



# United States Tax Court

Washington, DC 20217

February 20, 2024

## **PRESS RELEASE**

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

1. William Kalish
2. Jonathan T. Trexler



# United States Tax Court

Washington, DC 20217

In the Matter of  
William Kalish

## ORDER OF DISBARMENT

Mr. Kalish was admitted to practice before this Court on April 20, 1977, based on a certificate of good standing from the Supreme Court of Florida.

By order dated July 7, 2022, the Supreme Court of Florida granted Mr. Kalish's uncontested Amended Petition for Disciplinary Revocation Without Leave to Apply for Readmission, and permanently revoked his membership in the Florida Bar. *See In re Disciplinary Revocation of Kalish*, No. SC22-436, 2022 Fla. LEXIS 1051 (July 7, 2022). Disciplinary revocation is tantamount to disbarment. *See id.*

By Order filed June 29, 2023, the District of Columbia Court of Appeals reciprocally disbarred Mr. Kalish from the practice of law in the District of Columbia. *In re Kalish*, 296 A.3d 908 (D.C. 2023).

The Court issued an Order to Show Cause to Mr. Kalish on September 29, 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. Kalish failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

### 1. Relevant Rules & Standards of Conduct

#### *a. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure*

A member of the Bar of this Court is required to report, in writing, imposition of discipline by another court of whose Bar an attorney is a member, or disbarment or suspension by consent from the Bar of such court, no later than 30 days after the entry of the order of discipline. Rule 202(b), U.S. Tax Court Rules of Practice and Procedure. Mr. Kalish failed to report the orders imposing discipline by the Supreme Court of Florida and by the District of Columbia Court of Appeals to this Court in writing within 30 days of the entry of those orders, in violation of Rule 202(b).

#### *b. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure*

A member of the Bar of this Court may be disciplined by this Court as a result of imposition of discipline by any other court of whose Bar an attorney is a member, or

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disbarment or suspension by consent from the Bar of such court. Rule 202(a)(2), U.S. Tax Court Rules of Practice and Procedure. The Supreme Court of Florida's order granting Mr. Kalish's Amended Petition for Disciplinary Revocation Without Leave to Apply for Readmission and permanently revoking his membership in the Florida Bar constitutes an imposition of discipline and is tantamount to disbarment by consent from the Florida Bar. The District of Columbia Court of Appeals' Order of disbarment constitutes an imposition of discipline by a court of whose Bar Mr. Kalish was a member.

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued on September 29, 2023, is made absolute in that, under the provisions of Rule 202, U.S. Tax Court Rules of Practice and Procedure, Mr. Kalish 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. Kalish may not resume practice before this Court until reinstated by order of this Court. It is further

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

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

ORDERED that Mr. Kalish 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  
Jonathan T. Trexler

## ORDER OF REINSTATEMENT

Via letter received on January 26, 2017, Jonathan T. Trexler reported his indefinite suspension from practice before the United States District Court for the Southern District of New York by Order and Opinion of that Court dated January 12, 2017.

On March 15, 2017, the Court issued an Order to Show Cause to Mr. Trexler, 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. On April 10, 2017, the Court received a response from Mr. Trexler to the Order to Show Cause, consisting of a declaration and several exhibits. In his declaration, Mr. Trexler waived his right to appear at the hearing concerning his proposed discipline, which was scheduled for May 10, 2017. On August 31, 2017, the Court issued an Order of Suspension accompanied by a Memorandum Sur Order to Mr. Trexler. He has remained suspended from practice before the Court since that time.

On October 10, 2023, the Court received via mail Mr. Trexler's petition for reinstatement to practice. Mr. Trexler attached to his petition a copy of an order from the United States District Court for the Southern District of New York dated September 26, 2023, reinstating him to practice in the Southern District of New York.

Based upon the foregoing and after careful consideration of the entire record in this matter, it is

ORDERED that Mr. Trexler's petition for reinstatement is granted and Jonathan T. Trexler is reinstated to practice before the United States Tax Court.

By the Court:

**(Signed) Kathleen Kerrigan**  
**Chief Judge**

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