



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

August 31, 2017

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disbarred or suspended 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 Jonathan T. Trexler.

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

1. Joe Manuel Gonzalez
2. Lynn Hubbard, III
3. James Edward Oliver
4. William Glenn Roy, III
5. Jonathan T. Trexler
6. Elizabeth T. Zagajeski
7. Stephen A. Zorn

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Joe Manuel Gonzalez

ORDER OF SUSPENSION

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Joe Manuel Gonzalez on March 15, 2017, 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, based upon (1) his felony conviction in the United States District Court for the Middle District of Florida on one felony count of structuring financial transactions to avoid currency reporting requirements, in violation of 31 U.S.C. Section 5324(a)(3); and (2) his indefinite suspension from the practice of law in the State of Florida by Order of the Supreme Court of Florida dated November 3, 2016. Subsequently, by Order of the Supreme Court of Florida dated May 4, 2017, Mr. Gonzalez was suspended from the practice of law in the State of Florida for three years effective, nunc pro tunc, December 3, 2016.

The Order of Interim Suspension and Order to Show Cause instructed Mr. Gonzalez to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Court received a response from Mr. Gonzalez to the Order of Interim Suspension and Order to Show Cause on April 4, 2017, a supplemental response on April 24, 2017, and a second supplemental response on May 30, 2017. In his responses, among other things, Mr. Gonzalez waived his right to appear at the hearing concerning his proposed discipline, which was scheduled for May 10, 2017, and asked the Court to impose the same discipline as the Supreme Court of Florida.

Upon due consideration of Mr. Gonzalez's written responses to the Court, it is hereby

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the

SERVED AUG 31 2017

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

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

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

ORDERED that Mr. Gonzalez 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) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Lynn Hubbard, III

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Lynn Hubbard, III on March 15, 2017, 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, based upon (1) his suspension by Order of the Supreme Court of California, En Banc, filed November 29, 2016, from the practice of law in the State of California for two years with execution of that period of suspension stayed, and he was placed on probation for three years from the practice of law in that state, as his attorney reported to the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline in his letter received January 3, 2017, and (2) his suspension by Order of the United States District Court for the Southern District of California, dated February 4, 2013, from the practice of law before the Southern District of California for one year. Mr. Hubbard failed to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of his suspension by the Southern District of California within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Hubbard to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an office address in Chico, California that is the most recent address that the Tax Court has on record for Mr. Hubbard, and to the return address that was listed on the envelope that his attorney mailed to the Court. The tracking information listed on the USPS website for the copy mailed by certified mail to the Court's most recent address of record for Mr. Hubbard is: "Your item was delivered to an individual at the address at 11:43 am on March 21, 2017, in Chico, CA 95926." The copy of the Order that was mailed by regular mail to that same address has not been returned to the Court by the United States Postal Service. The tracking information listed on the USPS website for the copy mailed by certified mail to

SERVED AUG 31 2017

Mr. Hubbard in care of his attorney is: "Your item was delivered to an individual at the address at 11:00 am on March 18, 2017 in San Rafael, CA 94903." The copy of the Order that was mailed by regular mail to Mr. Hubbard in care of his attorney has not been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Hubbard to the Order to Show Cause, nor has the Court received notice of Mr. Hubbard's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hubbard 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. Hubbard is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

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

ORDERED that Mr. Hubbard 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) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: James Edward Oliver

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. James Edward Oliver on September 7, 2016, 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, based upon (1) his suspension from practice before the United States Bankruptcy Court for the Western District of Oklahoma, by Order of that Court entered on June 15, 2015, following prior orders of suspension issued by that court on October 29, 2014, and January 14, 2015 (supplemented by Order dated April 17, 2015); and (2) his censure by Order of the Supreme Court of Oklahoma, filed March 29, 2016. Mr. Oliver failed to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entries of the censure by the Supreme Court of Oklahoma and the orders of suspension by the United States Bankruptcy Court for the Western District of Oklahoma within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Oliver to (1) submit a written response to the Order on or before October 7, 2016, and (2) notify the Court in writing on or before October 7, 2016, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on October 26, 2016.

The Order to Show Cause was mailed by both certified and regular mail to the most recent address that the Court has on record for him. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender - Vacant - Unable to Forward." The copy mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court received no response from Mr. Oliver to the Order to Show Cause, nor did the Court receive by October 7, 2016, notice of Mr. Oliver's intention to appear at the scheduled hearing.

It later came to the Court's attention that Mr. Oliver's current address might be 217 N. Harvey, Suite 105, Oklahoma City, OK 73102, which is the address listed for him on the Oklahoma Bar Association's website. The Court issued a

SERVED AUG 31 2017

Supplemental Order to Show Cause to Mr. Oliver on March 15, 2017, which instructed him to (1) submit a written response to the Supplemental Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Supplemental Order to Show Cause was mailed by both certified mail and regular mail to the most recent address that the Court has on record for Mr. Oliver, and to the address that listed for him on the Oklahoma Bar Association's website. Both of the copies that were mailed to the Court's address of record for Mr. Oliver were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender-Vacant-Unable to Forward." The tracking information listed on the USPS website for the copy mailed by certified mail to the Oklahoma Bar Association's address of record for Mr. Oliver is: "Your item was delivered to an individual at the address at 11:55 am on March 20, 2017 in Oklahoma City, OK 73102." The copy mailed by regular mail to the Oklahoma Bar Association's address of record for Mr. Oliver has not been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Oliver to the Supplemental Order to Show Cause, nor did the Court receive by April 14, 2017, notice of Mr. Oliver's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued September 7, 2016, and the Court's Supplemental Order to Show Cause, issued March 15, 2017, are hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Oliver 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. Oliver is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

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

ORDERED that Mr. Oliver 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) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: William Glenn Roy, III

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Roy on March 15, 2017, 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 based upon (1) a public reprimand by Order of the Supreme Court of Florida dated March 31, 2016; (2) his suspension from the practice of law in the State of Florida until further Order by Order of the Supreme Court of Florida dated May 24, 2016; (3) his disbarment from the practice of law in the State of Florida, retroactively to June 23, 2016, by Order of the Supreme Court of Florida filed September 29, 2016; and (4) his failure to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the three disciplinary orders issued against him by the Supreme Court of Florida within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause directed Mr. Roy to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an address in Altamonte Springs, Florida that is the most recent address that the Tax Court has on record for Mr. Roy, and to another address, also in Altamonte Springs, which is the most recent address that the Florida Bar has on record for Mr. Roy. The copy of the Order that was mailed by certified mail to the Court's address of record for Mr. Roy was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender-Attempted-Not Known-Unable to Forward." The tracking information listed on the USPS website for the copy of the Order mailed by certified mail to the address that the Florida Bar has on record for Mr. Roy is: "Your item was delivered to the front desk or reception area at 3:26 pm on March 22, 2017 in Altamonte Springs, FL 32714." Neither of the copies of the Order that were mailed by regular mail has been returned to the Court by the United States Postal Service. The Court has

SERVED AUG 3 1 2017

received no response from Mr. Roy to the Order to Show Cause, nor did the Court receive by April 14, 2017, notice of Mr. Roy's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Roy is disbarred from practice before the United States Tax Court. It is further

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

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

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

ORDERED that Mr. Roy 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) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Jonathan T. Trexler

ORDER OF SUSPENSION

By Order and Opinion, dated January 12, 2017, the United States District Court for the Southern District of New York's Committee on Grievances suspended Mr. Trexler indefinitely.

The Court issued an Order to Show Cause to Mr. Trexler on March 15, 2017, 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. The Order to Show Cause directed Mr. Trexler to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

On April 10, 2017, the Court received a response from Mr. Trexler to the Order to Show Cause, consisting of a declaration and several exhibits. In his declaration, Mr. Trexler waived his right to appear at the hearing concerning his proposed discipline, which was scheduled for May 10, 2017.

Upon due consideration of Mr. Trexler's written response to the Court and for reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Trexler 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. Trexler is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

SERVED AUG 31 2017

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

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

ORDERED that Mr. Trexler 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) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re Jonathan T. Trexler

MEMORANDUM SUR ORDER

On March 15, 2017, the Court issued an Order to Show Cause to Mr. Jonathan T. Trexler, a member of the bar, 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. The Order to Show Cause was predicated on Mr. Trexler's suspension from the practice of law before the United States District Court for the Southern District of New York (District Court) for an indefinite period of time by Order and Opinion of the District Court dated January 12, 2017. See Rule 202(c), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Trexler to submit a written response on or before April 14, 2017, and to notify the Court therein of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the Court on May 10, 2017, at 10:00 a.m.

The Court received Mr. Trexler's Declaration in Response to Order to Show Cause (Response) on April 10, 2017, in which he notified the Court of his intention not to appear at the hearing on May 10, 2017. Accordingly, Mr. Trexler waived his right to appear before the Court at a hearing concerning the Order to Show Cause. Attached to his Response were exhibits A through F, including:

(1) an Order dated February 21, 2017, issued by the United States District Court for the Eastern District of New York, suspending Mr. Trexler from practice before that court for an indefinite period of time as reciprocal discipline consistent with the discipline imposed by the District Court; (2) an Order to Show Cause why Mr. Trexler should not be suspended for an indefinite period by the United States District Court for the District of New Jersey (New Jersey District Court) as reciprocal discipline consistent with the discipline imposed by the District Court; and (3) a Show Cause Order on Attorney Discipline issued by the United States Court of Appeals for the Eighth Circuit (Eighth Circuit) directing Mr. Trexler to show good cause why he should not be suspended from practice before that court as reciprocal discipline consistent with the discipline imposed by the District Court.

On April 21, 2017, after the Order to Show Cause had been issued, the New Jersey District Court issued an Order suspending Mr. Trexler from practice before that court for an indefinite period, until such time that Mr. Trexler demonstrated his fitness to practice law in that court and until further order of that court. In re Trexler, No. 17-137. On June 7, 2017, the Eighth Circuit filed an Order directing that Mr. Trexler's admission to the Eighth Circuit's bar remains in good standing. In re Trexler, No. 17-9001.

Background

Mr. Trexler's suspension from the practice of law before the District Court was based upon his conduct in Weihai Textile Group Import & Export Co., Ltd. v. Level 8 Apparel, et al., No. 11-cv-4405. Mr. Trexler was charged with violating New York Rules of Professional Conduct 1.1(b) (handling a legal matter that the lawyer knows or should know that he is not competent to handle without associating with a lawyer who is competent to handle it), 1.3(b) (neglecting a legal matter entrusted to the lawyer), 3.3(a)(1) (knowingly making a false statement of fact to a tribunal or failure to correct a false statement of material fact or law previously made to the tribunal by the lawyer), 3.3(f)(4) (engaging in conduct intended to disrupt the tribunal), 8.4(c) (engaging in conduct that involves dishonesty, fraud, deceit, or misrepresentation), 8.4(d) (engaging in conduct that is prejudicial to the administration of justice), and 8.4(h) (engaging in any other conduct that adversely reflects on the lawyer's fitness as a lawyer). Following the submission of Mr. Trexler's declaration to the District Court, the District Court suspended him for an indefinite period until such time as he demonstrated to the District Court his fitness to practice law and until further Order of the District Court. In re Trexler, No. M-2-238 (January 12, 2017).

In a subsequent Opinion and Order, the District Court concluded that Mr. Trexler had failed to establish his fitness to practice law in its court. The District Court directed that if and when the Grievance Committee determines that Mr. Trexler is fit to resume practice, the Grievance Committee would once again take up the issue of the truthfulness of Mr. Trexler's statements and his conduct in Weihai Textile Group Import & Export Co., Ltd. v. Level 8 Apparel, et al., No. 11-cv-4405, that has yet to be addressed. In re Trexler, No. M-2-238 (March 9, 2017).

Discussion

As true in the case of every reciprocal discipline case, the Order of the District Court suspending Mr. Trexler from the practice of law in its court for an indefinite period raises a serious question about his character and fitness to practice law in this Court. 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 action of the District Court and that we follow the disciplinary action of that court, unless we determine, from an intrinsic consideration of the record of the disciplinary proceedings before the District Court, that one or more of the following factors appears: (1) that Mr. Trexler was

denied due process in the form of notice and an opportunity to be heard with respect to the District Court proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction that we cannot accept the conclusions of the District Court; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed by the District Court. 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. Trexler bears the burden of showing why, notwithstanding the discipline imposed by the District Court, 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 (3d 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). We have given Mr. Trexler an opportunity to present, for our review, the record of the disciplinary proceedings before the District Court, and to point out any grounds that form a basis to conclude that we should not give effect to the action of the District Court. See Selling v. Radford, 243 U.S. at 51-52 (“an opportunity should be afforded the respondent * * * to file the record or records of the state court * *

* [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan which is now before us”).

Mr. Trexler argues that the Court should deviate from the indefinite suspension imposed by the District Court because there is an infirmity of proof and a grave injustice would arise from suspending Mr. Trexler from practicing before this Court. Both of these arguments, as presented by Mr. Trexler in his Response, hinge on our finding facts contrary to the facts found by the District Court. See In re Trexler, No. M-2-238 (January 12, 2017); In re Trexler, No. M-2-238 (March 9, 2017). We do not sit as a court of review with respect to the proceedings before the District Court. See Selling v. Radford, 243 U.S. at 49-50; In re Sibley, 564 F.3d at 1341. To the contrary, as mentioned above, we are required to accept the facts found by the District Court, and to follow the action of that court unless, from an intrinsic consideration of the record before that court, we find one or more of the three factors identified by the Supreme Court in Selling v. Radford, discussed above.

In sum, Mr. Trexler has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. He was given a full opportunity to be heard by the District Court and, thus, there was no “want of notice or opportunity to be

heard” in the proceedings before the District Court. See Selling v. Radford, 243 U.S. at 51. Mr. Trexler has shown no infirmity of proof as to the facts found by the District Court. See Id. Finally, Mr. Trexler has shown no “other grave reason” not to give effect to the action of the District Court. See Id.

Considering the entire record in this matter, we conclude that Mr. Trexler has not shown good cause why he should not be suspended, disbarred or otherwise disciplined. 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.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Elizabeth T. Zagajeski

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Ms. Elizabeth T. Zagajeski on March 15, 2017, affording her the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon (1) her temporary suspension from the practice of law in the State of Nevada by Order of the Supreme Court of Nevada, filed February 17, 2016, (2) her suspension from the practice of law in the State of Nevada for a period of five years, with three years of the suspension stayed, by Order of the Supreme Court of Nevada, filed December 12, 2016; and (3) her failure to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the Order by the Supreme Court of Nevada temporarily suspending her within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Ms. Zagajeski to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of her intention to appear, in person or by counsel, at a hearing concerning her proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an office address in Las Vegas, Nevada that is the most recent address that the Tax Court has on record for Ms. Zagajeski, and to the return address that was listed on the envelope that Ms. Zagajeski mailed to the Court in January 2017, reporting her suspension from the practice of law in Nevada. Both of the copies that were mailed to the office address that is the Court's most recent address of record for Ms. Zagajeski were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender—Not Deliverable as Addressed—Unable to Forward." Neither of the copies that were mailed to the return address listed on the envelope that she mailed to the Court in January 2017 has been returned to the Court by the United States Postal Service. The tracking information listed on the USPS website for the copy mailed by certified mail to that address is: "Your item was delivered to the front desk or reception area at 10:55 am on March 20, 2017,

SERVED AUG 31 2017

in Las Vegas, NV 89101.” The Court has received no response from Ms. Zagajeski to the Order to Show Cause, nor did the Court receive by April 14, 2017, notice of Ms. Zagajeski’s intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court’s Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Zagajeski 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, Ms. Zagajeski is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

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

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

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

By the Court:

(Signed) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Stephen A. Zorn

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Stephen A. Zorn on March 15, 2017, 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, based upon his suspension until further order from the practice of law in the State of New York by Order of the Appellate Division of the Supreme Court of New York, Second Judicial Department, filed August 22, 2016, as his attorney reported to the Clerk of the Court in her letter received December 2, 2016. Mr. Zorn failed to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the order by the Appellate Division of the Supreme Court of New York, Second Judicial Department, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Zorn to (1) submit a written response to the Order on or before April 14, 2017, and (2) notify the Court in writing on or before April 14, 2017, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, at 10:00 a.m. on May 10, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an office address in New York, New York that is the most recent address that the Tax Court has on record for Mr. Zorn, and to the return address that was listed on the envelope that his attorney mailed to the Court, reporting Mr. Zorn's suspension, received December 2, 2016. Both of the copies that were mailed to the office address that is the Court's most recent address of record for Mr. Zorn were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender--Not Deliverable as Addressed--Unable to Forward." Neither of the copies that were mailed to the return address listed on the envelope that Mr. Zorn's attorney mailed to the Court have been returned to the Court by the United States Postal Service. The tracking information listed on the USPS website for the copy mailed by certified mail to that address is: "Your item was delivered to an individual at the address at 1:17 pm on March 17, 2017, in Scarsdale, NY 10583." The Court has received no response from Mr. Zorn to the

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Order to Show Cause, nor did the Court receive by April 14, 2017, notice of Mr. Zorn's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 15, 2017, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Zorn 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. Zorn is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

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

ORDERED that Mr. Zorn 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) L. Paige Marvel~~

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
August 31, 2017