



United States Tax Court

Washington, DC 20217

May 29, 2024

PRESS RELEASE

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

1. Mitzi E. Dailey
2. Edward G. Dardis
3. Mark Allan Kovler
4. Anthony P. Vigna



United States Tax Court

Washington, DC 20217

In the Matter of
Mitzi E. Dailey

ORDER OF DISBARMENT

Ms. Dailey was admitted to practice before this Court on May 8, 1996, based on a certificate of good standing from the Court of Appeals of Maryland.

By opinion filed July 23, 2021, the Court of Appeals of Maryland disbarred Ms. Dailey from the practice of law in Maryland. *See Att’y Grievance Comm’n of Md. v. Dailey*, 255 A.3d 1068 (Md. 2021).

On May 30, 2023, Ms. Dailey was indefinitely suspended from practice before the Internal Revenue Service (IRS) by default decision in an expedited proceeding under 31 C.F.R. §10.82(b). *See* IRB No. 2023-34 (Aug. 21, 2023).

Ms. Dailey failed to report to this Court her disbarment and suspension.

1. Order to Show Cause

The Court issued an Order to Show Cause to Ms. Dailey on February 1, 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. Dailey 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, or disbarment or suspension from practice before an agency of the United States Government exercising professional disciplinary jurisdiction, 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. Ms. Dailey failed to report to the Court in writing within 30 days her disbarment by the Court of Appeals of Maryland or her indefinite suspension from practice before the IRS, in violation of Rule 202(b).

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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 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. Ms. Dailey was disbarred by the Court of Appeals of Maryland.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on February 1, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Dailey 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. Dailey may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Ms. Dailey'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. Dailey is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Ms. Dailey 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
Edward G. Dardis

ORDER OF SUSPENSION

Mr. Dardis was admitted to practice before this Court on December 22, 2003, based on a certificate of good standing from the Maine Supreme Judicial Court.

By *Ex Parte* Order of Immediate Interim Suspension, issued on January 31, 2023, in *Board of Overseers of the Bar v. Dardis*, docket no. BAR-22-25, the Maine Supreme Judicial Court immediately suspended Mr. Dardis from the practice of law in Maine until further order of the court.

On July 11, 2023, Mr. Dardis was indefinitely suspended from practice before the Internal Revenue Service (IRS) by default decision in an expedited proceeding under 31 C.F.R. §10.82(b). See IRB No. 2023-47 (Nov. 20, 2023).

1. Order to Show Cause

This Court issued an Order to Show Cause to Mr. Dardis on February 1, 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.

The Order to Show Cause was served on Mr. Dardis via email to his email address of record in the Court's DAWSON system and, due to the circumstances surrounding his suspension, shipped via United States Postal Service certified mail to the post office box listed as his address of residence on his application for admission. On February 1, 2024, the Court received an email notification that the email message was undeliverable because the user's account was temporarily over quota. The Order to Show Cause sent by certified mail was returned to the Court. Mr. Dardis failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

2. Relevant Rules & Standards of Conduct

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 or disbarment or suspension from practice before an agency of the United States Government exercising professional disciplinary jurisdiction, 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. Dardis failed to report to the Court in writing within 30 days his suspension by the Maine Supreme Judicial Court or his indefinite suspension from practice before the IRS in violation of Rule

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202(b).

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. Mr. Dardis was suspended by the Maine Supreme Judicial Court.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued February 1, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Dardis 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, Mr. Dardis may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Mr. Dardis'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. Dardis is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Dardis 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
Mark Allan Kovler

ORDER OF REINSTATEMENT

On May 30, 2003, this Court issued an Order of Disbarment to Mr. Mark Allan Kovler based on his disbarment from the practice of law in the state of New York on July 8, 2002, and, subsequently, the Commonwealth of Pennsylvania. He has remained disbarred from practice before the Court since that time.

On February 7, 2024, the Court received by mail Mr. Kovler's Petition for Reinstatement to practice. Mr. Kovler attached to his petition a Certificate of Good Standing dated December 26, 2023, from the Supreme Court of Pennsylvania and a \$50 check in payment of the Court's admissions fee.

Rule 202(f)(A) of the Tax Court Rules of Practice and Procedure provides that a disbarred practitioner who wishes to be reinstated to practice before the Court must file a petition for reinstatement. In order to be reinstated before the Court, the practitioner must demonstrate by clear and convincing evidence that reinstatement will not be detrimental to the integrity and standing of the Court's Bar or to the administration of justice, or subversive of the public interest. Rule 202(f)(2)(B). The certificate of good standing from the Supreme Court of Pennsylvania, one of the two jurisdictions which previously disbarred Mr. Kovler, constitutes clear and convincing evidence that his reinstatement will not be detrimental to the integrity and standing of the Tax Court's Bar or to the administration of justice, or subversive of the public interest. Based upon the foregoing and after careful consideration of the entire record in this matter, it is

ORDERED that Mr. Kovler's Petition for Reinstatement is granted and Mark Allan Kovler is reinstated to practice before the United States Tax Court.

By the Court:

**(Signed) Kathleen Kerrigan
Chief Judge**

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United States Tax Court

Washington, DC 20217

In the Matter of
Anthony P. Vigna

ORDER OF DISBARMENT

Mr. Vigna was admitted to practice before this Court on May 22, 1995, based on a certificate of good standing from the Supreme Court of New York, Appellate Division, Second Judicial Department (Supreme Court of New York).

By Order dated July 21, 2015, in *Disciplinary Counsel v. Vigna*, No. HHD-CV-15-6059809S, the Connecticut Superior Court, Judicial District of Hartford (Connecticut Superior Court), suspended Mr. Vigna from the practice of law in that state for a period of 90 days.

By Opinion & Order dated February 17, 2016, the Supreme Court of New York publicly censured Mr. Vigna as reciprocal discipline based on his 90-day suspension in Connecticut. *See Matter of Vigna*, 24 N.Y.S.3d 915 (N.Y. App. Div. 2016).

On March 22, 2019, Mr. Vigna pleaded guilty in the United States District Court for the Southern District of New York, case no. 7:16-cr-786, to one count of conspiracy to commit wire, mail, and bank fraud, in violation of 18 U.S.C. § 371. On July 25, 2019, Mr. Vigna was sentenced to 12 months and one day of imprisonment, to be followed by three years of supervised release, and ordered to pay restitution in the amount of \$250,000. He was released from prison on July 16, 2020.

By opinion dated June 10, 2020, the Supreme Court of New York found that Mr. Vigna had been automatically disbarred from practice in the state by virtue of his federal felony conviction pursuant to New York law and ordered that his name be stricken from the New York roll of attorneys and counselors-at-law to reflect his disbarment. *See Matter of Vigna*, 125 N.Y.S.3d 175 (N.Y. App. Div. 2020).

On July 25, 2023, Mr. Vigna was indefinitely suspended from practice before the Internal Revenue Service (IRS) by default decision in an expedited proceeding under 31 C.F.R. §10.82(b). *See IRB No. 2023-47* (Nov. 20, 2023).

1. Order to Show Cause

This Court issued an Order of Interim Suspension and to Show Cause to Mr. Vigna on February 1, 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

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Practice and Procedure. Mr. Vigna 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 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. Vigna failed to report his felony conviction to the Court in writing within 30 days in violation of Rule 202(b).

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, or disbarment or suspension from practice before an agency of the United States Government exercising professional disciplinary jurisdiction, 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. Vigna failed to report to the Court in writing within 30 days his disbarment by the Supreme Court of New York or his indefinite suspension from practice before the IRS, in violation of Rule 202(b).

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. Vigna was convicted of a felony in the United States District Court for the Southern District of New York.

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 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. Mr. Vigna has been suspended by the Connecticut Superior Court, censured by the Supreme Court of New York, and automatically disbarred resulting in his name being stricken from the New York roll of attorneys and counselors-at-law by the Supreme Court of New York.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on February 1, 2024, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Vigna 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. Vigna may not resume practice before this Court until reinstated by order of this Court. It is further

ORDERED that Mr. Vigna'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. Vigna is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Vigna 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**