



United States Tax Court

Washington, DC 20217

October 22, 2024

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioner has been reinstated for reasons explained in the attached order.

1. Charles E. Hammond, III



United States Tax Court

Washington, DC 20217

In the Matter of
Charles E. Hammond, III

ORDER OF REINSTATEMENT

On April 24, 2015, this Court issued an Order of Suspension accompanied by a Memorandum Sur Order to Mr. Charles E. Hammond, III based on his conduct in the case of *Richard Ohendalski & Kay Ohendalski v. Commissioner*, Docket No. 19021-12. He has remained suspended from practice before the Court since that time.

On May 15, 2024, the Court received by mail Mr. Hammond's Petition for Reinstatement to practice. Mr. Hammond attached to his petition a five page 'verified petition.' Mr. Hammond submitted his petition after first submitting a regular application. On April 22, 2024, the Court had received via e-mail from Mr. Hammond his self-described application for admission to practice. In addition to the unsigned application for admission, he attached certificates of good standing issued in April 2024 by both the Supreme Court of Texas and the State Bar of Texas, a two-page 'statement of facts,' and a confirmation of online payment of the Court's admissions fee.

Rule 202(f)(A) of the Tax Court Rules of Practice and Procedure provides that a suspended practitioner who wishes to be reinstated to practice before the Court must file a petition for reinstatement. 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 certificates of good standing from the Supreme Court of Texas and the State Bar of Texas constitute clear and convincing evidence that Mr. Hammond's 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. Hammond's Petition for Reinstatement is granted and Charles E. Hammond III is reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Kathleen Kerrigan
Chief Judge

Served 10/21/24