



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

April 21, 2020

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been reprimanded, 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. Gaurav D. Datta
2. Walter Thomas Finley
3. Gregory Ford Gilbert
4. John F. Hanzel
5. Albert Hessberg, III
6. Peter M. Hoffman
7. James G. Moore
8. Christopher L. Neal
9. Joseph Darrell Palmer
10. Joseph P. Rocco
11. Sebastian Rucci
12. Rae D. Shirer
13. Allan M. Tabor

Attachments

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Gaurav D. Datta

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Datta on January 27, 2020, affording him the opportunity, on or before February 26, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon Mr. Datta's disbarment by the Supreme Court of California from the practice law in California for failure to maintain client trust funds in his trust account and misappropriation of client funds held in trust. See Datta on Discipline, No. S252153, 2019 Cal. LEXIS 448 (Cal. Jan. 4, 2019). Furthermore, Mr. Datta 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 Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Datta's address of record with the Court and to his address of record with the State Bar of California. The copies of the Order mailed by certified and by regular mail to Mr. Datta's address of record with the Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." Neither of the other copies of the Order have been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Datta's address of record with the State Bar of California is: "Delivered – February 4, 2020 at 3:57 pm – Delivered, Front Desk/Reception/Mail Room – Long Beach, CA 90802."

The Court received no response from Mr. Datta. Furthermore, Mr. Datta's right to a hearing is deemed waived as he did not advise the Court in writing on or before February 26, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 27, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Datta is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Datta 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
Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Walter Thomas Finley

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Finley on January 30, 2020, with a hearing date set for May 20, 2020, if he submitted, on or before March 2, 2020, a written notice of his intention to appear at the hearing. That Order was based upon the following information.

On May 4, 2017, in case no. 201507012, an evidentiary panel of the State Bar of Texas's District Grievance Committee imposed on Mr. Finley an 18-month partially probated suspension, actively suspending him for the first two months from May 1, 2017, though June 30, 2017, and placing him on probation for the remaining 16 months through October 30, 2018. By Judgment Nunc Pro Tunc of Public Reprimand issued August 2, 2018, in Comm'n for Lawyer Discipline v. Finley, case no. 201602357, the Grievance Committee, Evidentiary Panel 6-2 publicly reprimanded Mr. Finley. By Default Judgment of Active Suspension issued January 8, 2019, in Comm'n for Lawyer Discipline v. Finley, No. 201706253, the State Bar of Texas's District 6 Grievance Committee, Evidentiary Panel 6-3 suspended Mr. Finley from the practice of law in Texas for a period of two years from February 1, 2019, through January 31, 2021. Based upon Mr. Finley's suspension in Texas, he was reciprocally suspended from practice before the United States Court of Appeals for the Fifth Circuit and the United States District Court for the Northern District of Texas.

On September 11, 2019, Mr. Finley pleaded guilty to theft of property in the aggregate value of \$200,000 or more, a first degree felony, in violation of Tex. Penal Code § 31.03(e)(7), in the Criminal District Court No. 4 of Dallas County, Texas, case no. F1800311. Based upon that criminal proceeding, on October 30, 2019, the Texas Commission for Lawyer Discipline (the Commission) filed a Petition for Compulsory Discipline with the Board of Disciplinary Appeals requesting that Mr. Finley be disbarred.

Mr. Finley failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the above-described disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order to Show Cause was mailed by both certified and regular mail to (1) Mr. Finley's address of record with this Court; (2) his address of record with the United States District Court for the Northern District of Texas (District Court); (3) his address of record with the Oklahoma Bar Association, an organization of which Mr. Finley had previously been a member; and (4) his address listed on the Certificate of Service attached to the Commission's Petition for Compulsory Discipline.

The copies of the Order mailed by certified and regular mail to Mr. Finley's address of record with this Court and by regular mail to his address listed on the Certificate of Service attached to the Commission's petition were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward", with the envelope mailed to the latter address also including the handwritten message, "Return to Sender: Adresse [sic] Unknown".

The copy of the Order mailed by certified mail to Mr. Finley's address of record with the District Court was returned to the Court by USPS, the envelope marked "Return to Sender – No Mail Receptacle – Unable to Forward". The copy of the Order mailed by regular mail to Mr. Finley's address of record with the District Court was returned to the Court by USPS, the envelope marked "Forward Time Exp – Rtn to Sender * * * " and specifying the forwarding address as Mr. Finley's address of record with this Court.

None of the other copies of the Order to Show Cause have been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Finley's address of record with the Oklahoma Bar Association states: "Delivered – February 7, 2020 at 2:40 pm – Delivered, Front Desk/Reception/ Mail Room – Dallas, TX 75204". The tracking history on the USPS website for the copy of the Order mailed by certified mail to Mr. Finley's address listed on the Certificate of Service attached to the Commission's petition indicates that the Order arrived at its destination on February 3, 2020, but was not delivered to the addressee and is currently in transit to the next facility. The current tracking status is: "In-Transit – March 8, 2020 – In Transit to Next Facility".

The Court has received no response from Mr. Finley. Furthermore, Mr. Finley'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 2, 2020, of his intention to appear at the hearing scheduled on May 20, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 30, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Finley 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. Finley is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Gregory Ford Gilbert

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Gilbert on January 21, 2020, affording him the opportunity, on or before February 20, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon: (1) Mr. Gilbert's guilty plea on January 4, 2019, in United States v. Gilbert, case no. 2:18-cr-00116, in the United States District Court for the Middle District of Alabama, to conspiracy to defraud the United States; (2) the order of the State Bar of California, filed April 17, 2019, in In re Gilbert, case no. SBC-19-C-30089, suspending him pending final disposition of the disciplinary proceeding based upon his conviction; (3) the State Bar Court of California's recommendation on October 11, 2019, that he be summarily disbarred; and (4) his suspension from practice before the United States District Court for the Northern District of California based upon his ineligibility to practice law in California.

Mr. Gilbert failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his conviction or the above-described disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Gilbert's address of record with the Court, his address of record with the State Bar of California, and the address listed for Mr. Gilbert on the website for the Federal Bureau of Prisons (BOP). The copy of the Order mailed by certified mail to Mr. Gilbert's address of record with the Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". None of the other copies of the Order have been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Gilbert's address of record with the State Bar of California states: "Your item was delivered to an individual at the address at 1:35 pm on January 29, 2020 in McClellan, CA 95652". The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address previously listed for Mr. Gilbert on the BOP website states: "Your item has been delivered to an agent at 7:57 am on January 24, 2020 in Lompoc, CA 93436".

The Court received no response from Mr. Gilbert. Furthermore, Mr. Gilbert's right to a hearing is deemed waived as he did not advise the Court in writing on or before February 20, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Subsequently, by order filed February 13, 2020, the Supreme Court of California summarily disbarred Mr. Gilbert from the practice of law in California. See Gilbert on Discipline, No. S259264, 2020 Cal. LEXIS 963 (Feb. 13, 2020).

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued January 21, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Gilbert is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Gilbert 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

Maurice B. Foley

Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: John F. Hanzel

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Hanzel on December 16, 2019, affording him the opportunity, on or before January 15, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon (1) Mr. Hanzel's reprimand on August 12, 2013, by the Grievance Committee of the North Carolina State Bar for violating rules of professional conduct with respect to conflicts of interest; (2) his disbarment by the Disciplinary Hearing Commission of the North Carolina State Bar by Order of Discipline filed July 30, 2019, in North Carolina State Bar v. Hanzel, case no. 18DHC44, based upon his violations of rules of professional conduct relating to misappropriation of entrusted funds; and (3) his guilty plea on November 8, 2019, to filing a false tax return for tax year 2012 in United States v. Hanzel, case no. 3:19-cr-81, in the United States District Court for the Western District of North Carolina. Furthermore, Mr. Hanzel failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Hanzel's address of record and to the address of his court-appointed attorney in his criminal case. None of the copies of the Order 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. Hanzel's address of record states: "Delivered – December 20, 2019 at 2:33 pm – Delivered, Left with Individual – Cornelius, NC 28031". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Hanzel's attorney in his criminal case states: "Delivered – January 31, 2020 at 11:26 am – Delivered, Front Desk/Reception/Mail Room – Charlotte, NC 28202".

The Court received no response from Mr. Hanzel. Furthermore, Mr. Hanzel's right to a hearing is deemed waived as he did not advise the Court in writing on or before January 15, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued December 16, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hanzel is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Hanzel 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Albert Hessberg, III

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Hessberg on December 26, 2019, affording him the opportunity, on or before January 27, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon (1) Mr. Hessberg's suspension on November 15, 2018, by the Supreme Court of New York, Appellate Division, Third Department from the practice of law in New York during the pendency of an investigation into his alleged professional misconduct, see Matter of Hessberg, 166 A.D.3d 1283 (N.Y. App. Div. 2018); (2) his disbarment on June 20, 2019, by that same court from the practice of law in New York based upon his failure to respond or otherwise appear for further investigatory or disciplinary proceedings within six months following his suspension, see Matter of Hessberg, 173 A.D.3d 1549 (N.Y. App. Div. 2019); (3) his conviction following his guilty plea on May 8, 2019, in United States v. Hessberg, case number 1:19-cr-00155, in the United States District Court for the Northern District of New York, to wire fraud, mail fraud, and filing a false income tax return for tax year 2014; and (4) his suspension indefinitely from practice before the Internal Revenue Service by default decision effective July 16, 2019. Furthermore, Mr. Hessberg failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his conviction or the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Hessberg's address of record and to the address listed for Mr. Hessberg on the website for the Federal Bureau of Prisons (BOP). None of the copies of the Order 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. Hessberg's address of record is: "Delivered – January 6, 2020 at 1:30 pm – Delivered, Left with Individual – Albany, NY 12207". The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address listed for Mr. Hessberg on the BOP website is: "Delivered – January 2, 2020 at 8:34 am – Delivered, PO Box – Otisville, NY 10963".

The Court received no response from Mr. Hessberg. Furthermore, Mr. Hessberg's right to a hearing is deemed waived as he did not advise the Court in writing on or before January 27, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued December 26, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hessberg is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Hessberg 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Peter M. Hoffman

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Hoffman on March 12, 2018, with a hearing date set for May 2, 2018, if he submitted, on or before April 11, 2018, a written notice of his intention to appear at the hearing. That Order was based in part upon Mr. Hoffman's conviction, on April 27, 2015, in the United States District Court for the Eastern District of Louisiana (District Court), of one count of conspiracy to commit mail or wire fraud, 14 counts of aiding and abetting wire fraud, and one count of aiding and abetting mail fraud.

The Court's Order also was based upon disciplinary actions taken against Mr. Hoffman in the State of California. As a result of his above-described conviction, on September 2, 2015, the State Bar Court of California Review Department, In Bank suspended him on an interim basis from the practice of law in California. See, Order, In re Hoffman, No. 14-C-01246 (Cal. State Bar Ct. Sept. 2, 2015). Subsequently, the Supreme Court of California suspended him from the practice of law in California for one year, which was stayed, and placed him on probation for one year subject to the condition that he be actually suspended for the first six months of probation for engaging in the unauthorized practice of law while on interim suspension, making misrepresentations to the State Bar Court in his declaration regarding notifications of his interim suspension, and failing to comply with notification requirements with respect to his interim suspension. See Hoffman on Discipline, 2017 Cal. LEXIS 5093 (June 23, 2017). Mr. Hoffman also was privately reprimanded in the State of California on June 2, 2011, for filing frivolous lawsuits and motions in a civil matter in Superior Court after the matter had been removed to federal court. Mr. Hoffman remains ineligible to practice law in the State of California.

Mr. Hoffman failed to inform the Co-Chairs of the Court's Committee on Admissions, Ethics, and Discipline of his conviction and the above-referenced disciplinary actions against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court received Mr. Hoffman's response to its Order on April 11, 2018. In that response, Mr. Hoffman indicated that he would not be attending the hearing scheduled on May 2, 2018, regarding his proposed discipline. Accordingly, he is deemed to have waived his right to a hearing regarding his proposed discipline. In addition, he stated: "Mr. Hoffman has no objection to suspension of his membership in the Bar of the United States Tax Court pending his appeal of his conviction and the expiration of his suspension by the California State Bar, and to disbarment, if, as and when Mr. Hoffman's conviction is affirmed and not subject to further appeal * * *".

Upon appeal, the United States Court of Appeals for the Fifth Circuit upheld Mr. Hoffman's conviction and that decision is now final. See United States v. Hoffman, 901 F.3d 523 (5th Cir. 2018), *cert. denied*, 139 S. Ct. 2615 (2019). That court also vacated and remanded Mr. Hoffman's case with respect to his sentence. Mr. Hoffman was resentenced by the District Court on February 19, 2020.

Although the disciplinary proceeding in the State of California concerning Mr. Hoffman's above-described conviction has not yet been concluded (related to which he is currently suspended on an interim basis), this Court believes that disbarment is the appropriate reciprocal discipline in the light of the seriousness of the crime of which he was convicted and his prior disciplinary record. See Rule 202(c), Tax Court Rules of Practice and Procedure.

Upon due consideration of the foregoing, including Mr. Hoffman's written response to the Court, it is

ORDERED that the Court's Order to Show Cause, issued March 12, 2018, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hoffman is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Hoffman 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: James G. Moore

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Moore on December 20, 2019, affording him the opportunity, on or before January 21, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon (1) Mr. Moore's disbarment on consent by the Supreme Court of Pennsylvania from the Bar of the Commonwealth of Pennsylvania, see Office of Disciplinary Counsel v. Moore, No. 1478 Disciplinary Docket No. 3, 2009 Pa. LEXIS 1386 (Pa. July 15, 2009) and (2) his conviction of mail fraud following his guilty plea on November 24, 2009, in United States v. Moore, case number 1:09-cr-00055, in the United States District Court for the Western District of Pennsylvania. Furthermore, Mr. Moore failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his disbarment or conviction within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Moore's address of record with the Court and to his address of record with the Disciplinary Board of the Supreme Court of Pennsylvania (Disciplinary Board). Both copies of the Order mailed to Mr. Moore's address of record with the Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted Not Known – Unable to Forward". The copy of the Order mailed by regular mail to Mr. Moore's address of record with the Disciplinary Board was returned to the Court by the USPS, the envelope marked "Return to Sender – Refused – Unable to Forward". The copy of the Order mailed by certified mail to Mr. Moore's address of record with the Disciplinary Board has not been returned to the Court. The tracking history on the USPS website for that copy of the Order indicates that the Order arrived at its intended destination and USPS left notice at that destination on January 30, 2020, due to the unavailability of an authorized recipient. As of February 26, 2020, the Order was unclaimed and it was therefore being returned to the Court. The current tracking status of the Order states: "In-Transit – March 2, 2020 – In Transit to Next Facility".

The Court received no response from Mr. Moore. Furthermore, Mr. Moore's right to a hearing is deemed waived as he did not advise the Court in writing on or

before January 21, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued December 20, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Moore is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Moore 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Christopher L. Neal

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Neal on December 20, 2019, affording him the opportunity, on or before November 20, 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 December 6, 2019, concerning his proposed discipline. The Court's Order was based upon (1) Mr. Neal's history of discipline in the state of Washington, including his reprimand in 2015, his suspension from the practice of law for one year in 2016, and his disbarment from the practice of law by Order of the Supreme Court of Washington filed February 8, 2018; (2) his conviction following his guilty plea on September 20, 2018, of first-degree theft with aggravating circumstances in the Benton County Superior Court in the State of Washington; and (3) his indefinite suspension from practice before the Internal Revenue Service effective March 28, 2019. Furthermore, Mr. Neal failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his conviction or any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Neal's address at the Washington State Penitentiary (mail previously sent to his address of record with the Court was returned). Neither copy of the Order has been returned to the Court by USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Neal's prison address states: "Delivered – December 26, 2019 at 12:35 pm – Delivered, Front Desk/Reception/Mail Room – Walla Walla, WA 99362".

The Court received no response from Mr. Neal. Furthermore, Mr. Neal's right to a hearing is deemed waived as he did not advise the Court in writing on or before January 21, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued December 20, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Neal is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Neal 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Joseph Darrell Palmer

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Palmer on January 27, 2020, affording him the opportunity, on or before February 26, 2020, 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 March 6, 2020, concerning his proposed discipline. The Court's Order was based upon the following information.

By order entered July 1, 2002, the Presiding Disciplinary Judge of the Supreme Court of Colorado suspended Mr. Palmer from the practice of law in Colorado for 60 days, with 30 days stayed, and placed him on probation for one year. See People v. Palmer, No. 99PDJ055, 2002 Colo. Discipl. LEXIS 49 (July 1, 2002). The suspension was based on his conviction on February 28, 2002, of failure to collect, account for, and pay over sales taxes in the District Court for Elbert County, Colorado.

As a result of Mr. Palmer's conviction in Colorado, by Order filed November 4, 2002, and effective November 26, 2002, in In re Palmer, No. 02-C-11878, the State Bar Court of California, Hearing Department publicly reproved him with conditions. By Judgment and Order dated February 13, 2003, in case number 02-4004, the Arizona Supreme Court reciprocally suspended him from the practice of law in Arizona for 60 days, with 30 days stayed, and placed him on probation for one year.

By order filed May 18, 2016, the Supreme Court of California suspended Mr. Palmer from the practice of law in California for two years, execution of which was stayed, and placed him on probation for two years subject to conditions, including that he be actually suspended for 90 days. See Palmer on Discipline, No. S232812, 2016 Cal. LEXIS 6099 (Cal. May 18, 2016). That court also required him to take and pass the Multistate Professional Responsibility Examination (MPRE) within one year after the effective date of the order. Subsequently, by order filed July 13, 2017, the State Bar Court of California, Review Department suspended Mr. Palmer from the practice of law in California for failure to pass the MPRE, pending proof of his passage of the exam. Then, by order filed June 24, 2019 and effective July 24, 2019, the Supreme Court of California disbarred him from the practice of law in California. See Palmer on Discipline, No. S255022, 2019 Cal. LEXIS 4829 (Cal. June 24, 2019). That disbarment was based on his failure to comply with the conditions of his previously ordered probation.

Based on Mr. Palmer's disbarment in California, by order filed September 12, 2019, the Presiding Disciplinary Judge of the Supreme Court of Colorado disbarred him from the practice of law in Colorado. See People v. Palmer, No. 19PDJ052, 2019 Colo. Discipl. LEXIS 57 (Sept. 12, 2019).

Furthermore, Mr. Palmer failed to inform the Chair of the 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.

The Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Palmer's address of record with the Court and to his address of record with the State Bar of California. Both copies of the Order mailed to Mr. Palmer's address of record with the Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". Neither of the other copies of the Order has been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Palmer's address of record with the State Bar of California is: "Delivered – January 30, 2020 at 10:28 am – Delivered – San Ysidro, CA 92173".

The Court received no response from Mr. Palmer. Furthermore, Mr. Palmer's right to a hearing is deemed waived as he did not advise the Court in writing on or before February 26, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 27, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Palmer is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Palmer 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

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Joseph P. Rocco

ORDER OF REPRIMAND

By Final Judgment and Order of Suspension, filed September 27, 2019, in In re Rocco, No. PDJ-2018-9032, the Presiding Disciplinary Judge of the Arizona Supreme Court suspended Mr. Rocco from the practice of law in Arizona for 90 days, effective October 24, 2019, and ordered that he be placed on probation for two years upon his reinstatement to the practice of law in Arizona. Mr. Rocco's discipline was based upon a finding that he had violated the following Arizona Rules of Professional Conduct: ER 1.2 (scope of representation), ER 1.5(b) (fees), ER 3.1 (meritorious claims and contentions), ER 4.1 (truthfulness in statements to others), ER 4.4 (respect for rights of others), ER 5.3 (responsibilities regarding non-lawyer assistants), ER 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation), and ER 8.4(d) (conduct prejudicial to the administration of justice). In accordance with Rule 202(b), Tax Court Rules of Practice and Procedure, Mr. Rocco reported his discipline in Arizona to the Chair of this Court's Committee on Admissions, Ethics, and Discipline, by letter received at the Court on October 11, 2019.

On January 27, 2020, this Court issued an Order to Show Cause to Mr. Rocco. That Order directed Mr. Rocco to show cause, if any, why he should not be suspended or disbarred from practice before this Court or otherwise disciplined and, among other things, to (1) inform the Court whether there is now, or has been in the past, any disciplinary proceeding involving him, other than as described above, (2) explain in detail the circumstances that led to each and every disciplinary proceeding involving him, and (3) provide any material in his possession that is part of the record of each disciplinary proceeding involving him. That Order also advised Mr. Rocco of his opportunity to appear at a hearing concerning his proposed discipline, scheduled on March 6, 2020, at 10:00 a.m., if he provided notice on or before February 26, 2020, of his intention to appear at that hearing.

By Order of Reinstatement Pursuant to Rule 64(e)(2)(A), Ariz. R. Sup. Ct., filed January 27, 2020, in In re Rocco, No. PDJ-2020-9005-R, the Presiding Disciplinary Judge of the Arizona Supreme Court reinstated Mr. Rocco to the active practice of law in Arizona, effective immediately, and placed him on two years of probation with conditions.

The Order was mailed by both certified and regular mail to Mr. Rocco's address of record (which is also the address used by Mr. Rocco in his letter to this Court reporting his suspension). Neither copy of the Order has been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Rocco's address of record states: "Delivered – January 30, 2020 at 10:07 am – Delivered, Front Desk/Reception/Mail Room – Scottsdale, AZ 85250". No response has been received from Mr. Rocco. Furthermore, Mr. Rocco's right to a hearing is deemed waived as he did not advise the Court in writing on or before February 26, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause issued January 27, 2020, is made absolute and Joseph P. Rocco is reprimanded for the conduct giving rise to the discipline imposed upon him by the Presiding Disciplinary Judge of the Supreme Court of Arizona. This Order, a copy of which will be placed in Mr. Rocco's file at the Court and will be available to the public, shall serve as that reprimand.

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Sebastian Rucci

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Rucci on January 27, 2020, affording him the opportunity, on or before February 26, 2020, 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 March 6, 2020, concerning his proposed discipline. The Order to Show Cause was based upon (1) an order, filed December 13, 2017, of the Supreme Court of California suspending Mr. Rucci from the practice of law in California for one year, execution of which was stayed, and placing him on probation for two years subject to conditions, including that he pass the Multistate Professional Responsibility Examination (MPRE) within one year after the effective date of the order, see Rucci on Discipline, No. S244409, 2017 Cal. LEXIS 9705 (Dec. 13, 2017); and (2) an order of the State Bar Court of California, Review Department, En Banc dated March 1, 2019, in case numbers 15-C-13554, 15-C-14664, 15-C-14665, 15-C-14666, 15-C-14667, 15-C-14668, 15-C-14669, and 16-C-16111, suspending Mr. Rucci from the practice of law in California based upon his failure to pass the MPRE within the time prescribed, pending proof of passage. Mr. Rucci remains suspended from the practice of law in California.

Mr. Rucci failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order to Show Cause was mailed by both certified mail and regular mail to Mr. Rucci's address of record with this Court and to his address of record with the State Bar of California. None of the copies of the Order have been returned to the Court. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Rucci's address of record with the Court states: "Delivered – January 31, 2020 at 8:51 am – Delivered, To Agent – Long Beach, CA 90803". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Rucci's address of record with the State Bar of California states: "Delivered – January 30, 2020 at 10:52 am – Delivered, Left with Individual – Youngstown, OH 44515".

The Court has received no response from Mr. Rucci. Furthermore, Mr. Rucci's right to a hearing concerning his proposed discipline is deemed waived as he did not

advise the Court in writing on or before February 26, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 27, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rucci 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. Rucci is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Rae D. Shirer

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Ms. Shirer on January 27, 2020, 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 and to appear at a hearing concerning the proposed discipline. That Order was based upon the following information.

On July 31, 2008, in case number 06-O-12713, Ms. Shirer was privately reprimanded by the State Bar Court of California.

By order filed May 18, 2016, the Supreme Court of California suspended Ms. Shirer from the practice of law in California for one year, execution of which was stayed, and placed her on probation for two years subject to conditions, including that she pass the Multistate Professional Responsibility Examination within one year after the effective date of the order. See Shirer on Discipline, No. S233105, 2016 Cal. LEXIS 6092 (Cal. May 18, 2016) (Shirer I).

By order filed April 17, 2017, as a result of Ms. Shirer's failure to comply with certain conditions of her probation imposed in Shirer I, the Supreme Court of California suspended her from the practice of law in California for one year, execution of which was stayed, and placed her on probation for two years subject to conditions, including that she be actually suspended for 30 days. See Shirer on Discipline, No. S239886, 2017 Cal. LEXIS 3269 (Cal. Apr. 17, 2017).

By Order filed July 13, 2017, in In re Shirer, No. 15-O-11121, the State Bar Court of California, Review Department, In Bank suspended Ms. Shirer from the practice of law in the state of California, pending proof of passage of the Multistate Professional Responsibility Examination (MPRE) as required in Shirer I. That suspension was terminated, following proof of her passage of the MPRE, by order of the State Bar Court of California, Review Department, In Bank filed September 20, 2017.

By order filed December 20, 2018, the Supreme Court of California suspended Ms. Shirer from the practice of law in California for two years, execution of which was stayed, and placed her on probation for three years subject to conditions,

including that she be actually suspended for one year for failure to timely comply with certain conditions of her probation imposed in Shirer I. See Shirer on Discipline, No. S251917, 2018 Cal. LEXIS 9962 (Cal. Dec. 20, 2018).

Ms. Shirer failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against her within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court's Order to Show Cause was mailed by both certified and regular mail to Ms. Shirer's address of record with this Court and to her address of record with the State Bar of California. The copies of the Order mailed by certified and regular mail to Ms. Shirer's address of record with the Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". The copy of the Order mailed by certified mail to Ms. Shirer's address of record with the State Bar of California was returned to the Court by USPS, the envelope including a label marked "Return to Sender – Unclaimed". The copy of the Order mailed by regular mail to Ms. Shirer's address of record with the State Bar of California has not been returned to the Court.

The Court has received no response from Ms. Shirer. Furthermore, Ms. Shirer's right to a hearing concerning her proposed discipline is deemed waived as she did not advise the Court in writing on or before February 26, 2020, of her intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 27, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Shirer 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. Shirer is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that the Court will file orders to withdraw Ms. Shirer as counsel in any pending cases in which she appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Allan M. Tabor

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Tabor on January 27, 2020, affording him the opportunity, on or before February 26, 2020, 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 March 6, 2020, concerning his proposed discipline. The Order to Show Cause was based on an Order filed January 25, 2019, by which the Supreme Court of California suspended Mr. Tabor from the practice of law in California for five years, execution of which was stayed, and placed him on probation for five years subject to conditions, including that he be actually suspended for at least two years and until he provides proof to the State Bar Court of California of his rehabilitation, fitness to practice, and present learning and ability in the general law. See Tabor on Discipline, No. S252654, 2019 Cal. LEXIS 751 (Cal. Jan. 25, 2019). That order was based upon a finding that in connection with three client matters that Mr. Tabor had engaged in professional misconduct, including misappropriation and client trust account violations.

Mr. Tabor 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 to Show Cause was mailed by both certified and regular mail to Mr. Tabor's address of record with this Court and to his address of record with the State Bar of California. The copies of the Order mailed by certified and regular mail to Mr. Tabor's address of record with the Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". Neither of the other copies of the Order has been returned to the Court. The tracking history on the USPS website for the copy of the Order mailed by certified mail to Mr. Tabor's address of record with the State Bar of California indicates that the Order arrived at its intended destination on January 30, 2020, but after going unclaimed as of February 18, 2020, it is being returned to the Court. The current tracking status states: "In-Transit – February 27, 2020 – In Transit to Next Facility".

The Court has received no response from Mr. Tabor. Furthermore, Mr. Tabor's right to a hearing concerning his proposed discipline is deemed waived as he did not

advise the Court in writing on or before February 26, 2020, of his intention to appear at the hearing scheduled on March 6, 2020.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued January 27, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Tabor 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. Tabor is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 20, 2020