



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

May 21, 2021

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. David T. Egli
2. Randy Godin
3. Robert Patrick Hoopes
4. Todd Harold Lahr
5. Timothy P. Peabody

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: David T. Egli

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (Order) to Mr. Egli on January 15, 2021, affording him the opportunity, on or before February 16, 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 March 24, 2021, concerning his proposed discipline if he provided written notice via email, on or before February 16, 2021, of his intention to appear at a hearing.

The Order was based upon the following information. By order dated September 21, 2000, in In re Egli, case no. 99-O-11763, the State Bar Court of California privately reprimanded Mr. Egli. By order filed July 23, 2018, the Supreme Court of California suspended Mr. Egli for one year, execution of which was stayed, and placed him on probation for one year subject to conditions, including that he take and pass the Multistate Professional Responsibility Examination (MPRE). See Egli on Discipline, No. S248754, 2018 Cal. LEXIS 5706 (July 23, 2018). The State Bar Court of California suspended Mr. Egli from the practice of law in California, effective October 15, 2019, pending proof of passage of the MPRE. By order filed January 8, 2020, the Supreme Court of California suspended Mr. Egli 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 a minimum of one year. See Egli on Discipline, No. S258582, 2020 Cal. LEXIS 4 (Jan. 8, 2020). Furthermore, Mr. Egli failed to inform the Chair of this 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 was mailed by both certified and regular mail to Mr. Egli's 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 states: "Delivered – January 20, 2021 at 1:13 pm – Delivered, Left with Individual – Riverside, CA 92504". It does not appear that the copy of the OSC mailed by regular mail has been returned to the Court by the USPS.

The Court has received no response from Mr. Egli. Furthermore, Mr. Egli'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 16, 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 January 15, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Egli 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. Egli is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Egli'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. Egli 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

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Randy Godin

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (Order) to Mr. Godin on January 15, 2021, affording him the opportunity, on or before February 16, 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 March 24, 2021, concerning his proposed discipline if he provided written notice via email, on or before February 16, 2021, of his intention to appear at a hearing.

The Order was based upon Mr. Godin's suspension from the practice of law in California for two years, execution of which was stayed, and his placement on probation with conditions, including that he be actually suspended for a minimum of the first year of probation and remain suspended until providing proof to the State Bar Court of rehabilitation, fitness to practice and present learning and ability in the general law. See Godin on Discipline, No. S259977, 2020 Cal. LEXIS 1657 (Mar. 4, 2020). Furthermore, Mr. Godin failed to inform the Chair of this 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.

On February 11, 2021, the Court received via email Mr. Godin's written response to the Order and notice of intent to appear at the remote hearing set for March 24, 2021. At his hearing, Mr. Godin explained the circumstances which resulted in his suspension in California, took responsibility for his actions, stated his acceptance of reciprocal discipline by this Court, and suggested that the appropriate reciprocal discipline would be the same level of discipline that he received in California. This Court, however, does not impose conditional or temporary suspension as a form of discipline. We will suspend Mr. Godin as reciprocal discipline based upon his suspension in California. Mr. Godin may file a petition for reinstatement to practice before this Court upon his reinstatement to the practice of law in California.

Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued January 15, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Godin 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. Godin is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Godin'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. Godin 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

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Robert Patrick Hoopes

ORDER OF DISBARMENT

This Court issued an Order of Interim Suspension and Order to Show Cause (Order) to Mr. Hoopes on September 16, 2019, affording him the opportunity, on or before October 16, 2019, 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 16, 2019, written notice of his intention to appear at a hearing. The Order was based upon (1) his admonishment in 2009 by the Disciplinary Review Board of the Supreme Court of New Jersey for violating rules of professional conduct governing conflicts of interest with clients; (2) his 2018 conviction following a guilty plea in the United States District Court for the Eastern District of Pennsylvania in United States v. Hoopes, case no. 2:16-cr-509-2, of conspiracy to commit money laundering and Hobbs Act extortion under color of official right and aiding and abetting such conduct; (3) his interim suspension from the practice of law in New Jersey by order of the Supreme Court of New Jersey on October 16, 2018, and (4) his interim suspension from the practice of law in Pennsylvania by order of the Supreme Court of Pennsylvania on January 27, 2019. Furthermore, Mr. Hoopes failed to inform the Chair of the Court's Committee on Admissions, Ethics, and Discipline of his conviction and the disciplinary actions against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order was mailed by both certified and regular mail to Mr. Hoopes's address of record with this Court, his address of record with the Disciplinary Board of the Supreme Court of Pennsylvania (the Disciplinary Board), his prison address, and the address of his attorney in his criminal case.

The copies of the Order that were mailed by certified mail to Mr. Hoopes's address of record with this Court and to his address of record with the Disciplinary Board were all returned to the Court by the United States Postal Service (USPS), each of the envelopes marked "Return to Sender – Unclaimed – Unable to Forward." None of the other copies of those Orders 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. Hoopes's prison address states: "Delivered – September 18, 2019 at 10:09 am – Delivered – Cumberland, MD 21502". The tracking information

on the USPS website for the copy of the Order mailed by certified mail to Mr. Hoopes's attorney states: "Delivered – September 20, 2019 at 11:51 am – Delivered – Philadelphia, PA 19103". None of the other copies of those Orders have been returned to the Court.

The Court has received no response from Mr. Hoopes. Furthermore, Mr. Hoopes's right to a hearing is deemed waived as he did not advise the Court in writing on or before October 16, 2019, of his intention to appear at a hearing concerning his proposed discipline.

By order filed March 4, 2021, Mr. Hoopes was disbarred from the practice of law in New Jersey. See In re Hoopes, 2021 N.J. LEXIS 170 (Mar. 4, 2021).

Upon due consideration and for cause, it is

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

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

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

ORDERED that Mr. Hoopes 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

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Todd Harold Lahr

ORDER OF DISBARMENT

This Court issued an Order of Interim Suspension and Order to Show Cause (Order) to Mr. Lahr on December 16, 2020, affording him the opportunity, on or before January 15, 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 January 15, 2021, written notice of his intention to appear at a hearing.

The Court's Order was based on the following information. On April 23, 2020, in United States v. Lahr, No. 5:19-cr-00496, in the United States District Court for the Eastern District of Pennsylvania, Mr. Lahr pleaded guilty and was convicted of one count of conspiracy to commit securities fraud and wire fraud, two counts of securities fraud, and four counts of wire fraud. By Order dated May 14, 2020, the Supreme Court of Pennsylvania disbarred Mr. Lahr on consent from the bar of the Commonwealth of Pennsylvania. See Office of Disciplinary Counsel v. Lahr, No. 2721 Disciplinary Docket No. 3, 2020 Pa. LEXIS 2749 (May 14, 2020). By Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions, issued June 24, 2020, the Securities and Exchange Commission suspended Mr. Lahr by consent from appearing or practicing before the agency as an attorney based upon his guilty plea in his criminal case and the entry of the Final Judgment as to Defendant Todd H. Lahr, filed June 23, 2020, in SEC v. Lahr, No. 5:20-cv-01593, in the United States District Court for the Eastern District of Pennsylvania. See In re Lahr, Exchange Act Release No. 34-89139, Admin. Proceeding File No. 3-19832.

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

The Order was mailed by both certified and regular mail to four addresses: (1) the Court's address of record for Mr. Lahr; (2) the Disciplinary Board of the Supreme Court of Pennsylvania's address of record for Mr. Lahr; (3) the business address of the attorney who represented Mr. Lahr in his criminal case before the District Court until November 2019; and (4) the business address of the attorney whom the District Court appointed to represent Mr. Lahr following the withdrawal of his first

attorney. The copy of the Order mailed by certified mail to Mr. Lahr's address of record with the Court was returned to the Court by the U.S. Postal Service (USPS) on January 12, 2021. The description on the USPS's website for the delivery attempt made on December 22, 2020, states: "Moved, Left no Address". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Lahr's address of record with the Disciplinary Board of the Supreme Court of Pennsylvania states: "Delivered – December 22, 2020 at 8:41 am – Delivered, Left with Individual – Nazareth, PA 18064". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Lahr's initial attorney, states: "Delivered – December 29, 2020 at 3:43 pm – Delivered, Front Desk/Reception/Mail Room – Philadelphia, PA 19102". The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Lahr's second attorney states: "Delivered – December 19, 2020 at 8:46 am – Delivered, Left with Individual – Philadelphia, PA 19106". It does not appear that any of the copies of the Order mailed by regular mail have been returned to the Court by USPS.

The Court has received no response from Mr. Lahr. Furthermore, Mr. Lahr's right to a hearing is deemed waived as he did not advise the Court in writing on or before January 15, 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 of Interim Suspension and Order to Show Cause, issued December 16, 2020, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lahr is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Lahr 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

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Timothy P. Peabody

ORDER OF DISBARMENT

This Court issued an Order of Interim Suspension and Order to Show Cause (Order) to Mr. Peabody on February 18, 2021, affording him the opportunity, on or before March 22, 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 to be conducted remotely on June 16, 2021, concerning his proposed discipline if he provided via email, on or before March 22, 2021, written notice of his intention to appear at a hearing. The Order was based upon (1) Mr. Peabody's 2018 conviction in the Superior Court for the County of San Diego of the felony of offering a security by means of an untrue statement or omission of a material fact, and (2) his subsequent disbarment from the practice of law in California by the Supreme Court of California, see Peabody on Discipline, No. S259927, 2020 Cal. LEXIS 1603 (Mar. 2, 2020). Furthermore, Mr. Peabody 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 was mailed by both certified and regular mail to Mr. Peabody's addresses of record with the Court and with the State Bar of California. The tracking information on the United States Postal Service's (USPS) website for the copy of the Order mailed by certified mail to Mr. Peabody's address of record with the Court indicates that it was returned to the Court on March 11, 2021, after delivery attempts were unsuccessful. The tracking information for the copy of the Order mailed by certified mail to Mr. Peabody's address of record with the State Bar of California indicates that on February 23, 2021, it was "delivered to an individual at the address". It does not appear that either of the copies of the Order mailed by regular mail have been returned to the Court by the USPS.

The Court has received no response from Mr. Peabody. Furthermore, Mr. Peabody's right to a hearing is deemed waived as he did not advise the Court in writing on or before March 22, 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 February 18, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Peabody is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Peabody 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