



**UNITED STATES TAX COURT**  
WASHINGTON, D.C. 20217

August 4, 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. Timothy Wells
2. Celio W. Young



# United States Tax Court

Washington, DC 20217

In the Matter of

Michael Timothy Wells

## **ORDER OF SUSPENSION**

Mr. Wells was admitted to practice before this Court on March 26, 1971, based, in part, on a certificate of good standing from the Supreme Court of California.

By order filed June 9, 2022, and effective July 9, 2022, the Supreme Court of California suspended Mr. Wells from the practice of law in California for three years, with execution stayed, and placed him on probation for three years subject to conditions, including that he be actually suspended for a minimum of two years and until he provided proof to the State Bar Court of California of his rehabilitation, fitness to practice, and present learning and ability in the general law. *See Wells on Discipline*, No. S273549, 2022 Cal. LEXIS 3804 (June 9, 2022).

Moreover, Mr. Wells has been subject to prior disciplinary actions in California. Effective March 16, 1987, in *In re Wells*, case no. 85-O-252, he was publicly reprimanded by the State Bar Court of California.

By order filed August 15, 2011 and effective September 14, 2011, the Supreme Court of California suspended Mr. Wells from the practice of law in California for two years, with execution stayed, and placed him on probation for three years subject to conditions, including that he be actually suspended for one year and that he pay restitution to various clients. *See Wells on Discipline*, No. S193649, 2011 Cal. LEXIS 8712 (Aug. 15, 2011). His suspension in 2011 was terminated and he was returned to active status on June 4, 2013, although he remained on probation until September 14, 2020, to enable him to satisfy his restitution obligation.

### *I. Order to Show Cause*

This Court issued an Order to Show Cause to Mr. Wells on February 21, 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. Wells failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

**Served 08/04/23**

## *II. Tax Court Rules of Practice and Procedure*

### *A. 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 California's order of suspension, filed June 9, 2022, constitutes an imposition of discipline by a court of whose bar Mr. Wells is a member. The State Bar Court of California's Repeal Order and the previous suspension order also constitute orders imposing discipline.

*Selling v. Radford*, 243 U.S. 46 (1916), establishes the legal standard that governs the imposition of reciprocal discipline. Under *Selling*, we will recognize the suspension by the Bar of California 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 California. *See Id.* at 51.

This Court will suspend Mr. Wells based upon his June 9, 2022, suspension in California. There is nothing in the record to demonstrate that Mr. Wells was deprived of due process during the disciplinary proceeding in California. He may not resume practice before this Court until reinstated by order of this Court. *See* Rule 202(f)(2), U.S. Tax Court Rules of Practice and Procedure.

### *B. 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 a 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. Mr. Wells failed to report the orders imposing discipline by the Bar of California to this Court in writing within 30 days in violation of Rule 202(b).

Upon due consideration of the foregoing, it is

ORDERED that the Court's Order to Show Cause, issued February 21, 2023, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Wells is suspended from practice before the United States Tax Court until further order of the Court. It is further

ORDERED that, until reinstated, Mr. Wells is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Wells'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. Wells as counsel in any pending cases in which he appears as counsel of record.

By the Court:

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



# United States Tax Court

Washington, DC 20217

In the Matter of

Celio W. Young

## **ORDER OF DISBARMENT**

Mr. Young was admitted to practice before this Court on April 9, 2013, based, in part, on a certificate of good standing from the District of Columbia Court of Appeals. By opinion filed March 31, 2021, the Court of Appeals of Maryland disbarred Mr. Young from the practice of law in Maryland, a state in which he was not licensed to practice law, in connection with his representation of a Maryland resident in a personal injury action and related matters arising from an automobile accident that took place in Maryland. *See Attorney Grievance Comm'n v. Young*, 248 A.3d 996 (Md. 2021). By Order filed November 10, 2022, the District of Columbia Court of Appeals disbarred Mr. Young from the practice of law in the District of Columbia as reciprocal discipline based on his disbarment in Maryland. *See In re Young*, No. 22-BG-670, 2020 D.C. App. LEXIS 484 (November 10, 2020). By letter dated November 15, 2018, in Disciplinary Docket No. 2017-D213, the District of Columbia Office of Disciplinary Counsel issued an informal admonition to Mr. Young.

### I. *Order to Show Cause*

The Court issued an Order to Show Cause to Mr. Young on February 21, 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. Young failed to respond to the Order to Show Cause and thereby waived his right to a hearing.

### II. *U.S. Tax Court Rules of Practice and Procedure*

#### 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 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. Young failed to report the orders imposing discipline by the Court of Appeals of Maryland and the District of Columbia Court of Appeals to this Court in writing within 30 days in violation of Rule 202(b).

**Served 08/04/23**

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, among other things, imposition of discipline by any other court whose Bar an attorney is a member. Rule 202(a)(2), Tax Court Rules of Practice and Procedure. The Orders of Disbarment of the Court of Appeals of Maryland and the District of Columbia Court of Appeals constitute orders imposing discipline.

*Selling v. Radford*, 243 U.S. 46 (1916), establishes the legal standard that governs the imposition of reciprocal discipline. Under *Selling*, we will recognize the disbarments by Maryland and the District of Columbia 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 those jurisdictions. *See Id.* at 51.

This Court will disbar Mr. Young based upon his disbarments in Maryland and the District of Columbia. There is nothing in the record to demonstrate that Mr. Wells was deprived of due process during the disciplinary proceedings in either jurisdiction. He may not resume practice before this Court until reinstated by order of this Court. *See* Rule 202(f)(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 on February 21, 2023, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Young is disbarred from practice before the United States Tax Court. It is further

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

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

ORDERED that Mr. Young 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**