule, and causes injury or potential injury to a client or a party, or causes interference or potential interference with a legal proceeding.

6.23 Reprimand is generally appropriate when a lawyer negligently fails to comply with a court order or rule, and causes injury or potential injury to a client or other party, or causes interference or potential interference with a legal proceeding.

6.24 Admonition is generally appropriate when a lawyer engages in an isolated instance of negligence in complying with a court order or rule, and causes little or no actual or potential injury to a party, or causes little or no actual or potential interference with a legal proceeding.



We have carefully considered the entire record in this case. Taking into account the duty violated, the lawyer's mental state, the actual or potential injury, and the existence of aggravating and mitigating factors, we conclude that the appropriate sanction in this case is suspension.

For cause, therefore, it is

ORDERED that the Court's Order To Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Cotter 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. Cotter is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Cotter 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Randolph H. Goldberg

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Goldberg on February 15, 2019, affording him the opportunity, on or before March 11, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on the following information:

- On May 23, 2013, following his guilty plea in the United States District Court for the District of Nevada in the case of United States v. Goldberg, No. 2:12-cr-00345, Mr. Goldberg was convicted of one count of tax evasion.
- By Order of Suspension filed December 21, 2016, the Supreme Court of Nevada suspended Mr. Goldberg from the practice of law in Nevada for four years and nine months retroactive to April 25, 2013. In re Goldberg, No. 71070, 2016 Nev. Unpub. LEXIS 1149 (Nev. Dec. 21, 2016).
- By Order dated July 12, 2018, the Supreme Court of Pennsylvania suspended Mr. Goldberg from the practice of law in Pennsylvania for four years and nine months. In re Goldberg, No. 2484 Disciplinary Docket No. 3, 2018 Pa. LEXIS 3554 (Pa. July 12, 2018).

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Goldberg's address of record, his address of record with the State Bar of Nevada and the Disciplinary Board of the Supreme Court of Pennsylvania, and the address of the attorney who represented him in reinstatement proceedings before the Supreme Court of Nevada. The copies of the Order mailed by regular and by certified mail to Mr. Goldberg's address of record and to his address of record with the State Bar of Nevada and the Disciplinary Board of the Supreme Court of Pennsylvania were all returned to the Court by the United States Postal Service (USPS), each of the envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". Neither of the copies of the Order mailed to Mr. Goldberg's attorney in his Nevada reinstatement

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proceedings 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 to Mr. Goldberg's attorney is: "Delivered – February 19, 2019 at 10:47 am – Delivered, Left with Individual – Las Vegas, NV 89144". The Court has received no response from Mr. Goldberg. Furthermore, Mr. Goldberg's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 11, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Although the disciplinary proceedings in Nevada and Pennsylvania resulted in Mr. Goldberg's suspension, this Court concludes that disbarment is the appropriate discipline in light of the crime of which he was convicted. See Rule 202(c), Tax Court Rules of Practice and Procedure.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued February 15, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Goldberg is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Goldberg 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Carl J. Greco

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Greco on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on an order of the Supreme Court of Pennsylvania, dated October 31, 2018, which disbarred Mr. Greco by consent from the practice of law in Pennsylvania. Office of Disciplinary Counsel v. Greco, No. 2536 Disciplinary Docket No. 3, 2018 Pa. LEXIS 5731 (Pa. Oct. 31, 2018).

The Order to Show Cause was mailed by both certified and regular mail to Mr. Greco's address of record, which was also the address that he used in the letter informing the Court of his discipline. The copy of the Order mailed by certified mail to Mr. Greco's address of record was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Unclaimed". The copy of the Order mailed by regular mail to Mr. Greco's address of record was not returned to the Court by the USPS. The Court has received no response from Mr. Greco. Furthermore, Mr. Greco's right to a hearing is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Greco is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Greco 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**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Bruce B. McLeod, III

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. McLeod on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on an Order of the District of Columbia Court of Appeals, filed October 25, 2018, which disbarred Mr. McLeod by consent from the practice of law in the District of Columbia. In re McLeod, 195 A.3d 482 (D.C. 2018).

The Order to Show Cause was mailed by both certified and regular mail to Mr. McLeod's address of record, which is also his address of record with the D.C. Bar. The copy of the Order mailed by certified mail to Mr. McLeod's address of record 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. McLeod's address of record has not been returned to the Court by the USPS. The Court has received no response from Mr. McLeod. Furthermore, Mr. McLeod's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. McLeod is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. McLeod 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**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019



**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Orion Douglas Memmott

**ORDER OF DISBARMENT**

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Memmott on February 6, 2019, affording him the opportunity, on or before March 8, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on the following information:

- On August 21, 2013, following a bench trial in the United States District Court for the Eastern District of California, Mr. Memmott was found guilty of subscribing to a false tax document and tax evasion. See United States v. Memmott, No. 2:08-cr-402, 2013 U.S. Dist. LEXIS 118929 (E.D. Cal. Aug. 21, 2013), aff'd 667 F. App'x 206 (9th Cir. 2016).
- By order filed October 25, 2013 in case number 13-C-14958, the State Bar Court of California, Review Department, In Bank suspended Mr. Memmott on an interim basis from the practice of law in California effective November 13, 2013. By order filed December 8, 2014, the Supreme Court of California suspended Mr. Memmott from the practice of law in California for two years, execution of which was stayed, and placed him on probation for two years with conditions. See Memmott on Discipline, No. S222036, 2014 Cal. LEXIS 11982 (Cal. Dec. 8, 2014). By order filed January 29, 2016, in case number 14-N-00488, the State Bar Court of California, Review Department, In Bank suspended Mr. Memmott from the practice of law in California effective February 22, 2016. By order filed December 13, 2017, the Supreme Court of California summarily disbarred Mr. Memmott from the practice of law in California. See Memmott on Discipline, No. S244492, 2017 Cal. LEXIS 9750 (Cal. Dec. 13, 2017).
- Several federal courts have suspended, disbarred, or otherwise barred Mr. Memmott from practice in those courts based on actions in the state of California. By Order of Suspension filed January 27, 2014 in case number 3:13-mc-80279, the United States District Court for the Northern District of

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California suspended Mr. Memmott's membership in the bar of that court, and he was subsequently disbarred from practice before the court. By Order of Suspension filed March 20, 2014, in case number 2:14-mc-00056, the United States District Court for the Central District of California suspended him from the practice of law in that court. By order filed March 16, 2015 in case number 15-80013, the Court of Appeals for the Ninth Circuit removed him from the roll of attorneys admitted to practice before that court.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Memmott's address of record, his address of record with the State Bar of California, and an address for him that appeared on the docket sheet for his disciplinary proceeding in the Supreme Court of California. The copy of the Order mailed by certified mail to Mr. Memmott's address of record 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. Memmott's address of record was returned to the Court by the USPS, the envelope marked "Return to Sender – Vacant – Unable to Forward". The copy of the Order mailed by certified mail to the Mr. Memmott's address of record with the State Bar of California was returned to the Court by the USPS, the envelope 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 an address for Mr. Memmott that appeared on the Supreme Court of California's docket sheet is: "Delivered – March 5, 2019 at 4:33 pm – Delivered, Left with Individual – Chico, CA 95973". The Court has received no response from Mr. Memmott. Furthermore, Mr. Memmott's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 8, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued February 6, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Memmott is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Memmott 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**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

In re: George R. Neely

**ORDER OF REINSTATEMENT**

On December 19, 2014, after affording Mr. Neely the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and holding a hearing regarding his proposed discipline, this Court issued an Order of Disbarment and Memorandum Sur Order disbarring Mr. Neely from practice before this Court. The Order of Disbarment was based on Mr. Neely's disbarment from the practice of law in the State of Texas for professional misconduct related to his trust account in violation of rule 1.14(a) of the Texas Disciplinary Rules of Professional Conduct.

On December 3, 2018, the Court received Mr. Neely's Petition for Reinstatement. Mr. Neely's petition indicates that he filed a petition for reinstatement to the practice of law in Texas with the District Court of Harris County, Texas on July 22, 2017. That court, by order filed January 8, 2018, in Neely v. State Bar of Texas, cause number 2017-49352, granted Mr. Neely's petition for reinstatement and authorized him to take the Texas bar exam. Mr. Neely has provided the Court with a certificate of good standing, dated February 14, 2019, issued by the State Bar of Texas, demonstrating that he was readmitted to the practice of law in Texas on November 2, 2018.

Upon careful consideration of the entire record in this matter, it is

ORDERED that Mr. Neely's Petition for Reinstatement is granted and George R. Neely is reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Maurice B. Foley

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

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**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Vincent L. Palmieri

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Palmieri on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Order to Show Cause was based on the following information:

- By Order filed September 22, 2017 and effective October 13, 2017, the Supreme Court of Illinois suspended Mr. Palmieri from the practice of law in Illinois for 18 months. In re Palmieri, 197 A.3d 1070 (D.C. 2018).
- By default decision in an expedited proceeding under 31 C.F.R. § 10.82(b), effective June 19, 2018, the Internal Revenue Service indefinitely suspended Mr. Palmieri from practice before that agency.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Palmieri's post office box address of record, his street address of record, and his address registered with the Attorney Registration and Disciplinary Commission of the Supreme Court of Illinois (Illinois Commission). The copies of the Order mailed by certified mail to Mr. Palmieri's post office box address of record and to his street address of record were both returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". The copies of the Order mailed by regular mail to Mr. Palmieri's post office box address of record and to his street address of record were both returned to the Court by the USPS, each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward" and with a handwritten message "No longer @ this address". Neither of the copies of the Order mailed to Mr. Palmieri's address registered with the Illinois Commission was 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. Palmieri's address registered with the Illinois Commission is: "Delivered – February 28, 2019 at 1:01 pm – Delivered, Left with Individual – Lake Bluff, IL 60044". The

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Court has received no response from Mr. Palmieri. Furthermore, Mr. Palmieri's right to a hearing concerning his proposed discipline is deemed as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Palmieri 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. Palmieri is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Palmieri 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Gene Stuart Rosen

**ORDER OF DISBARMENT**

On February 25, 2019, the Court issued an Order To Show Cause to Mr. Rosen, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to appear at a hearing on April 17, 2019, concerning his proposed discipline.

Upon due consideration of Mr. Rosen's written response, which the Court received on March 28, 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 February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rosen is disbarred from practice before the United States Tax Court. It is further

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

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

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ORDERED that Mr. Rosen 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**

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019



In re: Gene Stuart Rosen

**MEMORANDUM SUR ORDER**

On February 25, 2019, the Court issued an Order To Show Cause to Mr. Rosen, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to appear at a hearing on April 17, 2019, concerning his proposed discipline. The Order To Show Cause was based upon the following information:

- By order filed October 13, 2014, the Supreme Court of Florida disbarred Mr. Rosen from the practice of law in Florida, nunc pro tunc to November 9, 2012. Mr. Rosen was disbarred for violations of Rules 4-8.4(c) (conduct involving dishonesty, fraud, deceit, or misrepresentation), 5-1.1 (trust accounts), and 5-1.2 (trust accounting records and procedures) of the Rules Regulating The Florida Bar during his participation in a fraudulent enterprise involving the sale of land in Costa Rica.
- By Order filed January 10, 2018, the Supreme Court of New Jersey suspended Mr. Rosen from the practice of law in the State of New Jersey for three years, with reinstatement conditioned on his reinstatement in Florida. In re Rosen, 175 A.3d 965 (N.J. 2018).

- By Order of Indefinite Suspension entered June 27, 2018, in case number BD-2018-040, the Supreme Judicial Court for Suffolk County, Massachusetts suspended Mr. Rosen by consent from the practice of law in the Commonwealth of Massachusetts for an indefinite period, with reinstatement conditioned on his reinstatement in Florida.
- By Order entered December 20, 2018, the District of Columbia Court of Appeals disbarred Mr. Rosen, nunc pro tunc to November 16, 2018. In re Rosen, 198 A.3d 192 (D.C. 2018).

Mr. Rosen also 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.

On March 28, 2019, Mr. Rosen filed a response to the Court's Order To Show Cause, in which he stated: "I am not contesting the imposition of reciprocal discipline by the Court. However, I request that any such discipline be conditioned upon my reinstatement in Florida as agreed to by Massachusetts and New Jersey and allowed by the District of Columbia." Mr. Rosen did not notify the Court in writing of his intention to appear at the hearing on April 17, 2019, and therefore was deemed to have waived his right to a hearing concerning his proposed discipline.

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 disciplinary proceedings against Mr. Rosen. We follow the disciplinary actions of courts which have previously imposed discipline, 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. Rosen 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 (6<sup>th</sup> Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. Rosen bears the burden of showing why 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 (3<sup>rd</sup> Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11<sup>th</sup> Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

As discussed above, Mr. Rosen does not object to the imposition of discipline. Mr. Rosen appears only to request that this Court impose conditional discipline. This Court does not impose conditional discipline. Furthermore, Mr. Rosen has set forth no reasons why this Court should condition the discipline that it imposes.

After careful consideration of the entire record in this matter, we conclude that Mr. Rosen has not shown good cause why he should not be suspended, disbarred, or otherwise disciplined, or why this Court should impose a lesser or different discipline than that imposed by the Supreme Court of Florida. Therefore, we conclude that we should give full effect, without conditions, to the original discipline imposed by the Supreme Court of Florida and that, under Rule 202, Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is disbarment.

The Committee on Admissions,  
Ethics, and Discipline

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: William Goldman Scher

**ORDER OF DISBARMENT**

The Court issued an Order to Show Cause to Mr. Scher on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Court's Order was based on the following information:

- By order filed October 21, 2014, in case number M-3962 and pursuant to its opinion filed the same date, the Supreme Court of New York, Appellate Division, First Judicial Department accepted Mr. Scher's affidavit of resignation from the practice of law in New York with discipline pending and struck his name from the roll of attorneys in the state, effective nunc pro tunc to July 25, 2014. See In re Scher, 994 N.Y.S.2d 860 (N.Y. App. Div. 2014).
- By order filed November 9, 2016, the Supreme Court of New Jersey disbarred Mr. Scher from the practice of law in New Jersey and struck his name from the roll of attorneys in the state. In re Scher, 148 A.3d 396 (N.J. 2016).
- By Order filed October 15, 2018, in case number 18-BG-1056, the District of Columbia Court of Appeals suspended Mr. Scher from the practice of law in the District of Columbia on an interim basis. Although not noted in this Court's Order to Show Cause, the District of Columbia Court of Appeals subsequently disbarred Mr. Scher by Order filed December 20, 2018. See In re Scher, 198 A.3d 183 (D.C. 2018).
- Following his resignation from the New York bar, a number of federal courts took reciprocal disciplinary action against Mr. Scher. By order filed December 30, 2014, in case number 1:14-mc-1321, the United States District Court for the Eastern District of New York struck Mr. Scher's name from its roll of attorneys and, later, by Order filed January 19, 2017, disbarred him. By order dated June 22, 2015, in case number D-2821, the

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United States Supreme Court disbarred him from the practice of law in that court. By Order of Disbarment filed May 5, 2016, in case number 8:16-mc-142, the United States District Court for the District of New Jersey struck his name from its roll of attorneys. By Order entered December 1, 2016, in case number M-2-238, the United States District Court for the Southern District of New York struck him from its roll of attorneys.

This Court's Order to Show Cause was mailed by both certified and regular mail to (1) Mr. Scher's address of record with this Court at the New York County District Attorney's Office; (2) a residential address for Mr. Scher in Ridgewood, New Jersey that was listed on the order of interim suspension and to show cause issued by the District of Columbia Court of Appeals; and (3) a residence address for Mr. Scher in Hawthorne, New Jersey that was referenced in a letter from his prior law firm to the United States District Court for the Eastern District of New York.

The copies of the Order mailed by regular and by certified mail to the Ridgewood, New Jersey and the Hawthorne, New Jersey addresses were all returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". On March 11, 2019, this Court received from the Administrative Assistant District Attorney in that office's envelope a copy of the Order mailed to the New York County District Attorney's Office along with a letter stating that Mr. Scher has not been employed by that office since his resignation in 1988. The Court has received no response from Mr. Scher. Furthermore, Mr. Scher's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Scher is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Scher 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Robert Wiegand, II

**ORDER OF SUSPENSION**

On December 6, 2018, the Court received a letter sent on behalf of an attorney representing Mr. Wiegand informing this Court that Mr. Wiegand had been disciplined by the Supreme Court of Colorado and enclosing a copy of the Order Approving Conditional Admission of Misconduct and Imposing Sanctions, entered November 21, 2018, in case number 18PDJ060. That court suspended Mr. Wiegand for a period of one year and one day, all stayed upon the successful completion of a two-year period of probation, with conditions.

Based on that information, this Court issued an Order To Show Cause to Mr. Wiegand on February 25, 2019, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing on April 17, 2019, concerning his proposed discipline. On March 21, 2019, the Court received Mr. Wiegand's response to the Order, which indicated that he does not object to the imposition of reciprocal discipline by this Court. Mr. Wiegand did not notify the Court in writing on or before March 27, 2019, of his intention to appear at the hearing concerning his proposed discipline on April 17, 2019, and therefore his right to a hearing is deemed waived.

Upon due consideration of the entire record in this case, it is

ORDERED that the Court's Order To Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Wiegand 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. Wiegand is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Wiegand 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

In re: Adam J. Wiensch

**ORDER OF SUSPENSION**

The Court issued an Order to Show Cause to Mr. Wiensch on February 25, 2019, affording him the opportunity, on or before March 27, 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 April 17, 2019, concerning his proposed discipline. The Order to Show Cause was based on the Opinion of the Supreme Court of Wisconsin, filed October 16, 2018, suspending Mr. Wiensch from the practice of law in Wisconsin for two years, effective November 27, 2018. In re Wiensch, 918 N.W.2d 423 (Wis. 2018). Mr. Wiensch was suspended as a result of, among other things, his creating, altering, and misdating documents submitted to the Internal Revenue Service in connection with an examination of certain clients' estate and gift tax returns.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Wiensch's address of record with this Court and to his address of record with the State Bar of Wisconsin. None of the copies of the Order to Show Cause 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. Wiensch's address of record with this Court is: "Delivered – April 8, 2019 at 10:46 am – Delivered, Front Desk/Reception/Mail Room – Milwaukee, WI 53202". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Wiensch's address of record with the State Bar of Wisconsin is: "Delivered – April 8, 2019 at 12:58 pm – Delivered, Left with Individual – Milwaukee, WI 53211". The Court has received no response from Mr. Wiensch. Furthermore, Mr. Wiensch's right to appear at a hearing concerning his proposed discipline is deemed waived as he did not notify the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

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ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Wiensch 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. Wiensch is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Wiensch 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

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Maurice B. Foley  
Chief Judge

Dated: Washington, D.C.  
May 17, 2019