



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

January 24, 2022

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or disbarred 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. Mark G. Ayesh
2. Anthony S. Rachuba, IV
3. Timothy Guy Smith

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Mark G. Ayesh

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (Order) to Mr. Ayesh on September 21, 2021, affording him the opportunity, on or before October 18, 2021, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a remotely conducted hearing on November 10, 2021, concerning his proposed discipline if he provided written notice via email, on or before October 18, 2021, of his intention to appear at a hearing. The Order was based on the Supreme Court of Kansas suspending Mr. Ayesh from the practice of law for three years effective May 7, 2021. The court further ordered that the suspension would be stayed after the first six months, provided Mr. Ayesh agreed to a probation plan approved by the Disciplinary Administrator's office and extending through the remaining suspension period. Mr. Ayesh is required to undergo a reinstatement hearing after the three-year suspension term ends. In re Ayesh, 485 P. 3d 1155 (Kan. 2021). On June 17, 2021, Mr. Ayesh informed the Court via e-mail of his suspension by the Kansas Supreme Court.

The Order was mailed by both certified and regular mail to Mr. Ayesh's street address of record with this Court. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail states: "Delivered, Left with Individual – September 24, 2021 at 10:51 am – Wichita, KS 67226." Committee staff cannot determine with certainty whether the copy of the Order mailed by regular mail has been returned to the Court by USPS.

The Court has received no response from Mr. Ayesh. Furthermore, Mr. Ayesh's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before October 18, 2021, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued September 21, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ayesh 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. Ayesh is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Ayesh'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. Ayesh as counsel in any pending cases in which he appears as counsel of record.

By the Court:

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Anthony S. Rachuba, IV

ORDER OF DISBARMENT

This Court issued an Order to Show Cause (Order) to Mr. Rachuba on September 21, 2021, affording him the opportunity, on or before October 18, 2021, 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 concerning his proposed discipline if he provided, on or before October 18, 2021, written notice of his intention to appear at a hearing. The Order was based on Mr. Rachuba's disbarment from the bar of the Commonwealth of Pennsylvania by Order of the Supreme Court of Pennsylvania dated June 3, 2020, entered on recommendation of the Disciplinary Board of the Supreme Court of Pennsylvania. See Office of Disciplinary Counsel v. Rachuba, No. 2710 Disciplinary Docket No. 3, 2020 Pa. LEXIS 3129 (2020). Mr. Rachuba failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order was mailed by both regular mail and regular mail to Mr. Rachuba's address of record with the Court and to Mr. Rachuba's address of record with the Disciplinary Board of the Supreme Court of Pennsylvania. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail to the Court's address of record for Mr. Rachuba states: "Delivered, Individual Picked Up at Post Office – September 23, 2021 at 8:43 am – Center Valley, PA 18034." The copy of the Order mailed by certified mail to Mr. Rachuba's address of record with the Disciplinary Board of the Supreme Court of Pennsylvania was returned to the Court on November 9, 2021, according to the tracking information on the USPS website. Committee staff cannot determine with certainty whether either copy of the Order mailed by regular mail has been returned to the Court by USPS.

The Court has received no response from Mr. Rachuba. Furthermore, Mr. Rachuba's right to a hearing is deemed waived as he did not advise the Court in writing on or before October 18, 2021, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued September 21, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of

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

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

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

ORDERED that Mr. Rachuba 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:

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Timothy Guy Smith

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (Order) to Mr. Smith on September 21, 2021, affording him the opportunity, on or before October 18, 2021, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a remotely conducted hearing on November 10, 2021, concerning his proposed discipline if he provided written notice via email, on or before October 18, 2021, of his intention to appear at a hearing. The Order was based upon Mr. Smith's suspension from the practice of law in the state of Maryland, see Attorney Grievance Comm'n of Md. v. Smith, 241 A.3d 567 (Md. 2020), as well as his reciprocal suspension from practice before the United States District Court for the District of Maryland (by Order dated March 24, 2021, In re Smith, No. 1:21-mc-00001) and from practice of law in the District of Columbia (by Order filed April 15, 2021, In re Smith, 248 A.3d 923 (D.C. 2021)). By opinion filed June 24, 2021, the District of Columbia Court of Appeals disbarred Mr. Smith from the practice of law in the District of Columbia based on the Report and Recommendation of the Board on Professional Responsibility (Board). See In re Smith, 252 A.3d 889 (D.C. 2021).

The Order was mailed by both certified and regular mail to Mr. Smith's street address of record with the Court. The tracking information on the U.S. Postal Service's (USPS) website for the copy of the Order mailed by certified mail to Mr. Smith states: "Delivered, Individual Picked Up at Post Office -- September 23, 2021 at 12:49 pm -- Glenwood, MD 21738." Committee staff cannot determine with certainty whether the copy of the Order mailed by regular mail has been returned to the Court by USPS.

The Court has received no response from Mr. Smith. Furthermore, Mr. Smith's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before October 18, 2021, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued September 21, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Smith 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. Smith is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Smith'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. Smith as counsel in any pending cases in which he appears as counsel of record.

By the Court:

Maurice B. Foley
Chief Judge