



# UNITED STATES TAX COURT

WASHINGTON, D.C. 20217

February 24, 2015

## **PRESS RELEASE**

The Chief Judge of the United States Tax Court announced today that the following practitioners have been reinstated or disciplined 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. Taiwo A. Agbaje
2. Karim K. Arzadi
3. David A. Lewis
4. James E. Schaefer

Attachments

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: Taiwo A. Agbaje

**ORDER OF DISBARMENT**

By opinion and order filed May 19, 2014, the Court of Appeals of Maryland disbarred Mr. Agbaje from the practice of law in the State of Maryland. Additionally, Mr. Agbaje failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the May 19, 2014, opinion and Order of the Court of Appeals of Maryland within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause to Mr. Agbaje on November 5, 2014, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Agbaje to (1) submit a written response to the order on or before November 25, 2014, and (2) notify the Court in writing on or before November 25, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on December 16, 2014.

The Order to Show Cause was mailed to Mr. Agbaje by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked, "Return to Sender – Unclaimed – Unable to Forward." The copy of the Order to Show Cause mailed by regular mail was returned to the Court by the United States Postal Service, the envelope marked, "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The Court has received no response from Mr. Agbaje to the Order to Show Cause, issued November 5, 2014, nor has the Court received by November 25, 2014, notice of Mr. Agbaje's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

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ORDERED that the Court's Order to Show Cause, issued November 5, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Agbaje is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Agbaje's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

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

ORDERED that Mr. Agbaje 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) Michael B. Thornton**

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Michael B. Thornton  
Chief Judge

Dated: Washington, D.C.  
February 24, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Karim K. Arzadi

**ORDER OF REINSTATEMENT**

On March 19, 2014, the Court issued an Order to Show Cause to Mr. Arzadi, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause was predicated on the order of the Supreme Court of New Jersey filed December 5, 2013, by which Mr. Arzadi was suspended from the practice of law for a period of six months in the State of New Jersey.

Mr. Arzadi responded to the Order to Show Cause by letter from his counsel, received on April 18, 2014. Neither Mr. Arzadi nor his attorney notified the Court of Mr. Arzadi's intention to appear for hearing as provided in the Order to Show Cause. Thus, Mr. Arzadi waived his right to so appear.

Upon due consideration of Mr. Arzadi's submissions, and for reasons set forth in a Memorandum Sur Order dated May 29, 2014, by Order of Suspension dated July 18, 2014, this Court made the Order to Show Cause dated March 19, 2014, absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Arzadi was suspended from practice before this Court until further order of the Court.

On August 12, 2014, the Court received Mr. Arzadi's Petition for Reinstatement to which there was attached, inter alia, an Order in the Matter of Arzadi, Case No. D-137 (Sup. Ct. of New Jersey, Sept. Term 2013) filed July 7, 2014, reinstating Mr. Arzadi to the practice of law, effective immediately.

By Order dated November 5, 2014, the Court scheduled a hearing concerning Mr. Arzadi's petition for reinstatement on December 16, 2014. On November 20, 2014, the Court received Mr. Arzadi's letter, through counsel, in which he waived the opportunity to appear at the hearing scheduled for December 16, 2014.

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Upon due consideration of Mr. Arzadi's Petition for Reinstatement, it is

ORDERED that Mr. Arzadi's Petition for Reinstatement is granted and Karim K. Arzadi is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Signed) **Michael B. Thornton**

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Michael B. Thornton  
Chief Judge

Dated: Washington, D.C.  
February 24, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David A. Lewis

**ORDER OF REINSTATEMENT**

On October 18, 2011, the Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Lewis, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order of Interim Suspension and Order to Show Cause was predicated on Mr. Lewis's guilty plea in the United States District Court for the District of New Jersey to one count of filing a fraudulent tax return, in violation of Internal Revenue Code section 7206(1), and the Judgment in a Criminal Case imposed by the court in that matter on or about August 22, 2011, sentencing Mr. Lewis to a term of imprisonment of 18 months, followed by supervised release for a term of 3 years. A hearing for Mr. Lewis's disciplinary matter was scheduled on December 15, 2011.

Mr. Lewis responded to the Order of Interim Suspension and Order to Show Cause by letter received November 30, 2011. Mr. Lewis waived his right to appear at the hearing scheduled on December 15, 2011, and tendered his unconditional resignation from the bar of the Court. The Court accepted Mr. Lewis's unconditional resignation in lieu of discipline by letter dated January 23, 2012.

On August 15, 2014, the Court received Mr. Lewis's Petition for Reinstatement to which there was attached: (1) an Order in the Matter of David A. Lewis, Case No. D-60 (Sup. Ct. of New Jersey, Sept. Term 2013) filed January 27, 2014, restoring Mr. Lewis to the practice of law, effective immediately, in the State of New Jersey; (2) an Order in the Matter of David A. Lewis, Case No. 12-348 (D. N.J. April 2, 2014), reinstating Mr. Lewis to the practice of law before the United States District Court of the District of New Jersey; (3) a Decision on Petition for Reinstatement issued by the Department of the Treasury, Office of Professional Responsibility, in the Matter of Petition for Reinstatement By: David A. Lewis, Case No. 2014-00416, dated July 29, 2014, granting Mr. Lewis's request for reinstatement to practice before the Internal Revenue Service.

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By letter dated November 7, 2014, the Court afforded Mr. Lewis the opportunity to supplement his petition for reinstatement. On December 16, 2014, the Court received Mr. Lewis's supplement, with attachments.

Upon due consideration of Mr. Lewis's Petition for Reinstatement, as supplemented, it is

ORDERED that Mr. Lewis's Petition for Reinstatement is granted and David A. Lewis is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton  
Chief Judge

Dated: Washington, D.C.  
February 24, 2015

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In re: James E. Schaefer

**ORDER OF REINSTATEMENT**

On July 14, 2006, the Court issued an Order to Show Cause to Mr. Schaefer, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. A hearing for Mr. Schaefer's disciplinary matter was scheduled for September 12, 2006. The Order to Show Cause was predicated on the order filed March 21, 2006, of the Supreme Court of the State of Minnesota suspending Mr. Schaefer from the practice of law in that State for a period of six months followed by two years of supervised probation, subject to certain conditions.

Mr. Schaefer did not submit a response to the Court's Order to Show Cause, nor did he request a hearing before the Court. Accordingly, by Order of Suspension dated November 9, 2006, the Court made the Order to Show Cause, dated July 14, 2006, absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Schaefer was suspended from practice before this Court until further order of the Court.

On December 30, 2014, the Court received Mr. Schaefer's application for admission to practice before the Court to which there was attached: (1) an Order filed March 3, 2011, in Petition for Reinstatement to the Practice of Law of James Earl Schaefer, Case No. A10-2253, 794 N.W. 2d 372 (Sup Ct. Minn. 2011), reinstating Mr. Schaefer to the practice of law and placing him on probation for a period of two years, subject to specified terms and conditions; and (2) a Certificate of Good Standing issued for Mr. Schaefer by the Supreme Court of the State of Minnesota, dated October 29, 2014. The Court hereby deems Mr. Schaefer's application for admission to practice as a petition for reinstatement.

Upon due consideration of Mr. Schaefer's deemed petition for reinstatement, it is

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ORDERED that Mr. Schaefer's petition for reinstatement is granted and James E. Schaefer is hereby reinstated to practice before the United States Tax Court.

By the Court:

(Signed) Michael B. Thornton

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Michael B. Thornton  
Chief Judge

Dated: Washington, D.C.  
February 24, 2015