Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217

EMMANUEL C. ACHOLONU & SHAWN Y. ACHOLONU,	)	
Petitioner(s),	)	**ALS**
v.	)	Docket No. 17237-13.
COMMISSIONER OF INTERNAL REVENUE,	)	
Respondent	)	

O R D E R

By order dated June 11, 2014, we ordered petitioners' then counsel, Wilfred I. Aka, to show cause in writing why he should not be withdrawn as petitioners' counsel in this case on account of his failure to adhere to the standards of practice imposed upon him by Rule 201, Tax Court Rules of Practice and Procedure. The order to show cause was prompted in part by Mr. Aka's failure to file a status report and otherwise comply with the Court's order dated May 6, 2014. Further, Mr. Aka had failed to appear on June 2, 2014, when this case was called from the calendar for the trial session of the Court at Los Angeles, California. We advised Mr. Aka:

> A practitioner before this Court is required to carry out his or her practice in accordance with the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association. Rule 201(a), Tax Court Rules of Practice and Procedure. Tax Court Rule 202(a)(3) specifically identifies as a ground for discipline any conduct that violates the letter and spirit of the Model Rules. For example, Model Rule 1.1 requires a lawyer to provide competent representation to a client. Competent representation requires the legal knowledge, skill, thoroughness and preparation reasonably necessary for the representation. Model Rule 1.3 requires a lawyer to act with reasonable diligence and promptness in representing a client. Model Rule 3.4(c) prohibits a lawyer from knowingly disobeying court rules

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> and orders. Counsel's conduct in this case seems to have been deficient on these and possibly other grounds.
>
> The Court takes judicial notice that counsel has appeared of record in numerous cases in this Court. Mr. Aka is hereby advised that he should take whatever steps are necessary to avoid such deficiencies in the future, including appropriate continuing legal education courses.

On July 10, 2014, we filed Mr. Aka's response to the order to show cause. By order dated July 17, 2014, we made our order to show cause absolute in that Mr. Aka was withdrawn as counsel for petitioners as of the date of the order. In the preamble to that order, we stated:

> Petitioners' counsel filed a response to the Court's Order on July 10, 2014. But in that response, petitioners' counsel failed to show why he should not be withdrawn as petitioners' counsel for his failure to adhere to the standards of practice imposed upon him by Rule 201.
>
> The Court has an obligation to conduct its proceedings in a manner that secures the "just, speedy, inexpensive determination of every case." Rule 1(d). Mr. Aka has an obligation to represent his clients in matters before this Court in a manner consistent with "the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association." Rule 201. Allowing Mr. Aka to remain in this case as petitioners' counsel is not consistent with the mandates of those Rules.

Thereafter, and without first seeking leave of the Court, Mr. Aka electronically filed an entry of appearance on petitioners' behalf. By order dated September 5, 2014, we ordered that Mr. Aka's entry of appearance filed August 6, 2014, be stricken and further ordered that he be withdrawn as counsel for petitioners in this case. We said: "Because Mr. Aka was involuntarily withdrawn from the case, he may not appear on petitioners' behalf unless, after appropriate motion, the Court grants him permission to do so."

On December 22, 2014, we filed petitioners' motion for leave to appoint Wilfred I. Aka as counsel. In support of the motion, petitioners' recited eight reasons why they were satisfied with Mr. Aka's services to them and asked leave to appoint him as counsel. They did not address, nor was there any affidavit from

Mr. Aka addressing, the deficiencies in Mr. Aka's representation of them that caused the Court to withdraw him as counsel. Mistakenly, we understood petitioners' motion to be that we appoint counsel. We deemed the document to be an improper document and returned it to them.

On February 26, 2015, we received petitioners' motion to appoint Wilfred I. Aka as counsel. That motion contained the same eight reasons why petitioners were satisfied with Mr. Aka's services to them. Again, it did not address, nor was there any affidavit from Mr. Aka, addressing the deficiencies in Mr. Aka's representation of them that caused the Court to withdraw him as counsel. We deemed the document to be an improper document and returned it to them.

On March 24, 2015, Mr. Aka electronically filed an entry of appearance on petitioners' behalf. We shall again order that the entry of appearance be stricken and further order that Mr. Aka be withdrawn as counsel for petitioners in this case. So that there is no further confusion, we state what Mr. Aka may show in order for us to consider giving him permission to represent petitioners in this case. We have said that Mr. Aka's conduct in this case seems to have been deficient on account of his failures to meet the requirements of Model Rules 1.1, 1.3, and 3.4. We advised him to take whatever steps are necessary to avoid such deficiencies in the future, including appropriate continuing education. Without limiting his options for showing us how he intends to insure his compliance with the Model Rules and the Tax Court Rules of Practice and Procedure, we invite him to show us that, since he was first withdrawn as counsel in this case, he has taken and satisfactorily completed continuing education courses addressing compliance with the Model Rules or other continuing education courses addressing practice management or similar subjects concerning the efficient and responsible practice of law. While petitioners may be satisfied with Mr. Aka's performance, we need not rely on their belief as to whether Mr. Aka has represented them in an efficient, competent, and ethical manner. To comply with our suggestion as to what Mr. Aka must show, petitioners may move the Court for permission for Mr. Aka to file an entry of appearance on their behalf, accompanied by an affidavit of Mr. Aka's establishing grounds justifying our giving him permission to enter his appearance.

On the premises considered, it is

ORDERED that Mr. Aka's entry of appearance filed March 24, 2015, is stricken. It is further

ORDERED that Mr. Aka is withdrawn as counsel of record for petitioners in this case as of March 24, 2015. It is further

ORDERED that in addition to regular service on the parties, the Court shall serve a copy of this Order on Mr. Aka at the address shown for him in the above last referenced entry of appearance.

(Signed) James S. Halpern
Judge

Dated: Washington, D.C.
March 27, 2015