



# United States Tax Court

WASHINGTON, D.C. 20217

November 28, 2023

## **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 the attached orders.

1. Meagan M. Howe
2. Johnnie Louis Johnson, III a.k.a. Johnnie Louis Johnson, Jr.
3. Scott Norris Johnson
4. Erik W. Kvam
5. Shevelle McPherson
6. Jason M. Smith
7. Manrico A. Troncelliti, Jr.



# United States Tax Court

Washington, DC 20217

In the Matter of

Meagan M. Howe,

## **ORDER OF DISBARMENT**

Ms. Howe was admitted to practice before this Court on August 21, 2017, based, in part, on a certificate of good standing from the Supreme Court of Missouri.

On February 10, 2022, Ms. Howe was sentenced in the United States District Court for the Western District of Missouri to six months of imprisonment to be followed by three years of supervised release based on her guilty plea to one count of failure to pay employment tax in violation of 26 U.S.C. § 7202 and one count of making a false representation related to an employee benefit plan in violation of 18 U.S.C. § 1027. *See* case no. 6:21-cr-03099. She was also ordered to pay restitution in the total amount of \$5,351. Ms. Howe was released from prison on November 25, 2022. On August 30, 2022, Ms. Howe 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. 2022-46 (Nov. 14, 2022).

By Order dated October 4, 2022, the Supreme Court of Missouri disbarred Ms. Howe from the practice of law in the state based on her conviction.

### *I. Order of Interim Suspension and to Show Cause*

The Court issued an Order of Interim Suspension and to Show Cause to Ms. Howe on June 28, 2023, immediately suspending her from practice before the Court pending final disposition of the disciplinary proceedings initiated by the order. The Order of Interim Suspension and to Show Cause also afforded Ms. Howe 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* Rules 202(c), (d), Tax Court Rules of Practice and Procedure. Ms. Howe failed to respond to the Order of Interim Suspension and to Show Cause and thereby waived her right to a hearing.

**Served 11/28/23**

## II. *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. Ms. Howe failed to report her felony conviction to the Court in writing within 30 days after the entry of that judgment in violation of Rule 202(b).

A member of the Bar of this Court is required to report, in writing, 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. Howe failed to report her suspension from practice before the IRS to the Court in writing within 30 days of the entry of that order 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 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. Howe failed to report the order imposing discipline by the Supreme Court of Missouri to this Court in writing within 30 days of the entry of that order 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. Ms. Howe was convicted of a felony in the United States District Court for the Western District of Missouri.

### 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. The Supreme Court of Missouri's disbarment Order constitutes an order imposing discipline.

*Selling v. Radford*, 243 U.S. 46 (1917), establishes the legal standard that governs the imposition of reciprocal discipline. Under *Selling*, we will recognize the disbarment by Missouri unless, from an examination of the record, it appears that the state procedure was wanting in due process, there was such an infirmity of proof as to give rise to a clear conviction that we could not accept the conclusion of the state court, or that some other grave reason exists that convinces us not to accept the action taken by that jurisdiction. *See Id.* at 51. There is nothing in the record to demonstrate

that Ms. Howe was deprived of due process during the disciplinary proceedings in that jurisdiction.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order of Interim Suspension and to Show Cause, issued on June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. Howe 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. Howe may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Ms. Howe 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

Johnnie Louis Johnson III  
aka Johnnie Louis Johnson, Jr.

## ORDER OF DISBARMENT

Mr. Johnson was admitted to practice before the Court on May 4, 2011, based on a certificate of good standing from the Supreme Court of Tennessee. He has no active cases.

### I. *Background*

By order filed July 2, 2019, Mr. Johnson was suspended from the practice of law in the District of Columbia pending final disposition of a disciplinary proceeding. See case number 19-BG-240, District of Columbia Court of Appeals.

On October 21, 2019, the Court issued an Order to Show Cause directing Mr. Johnson to show cause, if any, why he should not be disciplined by this Court and affording him the opportunity to appear at an in-person hearing to be held on December 6, 2019. The Court received an untimely written response to the Order to Show Cause on November 25, 2019, in which Mr. Johnson denied the allegations made by the DC Office of Disciplinary Counsel and attached a motion and brief he had filed in the disciplinary proceedings before the District of Columbia Court of Appeals in which he asserted, among other things, that the DC office of Disciplinary Counsel had manufactured evidence against him.

By opinion filed May 26, 2022, the District of Columbia Court of Appeals disbarred Mr. Johnson from the practice of law in the District of Columbia and required him to pay full restitution of \$19,350.21 to the Clients' Security Fund as a condition of reinstatement. *In re Johnson*, 275 A.3d 268, 283 (D.C. 2022).

By Order of Disbarment filed November 7, 2022, the United States Court of Appeals for the District of Columbia Circuit disbarred Mr. Johnson from practice before that court as reciprocal discipline based on his disbarment in the District of Columbia. *In re Johnson*, No. 22-8515, 2022 U.S. App. LEXIS 30872 (D.C. Cir. 2022).

By Order of Reciprocal Discipline filed October 18, 2022, in *In re Johnson*, No. M2022-01243-SC-Bar-BP, the Supreme Court of Tennessee permanently disbarred Mr. Johnson from the practice of law in Tennessee as reciprocal discipline based on his disbarment in the District of Columbia.

**Served 11/28/23**

By Reciprocal Memorandum Order of Revocation entered January 5, 2023, in *In re Johnson*, VSB Docket No. 23-000-127359, the Virginia State Bar Disciplinary Board revoked Mr. Johnson's license to practice law in the Commonwealth of Virginia effective December 16, 2022, as reciprocal discipline based on his disbarment in the District of Columbia.

## II. *Order to Show Cause*

This Court issued a second Order to Show Cause to Mr. Johnson on June 28, 2023, 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. Johnson failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

## III. *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 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. The orders of disbarment issued by the District of Columbia Court of Appeals, the United States Court of Appeals for the District of Columbia Circuit, the Supreme Court of Tennessee, and the Virginia State Bar Disciplinary Board constitute impositions of discipline. Mr. Johnson failed to report these disciplinary actions to the Court in writing within 30 days of their entries in violation of Rule 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. The suspension orders issued by the District of Columbia Court of Appeals, the United States Court of Appeals for the District of Columbia Circuit, the Supreme Court of Tennessee, and the Virginia State Bar Disciplinary Board constitute impositions of discipline by courts of whose Bar Mr. Johnson is or was a member.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued October 21, 2019, and Supplemental Order to Show Cause, issued June 28, 2023, are made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Johnson 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. Johnson may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Johnson 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

Scott Norris Johnson

## ORDER OF SUSPENSION

Mr. Johnson was admitted to practice before the Court on April 19, 1995, based on a certificate of good standing from the Supreme Court of California. He has no active cases.

### I. *Conviction and Imposition of Discipline*

On November 29, 2022, Mr. Johnson pleaded guilty to one count of making and subscribing a false tax return, in violation of 26 U.S.C. § 7206(1), in the United States District Court for the Eastern District of California, case no. 2:19-cr-00088. Mr. Johnson's conviction was based on the understating of income on his 2012 tax return by failing to report settlement proceeds from lawsuits filed on his behalf under the Americans with Disabilities Act and California state disability statutes. On April 11, 2023, Mr. Johnson was sentenced to 30 months of probation, with conditions, including 18 months served in home detention. He was also ordered to pay restitution in the amount of \$250,000 as well as a \$50,000 fine.

By Order filed January 6, 2023, in case no. SBC-22-C-31052, the State Bar Court of California suspended Mr. Johnson from the practice of law in the state, effective January 30, 2023, pending final disposition of the proceeding based on his conviction. As a condition of his probation in the criminal case, Mr. Johnson is barred from applying for reinstatement to the Bar while on probation.

### II. *Order of Interim Suspension and to Show Cause*

The Court issued an Order of Interim Suspension and to Show Cause to Mr. Johnson on June 28, 2023, immediately suspending him from practice before the Court pending final disposition of the disciplinary proceedings initiated by the order and 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* Rules 202(c), (d), Tax Court Rules of Practice and Procedure. Mr. Johnson failed to respond to the Order of Interim Suspension and to Show Cause and thereby waived his right to a hearing.

**Served 11/28/23**



III. *Relevant Rules & Standards of Conduct*

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. Johnson failed to report his felony conviction to the Court in writing within 30 days after the entry of the judgment of conviction 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 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. The State Bar Court of California interim suspension Order constitutes an imposition of discipline. Mr. Johnson failed to report the disciplinary action to the Court in writing within 30 days after the entry of the order of discipline in violation of Rule 202(b).

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. Johnson was convicted of a felony in the United States District Court for the Eastern District of California.

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. The State Bar Court of California's interim suspension Order constitutes an imposition of discipline by a court of whose Bar Mr. Johnson is a member.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Johnson 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. Johnson may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Johnson 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

Erik W. Kvam

## ORDER OF SUSPENSION

On January 17, 2023, the Supreme Court of Hawai‘i issued an order effective 30 days after its date of entry suspending Mr. Kvam for two years. *See Office of Disciplinary Counsel vs. Kvam*, SCAD-22-0000380. On February 8, 2023, Mr. Kvam self-reported the suspension.

The Court issued an Order to Show Cause to Mr. Kvam on June 28, 2023, 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 his proposed discipline. Mr. Kvam submitted several written responses and appeared, and was heard, at a hearing of this Court held on August 2, 2023, in Washington, D.C. before Judges Nega, Urda, and Weiler.

### I. *Original Discipline*

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).<sup>1</sup> Mr. Kvam self-reported his suspension on February 8, 2023, within the 30-day deadline. *See id.*

### II. *Reciprocal Discipline*

A member of the Bar of this Court may be disciplined by this Court as a result of, among other things, imposition of discipline by any other court of whose bar the attorney is a member. Rule 202(a)(2), *Selling v. Radford*, 243 U.S. 46, 37 S.Ct. 377, 61 L.Ed. 585 (1916), establishes the legal standard that governs the imposition of such reciprocal discipline. Under *Selling*, we will recognize Mr. Kvam’s suspension by the Supreme Court of Hawai‘i unless, from an examination of the record, it appears that the state procedure was wanting in due process, there was such an

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<sup>1</sup> Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, regulation references are to the Code of Federal Regulations, Title 26 (Treas. Reg.), in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

**Served 11/28/23**

infirmity of proof as to give rise to a clear conviction that we could not accept the conclusion of the state court, or that some other grave reason exists that convinces us not to accept the action taken by the Supreme Court of Hawai'i. *See Id.* at 51.

In a written response submitted July 5, 2023, Mr. Kvam requests that the Court not suspend him from practice before us. Mr. Kvam contends that the Supreme Court of Hawai'i's decision in the face of the unimpeached exculpatory evidence and undisputed material facts he presented proves that the record contains an infirmity of proof of misconduct; that the Disciplinary Board of the Supreme Court of Hawai'i (Disciplinary Board), the Office of Disciplinary Counsel, the Hearing Officer, and the Supreme Court of Hawai'i (hereinafter collectively the Hawaiian Disciplinary Authorities) pre-judged the facts and law in his matter, thus depriving him of due process; and that relying on their decision would result in a grave injustice.

At the hearing held on August 2, 2023, Mr. Kvam conceded that all information submitted to us was available to the Hawaiian Disciplinary Authorities. Mr. Kvam contends the Hawaiian Disciplinary Authorities nevertheless prejudged the case and failed or refused to consider his evidence. Mr. Kvam points to the lack of direct response to his exculpatory evidence in the Hawaiian Disciplinary Authorities' various writings, saying they contain no findings of fact impeaching any of the exculpatory evidence or disputing any of the facts he contended to be material.

The Disciplinary Board's summons and petition, issued on February 21, 2020, refers to Mr. Kvam's response and 51 exhibits, specifically stating that his "letter repeatedly denies knowing, or even having a reason to suspect, any wrongdoing by [the Koyo employee] or himself." [P85-87]

At Mr. Kvam's disciplinary hearing held in June of 2021, the Hearing Officer admitted more than 100 of Mr. Kvam's exhibits. In September of that year the Hearing Office issued Findings of Fact, Conclusions of Law, and Recommendation for Discipline, which states how he made his recommendation only "after due consideration of the witness testimony, the parties' exhibits, and the oral and written arguments presented during the hearing." The Hearing Officer quotes Mr. Kvam's testimony in his report [see, e.g., PP49-50, 74] and cites to certain pages of Mr. Kvam's exhibits [see, e.g., P87, 88].

In issuing its Decision and Order on March 2, 2022, and its Report, Findings, and Recommendation for the Imposition of Discipline on June 9, 2022, the Disciplinary Board considered not only the entire record presented to the Hearing Officer, but also additional briefs, exhibits, and oral argument of Mr. Kvam. Only then did the Disciplinary Board determine that the Hearing Officer's Findings of Facts were supported by clear and convincing evidence and recommend disbarment to the Supreme Court of Hawai'i.

The Supreme Court of Hawai'i likewise found that the record supported the Disciplinary Board's Findings of Fact. However, the Supreme Court of Hawai'i

concluded “the particulars of the record in this case” and Mr. Kvam’s clean disciplinary record prior to the matter to be of persuasive significance, and on January 17, 2023, ordered a two-year suspension rather than disbarment.

### III. *Analysis*

Mr. Kvam is attempting to now relitigate before this Court the facts and evidence previously considered and decided by the Hawaiian Disciplinary Authorities. We do not see evidence of prejudice or a denial of due process. In fact, the Supreme Court of Hawai‘i’s decision to suspend – rather than disbar – Mr. Kvam, which was contrary to the Disciplinary Board’s recommendation, suggests otherwise. The fact that the Hawaiian Disciplinary Authorities’ conclusions did not accept Mr. Kvam’s contentions is not evidence of any *Selling* factor. Mr. Kvam has therefore failed to demonstrate the existence of any *Selling* factor. See *Selling v. Radford*, 243 U.S. 46, 50-51 (1917).

We will suspend Mr. Kvam as a practitioner before this Court, as reciprocal discipline based upon his suspension in the State of Hawai‘i. Unlike some State Bars, this Court does not impose conditional or temporary suspension as a form of discipline. A practitioner suspended for more than 60 days may not resume practice before this Court until reinstated by order of the Court. Rule 202(f)(2).

To be reinstated before the Court, a practitioner must file a petition for reinstatement and demonstrate by clear and convincing evidence that such practitioner’s 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.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order to Show Cause, issued June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Kvam 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. Kvam may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Kvam 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

Shevelle McPherson

## **ORDER OF SUSPENSION**

Ms. McPherson was admitted to practice before this Court on November 1, 2005, based, in part, on a certificate of good standing from the Supreme Court of New Jersey.

By Order dated December 15, 2022, the Supreme Court of Pennsylvania suspended Ms. McPherson on consent from the Bar of the Commonwealth of Pennsylvania for a period of one year and one day. *See Office of Disciplinary Counsel v. McPherson*, No. 2932 Disciplinary Docket No. 3, 2022 Pa. LEXIS 1807 (Pa. Dec. 15, 2022). Pursuant to Rule 218(c) of the Pennsylvania Rules of Disciplinary Enforcement, the discipline imposed will require Ms. McPherson to petition for reinstatement and to prove her fitness to practice before she can be reinstated to the practice of law in the commonwealth.

On April 5, 2017, in *Office of Disciplinary Counsel v. McPherson*, No. 212 DB 2016, the Disciplinary Board of the Supreme Court of Pennsylvania administered a Public Reprimand to Ms. McPherson following her conviction of indirect criminal contempt in the Chester County Court of Common Pleas. In administering the Public Reprimand, the Board found that Ms. McPherson had violated Pennsylvania Rules of Professional Conduct and Rules of Disciplinary Enforcement.

### I. *Order to Show Cause*

This Court issued an Order to Show Cause to Ms. McPherson on June 28, 2023, 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. McPherson failed to respond to the Order to Show Cause and thereby waived her right to a hearing.

### II. *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 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. McPherson failed to report the December 15, 2022, order

**Served 11/28/23**

imposing discipline by the Supreme Court of Pennsylvania or the Public Reprimand to the Court in writing within 30 days after the entry of the order in violation of Rule 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. The Supreme Court of Pennsylvania's Order of suspension constitutes an order imposing discipline.

A member of the Bar of this Court may also be disciplined by this Court for any other conduct unbecoming a member of the Bar of the Court. Rule 202(a)(4), U.S. Tax Court Rules of Practice and Procedure. Ms. McPherson's conduct resulting in her conviction of indirect criminal contempt and Public Reprimand constitute conduct unbecoming a member of the Bar of this Court.

*Selling v. Radford*, 243 U.S. 46 (1917), establishes the legal standard that governs the imposition of reciprocal discipline. Under *Selling*, we will recognize the suspension by Pennsylvania unless, from an examination of the record, it appears that the state procedure was wanting in due process, there was such an infirmity of proof as to give rise to a clear conviction that we could not accept the conclusion of the state court, or that some other grave reason exists that convinces us not to accept the action taken by that jurisdiction. *See Id.* at 51. There is nothing in the record to demonstrate that Ms. McPherson was deprived of due process during the disciplinary proceedings in that jurisdiction.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Ms. McPherson 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. McPherson may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Ms. McPherson 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

Jason M. Smith

## ORDER OF SUSPENSION

Mr. Smith was admitted to practice before the Court on August 18, 2008, based on a certificate of good standing from the Supreme Court of Indiana.

### I. *Impositions of Discipline*

By opinion filed February 25, 2022, the Indiana Supreme Court suspended Mr. Smith from the practice of law in Indiana for 30 days with automatic reinstatement, beginning April 8, 2022, based on its finding that he had engaged in misconduct by making statements about a judge's qualifications or integrity either knowing the statements were false or with reckless disregard for their truthfulness, in violation of Indiana Professional Conduct Rule 8.2(a). *In re Smith*, 181 N.E.3d 970 (Ind. 2022).

On March 31, 2022, the United States Court of Appeals for the Seventh Circuit suspended Mr. Smith from the practice of law in that court for performing incompetently and advancing frivolous arguments in two appeals before the court. *See U.S. v. Witkemper*, 27 F.4th 551 (7th Cir. 2022) (affirming district court's decision that government's collection efforts against plaintiffs fell within prescribed statute of limitations and ordering you to show cause why you should not be removed or suspended from the Bar of the court). In imposing discipline, the court also took note of the disciplinary sanctions imposed against Mr. Smith by the Indiana Supreme Court and by the federal district court in *Jackson County Bank v. DuSablon*, No. 1:18-cv-01346, 2020, U.S. Dist. LEXIS 23849, at \*19-\*20. (S.D. Ind. Feb. 12, 2020) (ordering Mr. Smith to pay attorneys' fees and costs associated with briefing of and responding to various motions and requiring him to enroll in and complete an applied professionalism course). *See Witkemper*, 27 F.4th at 555.

By Order Imposing Discipline in case no. 1:22-mc-00017, filed April 4, 2022, the United States District Court for the Southern District of Indiana reciprocally suspended Mr. Smith from the practice of law in that court for not less than two years, effective immediately, based on his suspension by the Seventh Circuit and by the Indiana Supreme Court.

**Served 11/28/23**

By Published Order Imposing Reciprocal Discipline filed June 9, 2022, the Indiana Supreme Court reciprocally suspended Mr. Smith from the practice of law in Indiana for 120 days based on the suspension by the Seventh Circuit. *In re Smith*, 187 N.E.3d 1267 (Ind. 2022). This most recent suspension has expired, and Mr. Smith's attorney license status in the state is currently active in good standing.

## II. *Order to Show Cause*

This Court issued an Order to Show Cause to Mr. Smith on June 28, 2023, 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. Smith failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

## III. *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 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. The suspension orders issued by the Indiana Supreme Court, the United States Court of Appeals for the Seventh Circuit, and the United States District Court for the Southern District of Indiana constitute impositions of discipline. Mr. Smith failed to report these disciplinary actions to the Court in writing within 30 days of their entries in violation of Rule 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. The suspension orders issued by the Indiana Supreme Court, the United States Court of Appeals for the Seventh Circuit, and the United States District Court for the Southern District of Indiana constitute impositions of discipline by courts of whose Bar Mr. Smith is or was a member.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Smith 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. Smith may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Smith 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

Manrico A. Troncelliti, Jr.

## **ORDER OF DISBARMENT**

Mr. Troncelliti, Jr., was admitted to practice before the Court on December 10, 1981, based on a certificate of good standing from the Supreme Court of Pennsylvania.

### *I. Impositions of Discipline*

On December 12, 2016, the Supreme Court of Pennsylvania issued an Order subjecting Mr. Troncelliti, Jr., to a public reprimand. On July 1, 2022, the Supreme Court of Pennsylvania issued an Order in which it granted a Joint Petition for Emergency Temporary Suspension Pursuant to Pennsylvania Rule of Disciplinary Enforcement 208(f) and placed Mr. Troncelliti, Jr., on temporary suspension from the practice of law in the state until further definitive action by the court. On April 25, 2023, the Supreme Court of Pennsylvania, upon consideration of Mr. Troncelliti, Jr.'s, verified statement of resignation, issued an Order disbaring him on consent from the practice of law in the state retroactive to July 1, 2022.

### *II. Order to Show Cause*

This Court issued an Order to Show Cause to Mr. Troncelliti, Jr., on June 28, 2023, 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. Troncelliti, Jr., failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

### *III. 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 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.

**Served 11/28/23**

The following constituted an imposition of discipline in Mr. Troncelliti, Jr.'s, case: the public reprimand issued by the Supreme Court of Pennsylvania on December 12, 2016; the Supreme Court of Pennsylvania's order placing him on emergency temporary suspension from the practice of law in Pennsylvania; and the Supreme Court of Pennsylvania's order disbaring him from the practice of law in Pennsylvania.

Mr. Troncelliti, Jr., failed to report these disciplinary actions to the Court in writing within 30 days of their entries in violation of Rule 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.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued June 28, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Troncelliti, Jr., 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. Troncelliti, Jr., may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Troncelliti, Jr., 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**