



United States Tax Court

Washington, DC 20217

April 29, 2025

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or disbarred for reasons explained in the attached orders.

1. Kenneth N. Hamilton
2. Eugene Daniel Lucas
3. Maureen C. Repetto
4. Annemarie Salowski



United States Tax Court

Washington, DC 20217

In the Matter of
Kenneth N. Hamilton
Tax Court Bar No. HK0181

ORDER OF DISBARMENT

Mr. Hamilton was admitted to practice before the Court on August 22, 2005, based on a certificate of good standing from the State Bar of California.

By order filed March 10, 2023, and effective April 9, 2023, the Supreme Court of California disbarred Mr. Hamilton from the practice of law in California and ordered him to make restitution to two of his former clients. *See Hamilton on Discipline*, No. S277928, 2023 Cal. LEXIS 1750 (Mar. 10, 2023). Mr. Hamilton's disbarment was based on the State Bar Court of California's recommendation that he be disbarred following the court's issuance of an order entering his default in cases involving 27 counts of professional misconduct in three client matters.

Mr. Hamilton failed to report to this Court his disbarment.

1. Order to Show Cause

The Court issued an Order to Show Cause to Mr. Hamilton on December 17, 2024, affording him the opportunity 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 proposed discipline. *See Rule 202(c)*, Tax Court Rules of Practice and Procedure. Mr. Hamilton failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

2. Relevant Rules & Standards of Conduct

a. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Hamilton failed to report to the Court in writing within 30 days his disbarment by the Supreme Court of California, in violation of Rule 202(b).

b. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose Bar an attorney is a member. Rule

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202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Hamilton was disbarred by the Supreme Court of California.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on December 17, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Hamilton is disbarred from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Mr. Hamilton may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Hamilton shall, within 30 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) Kathleen Kerrigan
Chief Judge**



United States Tax Court

Washington, DC 20217

In the Matter of
Eugene Daniel Lucas
Tax Court Bar No. LE0134

ORDER OF DISBARMENT

Mr. Lucas was admitted to practice before the Court on December 21, 1981, based on a certificate of good standing from the Supreme Court of Pennsylvania.

By letter dated October 17, 2024, Mr. Lucas, through his attorney, notified the Court that he had been disbarred on consent from the Commonwealth of Pennsylvania. The Order of disbarment was dated September 12, 2024, but made retroactive to May 6, 2022, the date of an order placing Mr. Lucas on temporary suspension pending further action by the court.

Mr. Lucas' disbarment followed his entrance of guilty pleas to and conviction in the Court of Common Pleas of Lackawanna County, Pennsylvania of three counts of felony Theft by Deception and two counts of misdemeanor Theft by Deception, in violation of 18 Pa.C.S.A. § 3922(a). On May 29, 2024, Mr. Lucas was sentenced to an aggregate of 3 to 23 months of incarceration to be followed by 12 months of probation. Based on the criminal dockets in his cases, it appears that Mr. Lucas was released from custody on September 26, 2024.

1. Order of Interim Suspension and to Show Cause

This Court issued an Order of Interim Suspension and to Show Cause (IS-OSC) to Mr. Lucas on December 17, 2024, affording him the opportunity to show cause why he should not be suspended or disbarred from practice before the Court or otherwise disciplined and to appear at a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. The IS-OSC was served on the email address of Mr. Lucas's attorney, Mr. Abrahamsen. Mr. Lucas failed to respond to the IS-OSC and thereby waived his right to a hearing.

2. Relevant Rules & Standards of Conduct

a. *Rule 202(b), U.S. Tax Court Rules of Practice and Procedure*

A member of the Bar of this Court who has been convicted of any felony is required to report, in writing, such conviction no later than 30 days after the entry of the judgment of conviction. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Lucas failed to report his conviction in the Court of Common Pleas of Lackawanna County, Pennsylvania to the Court in writing within 30 days in violation of Rule 202(b).

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A member of the Bar of this Court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Lucas was placed on temporary suspension on May 6, 2022, and disbarred on September 12, 2024, but only notified the Court on October 17, 2024. Mr. Lucas therefore failed to report to the Court in writing within 30 days his temporary suspension or his disbarment on consent by the Supreme Court of Pennsylvania.

b. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of conviction of a felony in any court of the United States. Rule 202(a)(1), U.S. Tax Court Rules of Practice and Procedure. Mr. Lucas was convicted in the Court of Common Pleas of Lackawanna County, Pennsylvania of felonies and misdemeanors involving theft.

c. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of an attorney's disbarment or suspension by consent or resignation from the bar of such court while an investigation into allegations of misconduct is pending. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Mr. Lucas was disbarred on consent by the Supreme Court of Pennsylvania following the tendering of his resignation from the bar while an investigation into his criminal conviction was pending.

Upon due consideration of the foregoing, it is

ORDERED that the Court's IS-OSC, issued on December 17, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Lucas is disbarred from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Mr. Lucas may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Lucas shall, within 30 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) Kathleen Kerrigan
Chief Judge



United States Tax Court

Washington, DC 20217

In the Matter of
Maureen C. Repetto
Tax Court Bar No. RM0560

ORDER OF DISBARMENT

Ms. Repetto was admitted to practice before the Court on April 28, 2010, based on a certificate of good standing from the Supreme Court of Pennsylvania.

By Order dated June 2, 2023, in *Office of Disciplinary Counsel v. Repetto*, No. 2982 Disciplinary Docket No. 3, the Supreme Court of Pennsylvania disbarred Ms. Repetto on consent from the Bar of the Commonwealth of Pennsylvania. Her disbarment was based on her tendering of her unconditional resignation from the practice of law in the Commonwealth of Pennsylvania pursuant to Pennsylvania Rule of Disciplinary Enforcement 215. At the time of Ms. Repetto's resignation, the Pennsylvania Office of Disciplinary Counsel had charged her with non-tax related professional misconduct in six matters in violation of the Pennsylvania Rules of Professional Conduct and the Pennsylvania Rules of Disciplinary Enforcement, and, while administratively suspended for failure to comply with the Pennsylvania Rules of Continuing Legal Education, with continuing to practice law and failing to comply with notification requirements.

Ms. Repetto failed to inform this Court of her disbarment on consent by the Supreme Court of Pennsylvania.

1. Order to Show Cause

The Court issued an Order to Show Cause to Ms. Repetto on December 17, 2024, affording her the opportunity to show cause why she should not be suspended or disbarred from practice before this Court or otherwise disciplined and to appear at a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Ms. Repetto failed to respond to the Order to Show Cause and thereby waived her right to a hearing.

2. Relevant Rules & Standards of Conduct

a. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and

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Procedure. Ms. Repetto failed to report to the Court in writing within 30 days her disbarment on consent by the Supreme Court of Pennsylvania, in violation of Rule 202(b).

b. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of an attorney's disbarment or suspension by consent or resignation from the bar of such court while an investigation into allegations of misconduct is pending. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Ms. Repetto was disbarred on consent by the Supreme Court of Pennsylvania following the tendering of her resignation from the bar while an investigation into allegations of misconduct were pending.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on December 17, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Repetto is disbarred from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Ms. Repetto may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Ms. Repetto'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. Repetto as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Mr. Repetto shall, within 30 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) Kathleen Kerrigan
Chief Judge**



United States Tax Court

Washington, DC 20217

In the Matter of
Annemarie Salowski
Tax Court Bar No. SA0782

ORDER OF SUSPENSION

Ms. Salowski was admitted to practice before the Court on November 18, 1993, based on a certificate of good standing from the Appellate Division of the Supreme Court of New York, Second Judicial Department.

By Opinion & Order dated September 11, 2024, the Appellate Division of the Supreme Court of New York, Second Judicial Department suspended Ms. Salowski from the practice of law in the state of New York for a period of one year, commencing October 11, 2024, and continuing until further order of the court. *See In re Salowski*, 218 N.Y.S.3d 709 (N.Y. App. Div. 2024). In its decision, the court found that Ms. Salowski had engaged in professional misconduct related to the mishandling of her escrow account generally and in six matters in violation of the New York Rules of Professional Conduct.

By letter dated October 8, 2024, Ms. Salowski reported her suspension from the practice of law in the state of New York to this Court.

1. Order to Show Cause

The Court issued an Order to Show Cause to Ms. Salowski on December 17, 2024, affording her the opportunity to show cause why she should not be suspended or disbarred from practice before this Court or otherwise disciplined and to appear at a hearing concerning proposed discipline. *See* Rule 202(c), Tax Court Rules of Practice and Procedure. Ms. Salowski failed to respond to the Order to Show Cause and thereby waived her right to a hearing.

2. Relevant Rules & Standards of Conduct

a. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose Bar an attorney is a member. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Ms. Salowski was suspended from the practice of law in the state of New York for a period of one year by the Appellate Division of the Supreme Court of New York, Second Judicial Department.

Upon due consideration of the foregoing, it is

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ORDERED that the Court's Order to Show Cause, issued on December 17, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Salowski is suspended from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, pursuant to Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure, Ms. Salowski may not resume practice before this Court until reinstated by order of this Court. It is further

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

ORDERED that Ms. Salowski'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. Salowski as counsel in any pending cases in which she appears as counsel of record. It is further

ORDERED that Mr. Salowski shall, within 30 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) Kathleen Kerrigan
Chief Judge