



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

July 12, 2019

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, and a memorandum sur order issued with respect to Earle Arthur Partington.

Copies of the orders and the memorandum sur order are attached.

1. Ronald B. Bergman
2. Jeffrey A. Dickstein
3. Sean R. Hanover
4. Larry E. Parrish
5. Earle Arthur Partington
6. James S. Richards
7. George Mason Turner
8. Ephraim C. Ugwuonye
9. Scott Jonathon Wolas

Attachments

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Ronald B. Bergman

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Bergman on April 29, 2019, affording him the opportunity, on or before May 29, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning his proposed discipline. The Court's Order was based on an Order of the Court of Appeals of Maryland, dated December 14, 2018, which disbarred Mr. Bergman by consent from the practice of law in Maryland, Attorney Grievance Comm'n of Md. v. Bergman, 198 A.3d 233 (Md. 2018), and an order of the District of Columbia Court of Appeals, filed February 15, 2019, which suspended him on an interim basis from the practice of law in the District of Columbia as reciprocal discipline based on his disbarment in Maryland. By Order filed April 11, 2019, the District of Columbia Court of Appeals disbarred him from the practice of law in the District of Columbia. In re Bergman, No. 19-BG-59, 2019 D.C. App. LEXIS 135 (D.C. Apr. 11, 2019).

The Order to Show Cause was mailed by both certified and regular mail to Mr. Bergman's address of record, the address of the attorney who represented Mr. Bergman in his Maryland disciplinary matter, and the address for Mr. Bergman listed in the Joint Petition for Disbarment by Consent filed in the Maryland disciplinary proceeding. The copy of the Order mailed by certified mail to Mr. Bergman's address of record was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward" and with the handwritten message, "Return To Sender – Addressee[e] No Longer At This Address." None of the other copies of the Order have been returned to the Court by USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address of Mr. Bergman's attorney is: "Delivered – May 1, 2019 at 12:35 pm – Delivered, Front Desk/Reception/Mail Room – Greenbelt, MD 20770." The tracking information on the USPS website for the copy of the Order mailed by certified mail to the address for Mr. Bergman listed in the Joint Petition for Disbarment by Consent is: "Delivery Attempt – Reminder to Schedule Redelivery of your item." The Court has received no response from Mr. Bergman. Furthermore, Mr.

Bergman's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 29, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Bergman is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Bergman 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Jeffrey A. Dickstein

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Dickstein on April 29, 2019, affording him the opportunity, on or before May 29, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning his proposed discipline. The Court's Order ultimately was based on an order of the Supreme Court of California, filed May 31, 2018, which disbarred Mr. Dickstein from the practice of law in California as a result of his failure to comply with the duties applicable to him as a suspended attorney. Dickstein on Discipline, No. S247854, 2018 Cal. LEXIS 4084 (Cal. May 31, 2018). His suspension stemmed from his conviction in the United States District Court for the Northern District of Florida of misdemeanor criminal contempt for his ethical misconduct in a case before that court. This Court's Order also was based on Mr. Dickstein's removal from the roll of attorneys admitted to practice before the Court of Appeals for the Ninth Circuit and his suspension from practice before other Federal district courts in California based on his discipline by the Supreme Court of California and his suspension from practice before the Florida Federal district court in which he had been convicted.

The Order to Show Cause was mailed by both certified and regular mail to Mr. Dickstein's address of record with this Court and his address of record with the State Bar of California. The copy of the Order mailed by certified mail to Mr. Dickstein's address of record with this Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." The copy of the Order mailed by regular mail to Mr. Dickstein's address of record with this Court was returned to the Court by the USPS, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward" and with the handwritten message, "Return to Sender – No such person or business with this name at this address." Neither of the copies of the Order mailed to Mr. Dickstein's address of record with the State Bar of California has been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to that address is: "Delivered – May 2, 2019 at 1:41 pm – Delivered, Left with Individual – Tulsa, OK 74135." The Court has received no response from

Mr. Dickstein. Furthermore, Mr. Dickstein's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 29, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Dickstein is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Dickstein 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Sean R. Hanover

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Hanover on April 23, 2019, affording him the opportunity, on or before May 23, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on June 5, 2019, concerning his proposed discipline. The Court's Order was based on (1) an Order of the Court of Appeals of Maryland, filed November 30, 2018, which disbarred Mr. Hanover by consent from the practice of law in Maryland as a result of his conviction in the State of Maryland of distribution of child pornography, Attorney Grievance Comm'n of Md. v. Hanover, 197 A.3d 530 (Md. 2018), (2) a Consent to Revocation Order, entered February 12, 2019 in docket numbers 19-000-114282 and 19-000-113945, by the Virginia State Bar Disciplinary Board, which accepted Mr. Hanover's consent to revocation of his license to practice law in Virginia and revoked his license as a result of that same conviction, and (3) an order of the District of Columbia Court of Appeals, filed March 15, 2019, which disbarred Mr. Hanover from the practice of law in the District of Columbia as reciprocal discipline based on his disbarment in Maryland, In re Hanover, No. 18-BG-1254, 2019 D.C. App. LEXIS 107 (Mar. 15, 2019).

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Hanover's address of record with this Court, Mr. Hanover's address of record with the state bars and courts by which he was disciplined, and the address for Mr. Hanover listed on the docket sheet of his criminal case. The copy of the Order mailed by certified mail to Mr. Hanover's address of record with this Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Unable to Forward." The copy of the Order mailed by regular mail to Mr. Hanover's address of record with this Court was returned to the Court by the USPS, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." None of the other copies of the Order have been returned to the Court by the USPS. The tracking information on the USPS website for the copies of the Order mailed by certified mail to Mr. Hanover's address of record with the state bars and courts by which he was disciplined and to the address for Mr. Hanover listed on the docket sheet of his criminal case is: "Delivered – May 15, 2019 at 9:34 am – Delivered –

Reisterstown, MD 21136.” The Court has received no response from Mr. Hanover. Furthermore, Mr. Hanover’s right to a hearing is deemed waived as he did not advise the Court in writing on or before May 23, 2019, of his intention to appear at the hearing scheduled on June 5, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court’s Order of Interim Suspension and Order to Show Cause, issued April 23, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hanover is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Hanover 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Larry Edward Parrish

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Parrish on April 29, 2019, affording him the opportunity, on or before May 29, 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 on September 4, 2019, concerning his proposed discipline. The Order to Show Cause was based on an Order of the Supreme Court of Tennessee, dated August 14, 2018, that suspended Mr. Parrish from the practice of law in Tennessee for six months (with one month to be served on active suspension and the remaining five months on probation) as a result of derogatory statements he made in motions to recuse three judges on the Tennessee Court of Appeals after an adverse decision. Bd. of Prof'l Responsibility v. Parrish, 556 S.W.3d 153 (Tenn. 2018), cert. denied, 2019 WL 120909 (U.S. Feb. 19, 2019)

The Order to Show Cause was mailed by both certified and regular mail to Mr. Parrish's address of record with this Court and to his address of record with the Board of Professional Responsibility of the Supreme Court of Tennessee. The copies of the Order mailed by certified and by regular mail to Mr. Parrish's address of record with this Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." Neither of the other copies of the Order have been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Parrish's address of record with the Board of Professional Responsibility of the Supreme Court of Tennessee is: "Delivered – May 2, 2019 at 11:56 am – Delivered, Left with Individual – Memphis, TN 38120." The Court has received no response from Mr. Parrish. Furthermore, Mr. Parrish's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before May 29, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Parrish 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. Parrish is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Parrish'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. Parrish 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Earle Arthur Partington

ORDER OF SUSPENSION

The Court issued an Order to Show Cause to Mr. Partington on April 29, 2019, affording him the opportunity, on or before May 29, 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 on September 4, 2019, concerning his proposed discipline. The Order to Show Cause was based on Mr. Partington's indefinite suspension from the practice of law in the courts of the United States Department of Navy, as well as reciprocal discipline imposed on him by the United States Court of Appeals for the Armed Forces, the Supreme Court of Hawaii, the District of Columbia Court of Appeals, the Supreme Court of Oregon, the Supreme Court of California, and federal district courts in the District of Columbia and Hawaii.

Upon due consideration of Mr. Partington's written response which the Court received on May 31, 2019, and for the reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Partington 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. Partington is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Partington'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

- 2 -

ORDERED that the Court will file orders to withdraw Mr. Partington 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

Dated: Washington, D.C.
July 12, 2019

In re: Earle A. Partington

MEMORANDUM SUR ORDER

On April 29, 2019, this Court issued to Mr. Partington an Order to Show Cause, affording him the opportunity to show cause, if any, on or before May 29, 2019, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to attend a hearing on September 4, 2019, regarding his proposed discipline. The Order to Show Cause was based on the following information:

- On May 17, 2010, the United States Department of Navy's Judge Advocate General (Navy JAG) indefinitely suspended Mr. Partington from the practice of law at any and all proceedings conducted under the supervision and cognizance of the Navy JAG.
- By Order dated October 26, 2010, in case number 10-12, the United States Court of Appeals for the Armed Forces suspended Mr. Partington from the practice of law before that court for one year based on the Navy JAG's discipline.
- Based on the suspension imposed by the Navy JAG, by Order dated November 9, 2011, the Supreme Court of Hawaii suspended Mr. Partington from the practice of law in Hawaii for 30 days. Office of Disciplinary Counsel v. Partington, No. SCAD-11-0000162, 2011 Haw. LEXIS 237, 2011 WL 5517313 (Haw. 2011).
- By Order filed June 7, 2012, the District of Columbia Court of Appeals suspended Mr. Partington from the practice of law before that court for 30 days, based on the Supreme Court of Hawaii's suspension. See In re Partington, 45 A.3d 161 (D.C. 2012).
- By Order Imposing Reciprocal Discipline dated October 17, 2013, in case number S060387, the Supreme Court of Oregon suspended Mr. Partington from the practice of law in Oregon for 60 days.

- By Order of Suspension filed February 27, 2014, the United States Court of Appeals for the District of Columbia Circuit suspended Mr. Partington from the practice of law before that court for 30 days, based on his suspension by the Supreme Court of Hawaii. In re Partington, No. 12-8511, 2014 U.S. App. LEXIS 3806 (D.C. Cir. Feb. 27, 2014).
- By Order of Suspension filed October 12, 2017, the United States District Court for the District of Hawaii suspended Mr. Partington from the practice of law before that court for 30 days, based on the Supreme Court of Hawaii's suspension. In re Partington, No. 11-00753, 2017 U.S. Dist. LEXIS 168815, 2017 WL 4560070 (D. Haw. Oct. 12, 2017).
- By Order filed April 12, 2017, based on Mr. Partington's suspension by the Navy JAG, the Supreme Court of California suspended him from the practice of law in California for one year, execution of which was stayed, and placed him on probation for two years subject to conditions. In re Partington, No. S239559, 2017 Cal. LEXIS 2795 (Apr. 12, 2017). Subsequently, by Order filed December 13, 2017, the Supreme Court of California revoked Mr. Partington's probation and suspended him from the practice of law in California for a minimum of one year, until certain conditions were met. Partington on Discipline, No. S239559, 2017 Cal. LEXIS 9724 (Dec. 13, 2017). By Order filed June 21, 2018, in case number 12-J-10617, the State Bar Court of California, Review Department, In Bank suspended Mr. Partington from the practice of law in California.

In addition, Mr. Partington failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

On May 31, 2019, Mr. Partington filed a written response to the Court's Order. Mr. Partington did not notify the Court of his intention to appear at the hearing scheduled on September 4, 2019, and therefore he is deemed to have waived his right to a hearing before this Court.

BACKGROUND

As stated previously, on May 17, 2010, Mr. Partington was indefinitely suspended from practicing law at any and all proceedings conducted under the supervision and cognizance of the Navy JAG. The Navy JAG found by clear and convincing evidence that, in connection with an appeal filed on behalf of a client Mr. Partington represented in a Navy court-martial proceeding, Mr. Partington had violated the Rules of Professional Conduct of Attorneys Practicing Under the Cognizance and Supervision of the Judge Advocate General by filing an appellate brief with the Navy-Marine Corps Court of Criminal Appeals that contained statements Mr. Partington knew to be both false and misleading. Specifically, Mr. Partington was found to have violated Rule 3.1 (Meritorious Claims and Contentions) and Rule 3.3 (Candor and Obligation Toward the Tribunal). In due course, the subsequent reciprocal disciplinary proceedings described above flowed from Mr. Partington's suspension by the Navy JAG.

DISCUSSION

This is a reciprocal discipline case in which the landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that we recognize the absence of "fair private and professional character" inherently arising as the result of the actions of the courts that have previously disciplined Mr. Partington. We follow the disciplinary actions of those courts, unless we determine,

from an intrinsic consideration of the records of the prior disciplinary proceedings that one or more of the following factors appears: (1) that Mr. Partington was denied due process in the form of notice and an opportunity to be heard in the prior proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in those proceedings as to give rise to a clear conviction that we cannot accept the conclusions in those proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed in those proceedings. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. Partington bears the burden of showing why, notwithstanding the discipline imposed by the Navy JAG and the other above-described courts, this Court should impose no reciprocal discipline, or should impose a lesser or different discipline. See, e.g., In re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3rd Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

In Mr. Partington's response to this Court's Order, he primarily seeks to relitigate the disciplinary charges brought against him in the underlying Navy JAG proceeding. He asserts that he is "completely innocent" of the Navy's "bogus" ethical misconduct charges and suggests that he was denied due process during the Navy's disciplinary proceeding. Mr. Partington further asserts that he has been denied

judicial review of the Navy's discipline by every court which has previously imposed reciprocal discipline on him. He requests that this Court "conduct the judicial review of the Navy discipline [] which the law provides but which he has never had".

Mr. Partington's claims are unpersuasive and meritless. Concerning his claim regarding due process, we agree with the other courts that have found Mr. Partington was given ample due process in the form of notice and the opportunity to be heard in the underlying Navy JAG proceeding. See, for example, Partington v. Houck, 723 F.3d 280 (D.C. Cir. 2013); In re Partington, No. 11-00753, 2017 U.S. Dist. LEXIS 168815, 2017 WL 4560070 (D. Haw 2017); In re Partington, Case No. 12-J-10617 (Cal. State Bar Ct. Dec. 7, 2016). In addition, courts which have previously disciplined Mr. Partington have thoroughly reviewed the adequacy of the underlying Navy disciplinary proceeding. See, for example, In re Partington, No. 11-00753, 2017 U.S. Dist. LEXIS 168815, 2017 WL 4560070 at *2-*45; Office of Disciplinary Counsel v. Partington, No. SCAD-11-000162, 2011 Haw. LEXIS 237, 2011 WL 5517313 (Haw. 2011).

Mr. Partington also has failed to demonstrate that there was such an infirmity of proof in the facts established in the prior disciplinary proceedings that we cannot accept the conclusions in those proceedings or that some other grave reason exists that would convince us we should not follow the discipline imposed in those prior

proceedings. Furthermore, Mr. Partington has not demonstrated any reason why this Court should impose any lesser or different discipline.

After careful consideration of the entire record in this matter, we conclude that Mr. Partington has not shown good cause why he should not be suspended, disbarred, or otherwise disciplined. We also conclude that we should give full effect to the discipline previously imposed on him. We further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is suspension.

The Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: James S. Richards

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Richards on March 25, 2019, affording him the opportunity, on or before April 24, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on June 5, 2019, concerning his proposed discipline. The Court's Order was based on (1) an Order Granting Petition issued by the Supreme Court of Hawaii, which immediately restrained Mr. Richards from the practice of law in Hawaii pending final disposition of a disciplinary proceeding as a result of his conviction in the United States District Court for the Eastern District of California of tax evasion, see Office of Disciplinary Counsel v. Richards, No. SCAD-18-0000015, 2018 Haw. LEXIS 15 (Haw. Jan. 18, 2018), and (2) an order of the Supreme Court of California, which disbarred Mr. Richards from the practice of law in California as a result of his conviction, see Richards on Discipline, No. S250158, 2018 Cal. LEXIS 7601 (Cal. Sept. 27, 2018).

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Richards's address of record with this Court and his address of record with the Hawaii State Bar Association and the State Bar of California. The copies of the Order mailed by certified and by regular mail to Mr. Richards's address of record with this Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." Neither of the other copies of the Order have been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Richards's address of record with the Hawaii State Bar Association and the State Bar of California is: "Delivered – March 29, 2019 at 12:33 pm – Delivered, Left with Individual – Simi Valley, CA 93065." The Court has received no response from Mr. Richards. Furthermore, Mr. Richards's right to a hearing is deemed waived as he did not advise the Court in writing on or before April 24, 2019, of his intention to appear at the hearing scheduled on June 5, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued March 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Richards is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Richards 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: George Mason Turner

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Turner on April 29, 2019, affording him the opportunity, on or before May 29, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on September 4, 2019, concerning his proposed discipline. The Court's Order was based on an order of the Supreme Court of California which disbarred Mr. Turner from the practice of law in California for misappropriation of client funds and ordered him to pay restitution to the client. Turner on Discipline, No. S251927, 2018 Cal. LEXIS 9985 (Cal. Dec. 20, 2018).

The Order to Show Cause was mailed by both certified and regular mail to Mr. Turner's address of record with this Court and his address of record with the State Bar of California. The copies of the Order mailed by certified and by regular mail to Mr. Turner's address of record with this Court were returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Insufficient Address – Unable to Forward." Neither of the other copies of the Order have been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Turner's address of record with the State Bar of California is: "Delivered – May 2, 2019 at 10:18 am – Delivered, Front Desk/Reception/Mail Room – Pasadena, CA 91107." The Court has received no response from Mr. Turner. Furthermore, Mr. Turner's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 29, 2019, of his intention to appear at the hearing scheduled on September 4, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 29, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Turner is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Turner 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Ephraim C. Ugwuonye

ORDER OF DISBARMENT

The Court issued an Order to Show Cause to Mr. Ugwuonye on February 25, 2019, affording him the opportunity, on or before March 27, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on April 17, 2019, concerning his proposed discipline. The Court's Order was based on an order of the District of Columbia Court of Appeals, filed October 5, 2018, which suspended Mr. Ugwuonye from the practice of law in the District of Columbia pending final disposition of a disciplinary proceeding based on, among other things, reckless misappropriation of the settlement proceeds of three clients. The District of Columbia Court of Appeals subsequently disbarred Mr. Ugwuonye from the practice of law in the District of Columbia. In re Ugwuonye, No. 18-BG-814, 2019 D.C. App. LEXIS 169 (D.C. May 2, 2019).

This Court's Order to Show Cause was mailed by both certified and regular mail to Mr. Ugwuonye's address of record with this Court, which is the same address as his address of record with the District of Columbia bar, and to his address of record in the Maryland Attorney Listing on the Maryland Courts website. The copy of the Order mailed by certified mail to Mr. Ugwuonye's address of record with this Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Unable to Forward/For Review." The copy of the Order mailed by regular mail to Mr. Ugwuonye's address of record with this Court was returned to the Court by the USPS, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." Neither of the other copies of the Order have been returned to the Court by USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to Mr. Ugwuonye's address of record in the Maryland Attorney Listing on the Maryland Courts website is: "Delivered – February 27, 2019 at 11:56 am – Delivered, Left with Individual – Silver Spring, MD 20904." The Court has received no response from Mr. Ugwuonye. Furthermore, Mr. Ugwuonye's right to a hearing is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at the hearing scheduled on April 17, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ugwuonye is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Ugwuonye 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

Dated: Washington, D.C.
July 12, 2019

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Scott Jonathon Wolas

ORDER OF DISBARMENT

The Court issued an Order of Interim Suspension and Order to Show Cause to Mr. Wolas on February 15, 2019, affording him the opportunity, on or before March 15, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined and to attend a hearing on April 17, 2019, concerning his proposed discipline. The Court's Order was based on (1) an opinion of the Supreme Court of New York, Appellate Division, First Department, dated February 23, 1999, which disbarred Mr. Wolas from the practice of law in the state of New York, *In re Wolas*, 685 N.Y.S.2d 701 (N.Y. App. Div. 1999) and (2) Mr. Wolas's 2018 conviction in the case of United States v. Wolas, No. 1:17-cr-10198 in the United States District Court for the District of Massachusetts of wire fraud, aggravated identity theft, misuse of a Social Security number, and tax evasion. On April 5, 2019, after becoming aware of an additional address for Mr. Wolas, the Court issued an Order extending Mr. Wolas's response deadline to May 6, 2019, and continuing the hearing on his proposed discipline to June 5, 2019.

The Order of Interim Suspension and Order to Show Cause was mailed by both certified and regular mail to Mr. Wolas's address of record and to an attorney from the Office of the Federal Public Defender for the District of Massachusetts who represented Mr. Wolas in his criminal trial. The copies of the Order mailed by certified and by regular mail to Mr. Wolas's address of record were both returned to the Court by the United States Postal Service (USPS), each envelope marked "Return to Sender – Insufficient Address – Unable to Forward." Neither of the copies of the Order mailed to the Federal Public Defender's office has been returned to the Court by the USPS. The tracking information on the USPS website for the copy of the Order mailed by certified mail to the Federal Public Defender's office states: "Delivered – February 19, 2019 at 2:22 pm – Delivered, Front Desk/Reception/Mail Room – Boston, MA 02210."

The Court's April 5, 2019, Order, which extended Mr. Wolas's response deadline and continued the hearing on his proposed discipline, was mailed by both certified and regular mail to Mr. Wolas's prison address. Neither of the copies of that Order have been returned to the Court by the USPS. The tracking information on the

USPS website for the copy of the April 5, 2019, Order mailed by certified mail to Mr. Wolas's prison address states: "Delivered – April 11, 2019 at 9:37 am – Delivered, To Agent – Joint Base MDL, NJ 08640".

The Court has received no response from Mr. Wolas. Furthermore, Mr. Wolas's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 6, 2019, of his intention to appear at the hearing scheduled on June 5, 2019.

Upon due consideration and for cause, it is

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued February 15, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Wolas is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Wolas 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

Dated: Washington, D.C.
July 12, 2019