



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

December 21, 2017

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or reinstated by the United States Tax Court for reasons explained in an order issued in the case of each practitioner.

Copies of the orders are attached.

1. Troy D. Renkemeyer
2. Matthew R. Schwitzer

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Troy D. Renkemeyer

ORDER OF REINSTATEMENT

The Court issued an Order to Show Cause on May 10, 2016, to Mr. Renkemeyer based upon an order filed by the Supreme Court of Kansas on October 23, 2015, which suspended him from the practice of law in the State of Kansas for a period of one year, effective October 23, 2015. See In re Renkemeyer, 359 P.3d 77, 89 (Kan. 2015). Mr. Renkemeyer submitted a written response to the Court's Order to Show Cause, which the Court received on June 10, 2016. Additionally, he appeared before a panel of three Judges of the Court at a hearing that was held on June 28, 2016.

Upon due consideration of Mr. Renkemeyer's written response to the Order to Show Cause, his testimony before the panel at the hearing on June 28, 2016, and for reasons set forth more fully in a Memorandum Sur Order that was issued to him on October 12, 2016, the Court issued an Order of Suspension on October 12, 2016, which made the Order to Show Cause absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Renkemeyer was suspended from practice before the United States Tax Court until further order of the Court.

On October 27, 2017, the Court received from Mr. Renkemeyer a petition for reinstatement to practice before the Court. Mr. Renkemeyer attached to his petition, among other documents, an order of reinstatement issued by the Supreme Court of Kansas on January 20, 2017, which reinstated his license to practice law in the State of Kansas, and a certificate of good standing dated October 12, 2017, also issued by the Supreme Court of Kansas, showing that he is in good standing to practice law in the State of Kansas.

We find that Mr. Renkemeyer is eligible for reinstatement before this Court under Rule 202(f)(2)(B) of the Tax Court Rules of Practice and Procedure and that his reinstatement is not detrimental to the integrity and standing of this Court's Bar.

Upon due consideration, it is hereby

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ORDERED that Mr. Renkemeyer's petition for reinstatement is granted and Troy D. Renkemeyer is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Signed) L. Paige Marvel

L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
December 21, 2017

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Matthew R. Schwitzer

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Schwitzer on September 7, 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 for six months from the practice of law in the State of Wisconsin, by opinion of the Supreme Court of Wisconsin, filed June 1, 2017. See Office of Lawyer Regulation v. Schwitzer (In re Schwitzer), 895 N.W.2d 416, 416 (Wis. 2017). Mr. Schwitzer failed to inform the Co-Chairs of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the Opinion issued by the Supreme Court of Wisconsin within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause instructed Mr. Schwitzer to (1) submit a written response to the Order on or before October 9, 2017, and (2) notify the Court in writing on or before October 9, 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 November 14, 2017.

The Order to Show Cause was mailed by both certified and regular mail to an office address in Green Bay, Wisconsin, that is the most recent address that the Court has on record for Mr. Schwitzer, and to an address in Oshkosh, Wisconsin, that is listed for Mr. Schwitzer on the official website for the State Bar of Wisconsin (State Bar). The copy of the Order mailed by certified mail to the Court's address of record was returned to the Court by the U.S. Postal Service (USPS), the envelope marked "Return to Sender – No Mail Receptacle – Unable to Forward." The copy of the Order mailed by regular mail to that address was returned to the Court by USPS, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." The copy of the Order mailed by certified mail to the address listed on the State Bar's website has not been returned to the Court by the USPS. The tracking information on the USPS website for that copy of the Order is: "Your item was delivered to an individual at the address at 2:59 pm on September 11, 2017 in Oshkosh, WI 54901." The copy of the Order mailed by regular mail to the address in Oshkosh, Wisconsin has not been returned

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to the Court by the USPS. The Court has received no response from Mr. Schwitzer to the Order to Show Cause, nor did the Court receive by October 9, 2017, notice of Mr. Schwitzer's intention to appear at the scheduled hearing.

Upon due consideration of the foregoing, it is

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

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

ORDERED that Mr. Schwitzer 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.
December 21, 2017