

UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF PROFESSIONAL RESPONSIBILITY
WASHINGTON, DC

DIRECTOR, OFFICE OF PROFESSIONAL
RESPONSIBILITY,

Complainant,

v.

Complaint No. 2005-15

MILTON GENE FRIEDMAN,

Respondent.

DECISION

RICHARD A. SCULLY, Administrative Law Judge. This matter arises from a complaint issued on August 16, 2005, by the Director, Office of Professional Responsibility, Department of the Treasury, Internal Revenue Service (OPR), pursuant to 31 C.F.R. 10.60 and 10.82, issued under the authority of 31 U.S.C. 330, seeking to have the Respondent, Milton Gene Friedman, a certified public accountant engaged in practice before the Internal Revenue Service, suspended from such practice for a period of eighteen months for having engaged in disreputable conduct in violation of the provisions of 31 C.F.R. Part 10.

On December 30, 2003, the Respondent signed an Offer of Consent to Public Censure which was accepted by OPR on that date in settlement of allegations that he had engaged in disreputable conduct asserted in a letter dated September 2, 2003. The Offer of Consent to Public Censure placed conditions on the Respondent's continued practice before the Internal Revenue Service prescribed by OPR pursuant to 31 C.F.R. 10.79(c) and (d) which were to be in effect for a period of three years commencing on December 1, 2003.

On November 17, 2004, OPR instituted an expedited proceeding pursuant to 31 C.F.R. 10.82 to suspend the Respondent from practice by issuing a complaint that alleged that he had violated one of the conditions of the public censure he had agreed to on December 30, 2003. The Respondent filed an answer to the complaint and requested a conference with OPR which was held on June 6, 2005. On June 25, 2005, the Director, OPR, issued a decision suspending the Respondent from practice for a period of eighteen months. On July 27, 2005, pursuant to 31 C.F.R. 10.82(g), the Respondent requested that OPR issue the instant complaint under 31 C.F.R. 10.60. The complaint was subsequently amended to include many of the allegations of misconduct against the Respondent which were the subject matter of the public censure.

On April 26, 2006, a hearing was held in Plantation, Florida, at which the parties were given a full opportunity examine and cross-examine witnesses and to present other evidence and argument. Proposed findings of fact, conclusions of law, and supporting reasons submitted by the parties after the hearing have been given due consideration.

Upon the entire record, and from my observation of the demeanor of the witnesses, I make the following

Findings of Fact

The Respondent Milton Gene Friedman is a certified public accountant who has been licensed and has engaged in practice in State 1 since 1972. Prior to his suspension, the Respondent engaged in practice before the Internal Revenue Service and about 20 to 25 percent of that practice involved collection matters. He credibly testified that he has found it personally rewarding to assist persons who had problems with the Internal Revenue Service, many of whom have financial problems and have no one else to help them.

In June 2003, OPR received a referral involving a number of reports concerning conduct and language used by the Respondent that was alleged to violate the standards of conduct contained in the regulations governing practice before the Internal Revenue Service, known as Circular 230. Enforcement Attorney 1, the OPR attorney assigned to the case, reviewed the file and sent a letter outlining the allegations of misconduct to the Respondent on September 2, 2003. After he obtained the Respondent's response to the allegations, Enforcement Attorney 1 presented the matter to a panel of OPR enforcement attorneys for review, in accordance with the normal procedure. The matter was next presented to the Director of OPR who determined that an appropriate sanction for the alleged misconduct would be a short to medium term suspension. Enforcement Attorney 1 contacted the Respondent to see if the case could be resolved. They had a number of conversations over the course of several weeks during which the Respondent indicated he was opposed to a suspension of any length. Eventually, they talked about a consent to public censure which would permit the Respondent to continue to practice before the Internal Revenue Service but under stated conditions that would serve to modify the Respondent's behavior that OPR considered offensive. Enforcement Attorney 1 drafted a proposed censure and sent it to the Respondent on November 20, 2003. On November 21, the Respondent responded and indicated he was not interested in a censure with the terms outlined in Enforcement Attorney 1's draft.

A day or two later, the Respondent suffered a serious heart attack. He underwent quadruple by-pass surgery and had a period of convalescence during which the matter of the sanction was held in abeyance. In late December 2003, Enforcement Attorney 1 learned that OPR was getting a new Director as of January 2004. He contacted the Respondent and they discussed the possibility that the new Director might not be willing to accept a settlement based on a public censure. On December 30, 2003, Enforcement Attorney 1 emailed the Respondent another copy of the draft consent to censure. They discussed the conditions stated in the consent and the Respondent expressed concern that one of the conditions, that he not make statements that "could be construed as offensive, threatening, or insulting," might make him subject to a lot of referrals once somebody knew it was "out there." They discussed the meaning of the language of this conditions and Enforcement Attorney 1 assured the Respondent that the censure was not intended to "in any way, keep him from zealously representing his clients." The Respondent executed the Offer of Consent to Public Censure on December 30 and returned it to OPR by fax. He included a statement to the effect that he believed he had "very compelling defenses" to the charges against him, but because of his health issues he had reluctantly decided to agree to the censure. The foregoing findings are based on the documents in the record and the detailed and

credible testimony of Enforcement Attorney 1. While the Respondent testified that he did not recall any discussion of the consent to censure prior to December 30 and that he and Enforcement Attorney 1 did not go over the meaning of the terms of the censure, he also admitted that did not remember exactly what had occurred.

The Offer of Consent to Public Censure executed by the Respondent On December 30, 2003, states:

I, Milton Gene Friedman, Certified Public Accountant, hereby offer my consent to censure in connection with my practice before the Internal Revenue Service, pursuant to sections 10.50 and 10.61 of Circular 230. Furthermore, pursuant to section 10.79(d) and as a condition of receiving this censure and (sic) I agree that for a period of three years commencing December 1, 2003, 1) all Federal tax returns for (sic) which I am responsible for filing have been filed and all outstanding tax liabilities are satisfied, contested, or covered by an installment agreement, and payments under such agreement are kept current; 2) there are no other allegations of misconduct concerning me filed with the Office of Professional Responsibility, to include but not limited to allegations involving the use of terminology or statements that could be construed as offensive, threatening, or insulting; and 3) I am otherwise in compliance with the regulations contained in Circular 230.

A censure is a public reprimand. I understand that notice of the fact that I have been censured may be published in the Internal Revenue Bulletin ("IRB"). Neither the specific language contained in the letter of censure, nor the underlying allegations giving rise to the censure, shall be published in the IRB.

On August 17, 2004, the Respondent sent communication by fax to IRS manager #1 which complained about the actions of an employee under her supervision, Revenue Officer #1. It stated in part, "to the extent she denies my client the right to due-process, his attorney will seek appropriate sanctions and compensation."

On August 17, 2004, the Respondent sent another fax communication to IRS Manager #1 requesting that Revenue Officer #1 be directed to cease collection activity with respect to his client which concluded by stating, "you are hereby put on notice that my client will exercise all rights he has for compensation and/or restitution, and any other applicable sanctions against the offending IRS employee(s)."

On August 19, 2004, sent a letter by certified mail to IRS Manager #1 and Revenue Officer #1 demanding that no further collection activity be taken with respect to his client until meeting with an attorney from IRS District Counsel present and concludes with the following statement in bold and underlined print, "until such time as you schedule a meeting with us and District Counsel, please be advised that we consider the Statute of Limitations to have expired. Any further collection activity by you will be considered to be in bad faith, and dealt with to the fullest extent possible under law."

On November 3, the Respondent sent a letter by certified mail to Revenue Officer #1 which repeated his position that the statute of limitations on collection had run with respect to his client, demanded that she withdraw Notices of Levy that she had issued, and stated "I am putting you on notice that any damages incurred, in the interim, will be the basis for a suit brought against you personally, as well as your employer."

The letter also accused her of refusing to arrange a meeting with District Counsel that the Respondent had requested and stated, "Just keep on acting in the manner you are and pray that the attorney who has counseled you is correct because, I find your attitude to be of such a serious nature that, when a court of competent jurisdiction determines that our position is correct, your refusal to arrange such a meeting will be deemed by said court to be more than adequate for awarding attorney's fees and damages to my client."

All of these communications resulted in referrals to OPR. Enforcement Attorney 1 testified that an OPR review panel found that the August 2004 letters were "pretty close to the line" but that the Respondent "had not stepped over the line;" consequently, it determined that no action should be taken. After being referred the November 3 letter, the panel determined that it contained a threat to sue Revenue Officer #1 personally and that this violated the terms of the censure agreement. The Director agreed with the panel's assessment and initiated an expedited proceeding to suspend the Respondent from practice with a complaint issued on November 16, 2004, and served on the Respondent the following day. The Respondent filed a written answer to the complaint, a conference was held, and the Director issued his decision on July 25, 2005, finding that the Respondent had breached the conditions imposed pursuant to Section 10.79(d) of his public censure and suspending him from practice for a period of eighteen months.

As noted above, the instant complaint was issued following the Respondent's request pursuant to 31 C.F.R. 10.82(g). The complaint was subsequently amended to include a number of additional allegations of misconduct by the Respondent. These included Counts 1, 2, and 3, alleging that the Respondent had not timely filed his individual income tax return (Form 1040) for the year 2000, that he had not timely filed an employer's quarterly tax return (Form 941) for Company #1, for the third quarter of 2001, and that he had not timely filed an employer's quarterly tax return (Form 941) for Company #1, for the third quarter of 2002. In his answer to the amended complaint, the Respondent denied each of these allegations and the Director has withdrawn Counts 1, 2, and 3 of the Amended Complaint. Also included in the Amended Complaint were several counts of alleged misconduct which preceded December 30, 2003. These were included in the allegation letter sent by OPR to the Respondent on September 2, 2003, and constituted the subject matter that led to the Respondent's Consent to Public Censure.

Analysis and Conclusions

The first issue to be resolved arises from the Respondent contention that the Consent to Public Censure he executed on December 30, 2004, was signed under duress, at a time when he was still recovering from a November 2004 heart attack and by-pass surgery, he was taking pain medication, and he was not competent to make the decision to agree to the public censure.

I find no evidence to support the Respondent claim that the consent to public censure was the product of duress. The credible testimony of Enforcement Attorney 1 establishes that prior to the Respondent's heart attack they had discussed resolving the matter by a consent to public censure, that at the Respondent's request Enforcement Attorney 1 had provided a draft of the consent, and the latter was not interested. Once Enforcement Attorney 1 learned about the Respondent's health problems, the matter was placed in abeyance pending his recovery. In late December, Enforcement Attorney

1 learned from the newspaper that a new Director of OPR had been appointed. He contacted the Respondent and discussed the possibility that the new Director, whom he understood to be “a tough, no-nonsense former Federal prosecutor,” might not be amenable to accepting a consent to censure as a resolution to the matter and asked if the Respondent wanted to reconsider. Contrary to the Respondent’s testimony that everything concerning the censure occurred on December 30, Enforcement Attorney 1 testified that they discussed this on more than one day.¹ On December 30, the Respondent asked Enforcement Attorney 1 to send him another copy of the offer of consent to censure, which he executed and faxed back. Enforcement Attorney 1 got the out-going Director to accept the offer that same day. Although the timeframe was brief, I find that the Respondent had sufficient time to consider what was involved in consenting to the public censure and that he was not unduly pressured to accept this means of resolving the matter.

I also find the evidence fails to establish that the Respondent lacked the capacity to make an informed decision as whether or not he should agree to the censure. The only support for the Respondent’s position is his self-serving testimony concerning his physical condition. While I do not doubt his testimony that his heart attack and surgery were an ordeal and that he was in great pain and taking medication for some time thereafter, this does not establish that his judgment or mental capacity were impaired. Enforcement Attorney 1 testified that at the time they were discussing the censure the Respondent said that he was working at home a few hours a week. He also testified that while the Respondent “sounded very tired,” he seemed no different than during their discussions prior to the heart attack and he “had a good grasp of the facts and the circumstances.” There is no evidence that the Respondent raised any issue as to his competence or understanding of what he was signing until many months later, after the complaints leading to his suspension were made. Indeed, the language the Respondent used in the cover sheet accompanying the consent to censure which he sent to Enforcement Attorney 1 on December 30 indicates that he believed he had what he considered to be “some very compelling defenses,” but after considering the circumstances, he had decided “with the greatest of reluctance” that it was in his “best interest” to execute the consent. Considering all of the foregoing, and in the absence of any evidence from medical or other professionals concerning the Respondent’s mental state and capacity, I am unable to conclude that he was not competent when he executed the Consent to Public Censure on December 30, 2003, or that he did not understand what the consent involved or the obligations it imposed upon him.

Turning to the allegations in the Amended Complaint,² I find as follows:

¹ Again, I credit the detailed testimony of Enforcement Attorney 1 over the Respondent who admitted that he had little or no memory of these events. I also do not find, as the Respondent contends, that Enforcement Attorney 1’s credibility was diminished by an alleged conflict in his testimony. In his direct testimony he said that he did not provide the Respondent with the specific language used on the fax cover sheet accompanying the consent to censure, which stated that he understood what his options were and that he freely made his decision to execute the agreement. On cross-examination, he said that he told the Respondent that he needed to indicate that his offer was voluntary in order to be accepted. I find no conflict in this testimony. Moreover, had Enforcement Attorney 1 chosen the language, I doubt that it would have included the assertion that the Respondent’s heart attack was “brought on in at least some part by the stress created from your [Enforcement Attorney 1] office’s efforts to prosecute me.”

² As noted above Counts 1, 2, and 3, have been withdrawn. The Amended Complaint does not contain Counts 4 through 7.

Counts 8, 9, and 10

These Counts, contained in paragraphs 22 through 26, allege that on October 31, 2001, during a meeting with IRS employees #1 and #2, the Respondent said that he had reported IRS Group Manager #1 to Inspection, referred to her as “an asshole,” and said that that he was going to turn her around 180 degrees. It is alleged that the Respondent referred to IRS Employee #2 as “stupid” and that he was loud and belligerent during the meeting. The Respondent’s answer admits the allegations concerning IRS Group Manager #1 but denies the others.

I find that the Respondent’s referring to IRS Group Manager #1 as “an asshole” constitutes unprofessional and inappropriate conduct regardless of whether IRS Group Manager #1 was present. I also find that the reference to turning IRS Group Manager #1 around 180 degrees is ambiguous and without more cannot be considered misconduct, nor can the statement about reporting IRS Group Manager #1 to Inspection. Neither IRS Employee #1 nor IRS Employee #2 was called as a witness by the Director, rather, he relies on written reports of the meeting prepared by IRS Employee #1 and IRS Employee #2 which are attached to the Amended Complaint. Although these hearsay documents may be admissible under the provisions of 31 C.F.R. 10.72(a), I find that they do not even corroborate each other with respect to the specific allegations of misconduct and that they are insufficient to prove these allegations.³

Counts 11, 12, and 13

These Counts, contained in paragraphs 27 through 29, allege that the Respondent sent a letter, dated February 1, 2002, to IRS employee #3 in which he complained about her having continued communications directly with his client, for whom he had a Power of Attorney and after he had asked her to stop doing so. The letter states that if she does it one more time, “I am going directly to the office of the Treasury Inspector General for Tax Administration [“TIGTA”]. This is not meant as a threat; this is a statement of fact!” The Respondent admits sending the letter.

The Respondent contends that IRS Employee #3 did not have the right to contact his client directly under the circumstances and that, if she continued to do so, the appropriate action was to report her to TIGTA. Enforcement Attorney 1 testified that it is OPR’s position that even if that were true and the Respondent felt he had grounds for reporting the employee to TIGTA, by the language in his letter “Mr. Friedman was using a threat of going to TIGTA as an attempt to influence IRS Employee #3’s performance of her duties. If she was incorrect, he was fine filing a complaint with TIGTA. No problem. It is his statement to IRS Employee #3, do X or I will do Y that is what I took issue with.” I need not decide whether this letter, taken alone, constitutes misconduct, but I find it is relevant evidence on the issue of whether the Respondent had a pattern of threatening IRS employees.

³ In her post-hearing brief, counsel for the Director states that she did not call IRS Employee #1 and IRS Employee #2 in order to expedite the hearing. In an Order, dated April 14, 2006, denying the parties’ cross-motions for summary judgment, I specifically noted that there were material issues of fact to be resolved with respect to the allegations of paragraphs 24 and 25 of the Amended Complaint. They remain unresolved.

Counts 14, 15, and 16

These Counts, contained in paragraphs 30 through 32, allege that the Respondent sent a letter, dated February 7, 2002, to IRS employee Group Manager #2 in which he criticized IRS Employee Group Manager #2's interpretation of the Power of Attorney form, his telling IRS Employee #3 not to respond to a letter sent to her by the Respondent, and other statements made by IRS Employee Group Manager #2. The letter states that a copy is being sent to TIGTA. The Respondent admits sending the letter.

I find some of the language the Respondent used in the letter to be childish, arrogant, and unprofessional, but I doubt that, standing alone, it constitutes misconduct within the meaning of the regulations in Circular 230. However, I find that it is relevant evidence on the issue of whether the Respondent had a pattern of threatening IRS employees.

Counts 17, 18, and 19

These Counts, contained in paragraphs 33 and 34 allege that on November 13, 2002, IRS Employee Group Manager #2 returned the Respondent's telephone call to provide information the latter had requested. Upon answering the telephone, the Respondent stated to IRS Employee Group Manager #2, "You arrogant, sarcastic asshole" and hung up. The Respondent's answer denied these allegations.

IRS Employee Group Manager #2 was not called as a witness by the Director at the hearing. The Director relies on a copy of a memorandum, dated November 18, 2002, sent by IRS Employee Group Manager #2 to OPR in which he accuses the Respondent of misconduct and states what he says occurred. At the hearing, the Respondent testified that the incident recounted in IRS Employee Group Manager #2's memorandum did not happen, albeit in a monosyllabic response to a leading question by his counsel. On the other hand, in a letter, dated November 3, 2003, the Respondent sent to OPR, in which he discussed this incident, he stated that he did not recall what was said but added, *inter alia*, "IRS Employee Group Manager #2 is arrogant, he is sarcastic." While this, coupled with his admission to referring to another IRS employee as "an asshole," leads me to believe he probably did say what IRS Employee Group Manager #2's memorandum alleges, in the absence of IRS Employee Group Manager #2's sworn testimony (and cross-examination) at the hearing, I am unable to make such a finding.⁴

Counts 20 through 31

These Counts are contained in paragraphs 35 through 46. They allege that on August 17, 2004, the Respondent sent two fax messages to IRS employee Manager #1. In the first message, he complained about Revenue Officer #1 and stated "and, lastly, to the extent she denies my client the right to due process, his attorney will seek

⁴ This is another allegation which I indicated in the Order of April 14, 2006, involved a material issue of fact to be resolved at the hearing but was not.

appropriate sanctions and compensation.” In the second, he requested that IRS Manager #1 direct Revenue Officer #1 to cease any further collection activity with respect to the Respondent’s client #1 until his assertion that the statute of limitations on collection has run is addressed “by you receiving a current opinion from an attorney at District Counsel, and, if applicable, the holding of a meeting with your attorney and representatives of the taxpayer.” It goes on to state that if IRS Manager #1 does not do so or if Revenue Officer #1 ignores her, and does anything “that causes harm or embarrassment to my client, you are hereby put on notice that my client will exercise all rights he has for compensation and/or restitution, and any other applicable sanctions against the offending IRS employee(s).”

It is alleged that on August 19, 2004, the Respondent sent a letter addressed to IRS Manager #1 and Revenue Officer #1 in which he reiterated his position concerning the expiration of the statute of limitations on collection and stated, “any further collection activity by you will be considered to be in bad faith, and dealt with to the fullest extent possible under law.”

It is alleged that on November 3, 2004, the Respondent sent a letter to Revenue Officer #1 complaining about Notices of Levy she had served and demanding that they be withdrawn. It stated, “further, I am putting you on notice that any damages incurred, in the interim, will be the basis for a suit brought against you personally, as well as your employer. The letter goes on to state:

Just keep acting in the manner you are and pray that the attorney who has counseled you is correct: because, I find your attitude to be of such a serious nature that, when a court to competent jurisdiction determines that our position is correct, your refusal to arrange such a meeting will be deemed by said court to be more than adequate basis for awarding attorney’s fees and damages to my client.

The Respondent’s answer admits that he sent all of these communications. All were sent after the Respondent had entered into the Consent to Public Censure which included the condition that while he continued to practice before IRS he not use terminology or make statements that “could be construed as offensive, threatening, or insulting.” The Director contends that all of these communications can be construed as threatening and that they violate the conditions imposed in the censure agreement.⁵ The Respondent argues that he has the right and the obligation to inform IRS employees that his client’s position that his civil rights were being violated and that he intended to file suit to seek the appropriate sanctions and compensation. However, as Enforcement Attorney 1 pointed out in his testimony, there is a significant difference between filing a complaint about an IRS employee’s allegedly improper actions and telling the employee that, if he or she does not do what the Respondent wants, then a complaint will be made or a lawsuit will be commenced. The former is a statement of fact, the latter could be construed as a threat, which is what the Respondent agreed not to do when he executed the Consent to Public Censure.

⁵ I believe that many of the Respondent’s statements in these communications could be construed as offensive and insulting by any objective standard, but since they are not alleged to be so in the amended complaint, I have not considered them as violations of the Respondent’s Consent to Public Censure.

In each of these communications, the second fax on August 17, the letter of August 19, and the letter of November 3, which the Respondent sent to IRS employees, he demanded that they do something he wanted or that they stop doing something that their responsibilities as IRS employees required them to do, based on nothing but his say-so, or risk being subjected to a lawsuit. In the August 17 fax, and in the November 3 letter, in particular, he not only threatened that his client would take legal action if the employees did not obey his demands, but indicated the employees will be held personally liable for damages. In the latter, for good measure, he opined that the court that heard the lawsuit would hold Revenue Officer #1 personally liable for attorney's fees and damages because of her "attitude." I find these communications constitute threats and attempts to interfere with and influence IRS employees in the exercise of their official duties. The threat of being subjected to a lawsuit, no matter how frivolous, is a matter of concern to anyone. Even where the prospects of ultimate vindication are great, the thought of having to expend time, effort, and expense in defending a lawsuit can reasonably be expected to have a chilling effect on the employees' vigorous pursuit of their responsibilities. The evidence in the record establishes that the Respondent has engaged in a pattern of making such threats in connection with his demands that IRS employees take or not take certain actions concerning his clients. This is one of the things Circular 230 was generally designed to prevent⁶ and one of the things the conditions in the Respondent's Consent to Public Censure were specifically designed to prevent.

I find no merit in the Respondent's claim that IRS personnel were somehow at fault for failing to advise him that there were complaints about the content of his communications. He was put on notice in the months preceding the Consent to Public Censure that the Internal Revenue Service considered his conduct unacceptable and in violation of the provisions of Circular 230. Moreover, the conditions in the Consent to Public Censure were clearly spelled out. I also find it irrelevant that Revenue Officer #1 testified that IRS attorneys told her she would be "protected" if she were sued. Whether any of the Respondent's statements could be construed as threatening must be judged according to an objective standard. I find that they could be so construed.

Although the Director's determination as to the length of the suspension imposed on the Respondent is entitled to some deference, considering all of the circumstances, including the number of allegations of misconduct actually proved herein, I find that a suspension of twelve months is more appropriate.

Conclusions of Law

1. The Respondent Milton Gene Friedman, is a certified public accountant, who has practiced before the Internal Revenue Service and is subject to the disciplinary authority of the Secretary of the Treasury and the Director, Office of Professional Responsibility.

2. The Consent to Public Censure signed by the Respondent on December 30, 2003, was not the result of duress. He has not established that he lacked the capacity to

⁶ Section 10.51, contained therein, defines disreputable conduct to include: "(h) Directly or indirectly attempting to influence, or offering or agreeing to attempt to influence, the official action of any officer or employee of the Internal Revenue Service by the use of threats, false accusations, duress or coercion,"

agree to that consent or that he was suffering from any mental or physical disability that so impaired his judgment or understanding as to vitiate that consent.

3. The Respondent violated the terms and conditions of the Consent to Public Censure and the provisions of 31 C.F.R. 10.51(h) by making written statements to Internal Revenue Service employees on August 17, August 19, and November 3, 2004, that could be construed as threatening. Those violations have been proven by clear and convincing evidence in the record.

Upon the foregoing findings of fact and conclusions of law, and the entire record, pursuant to 31 C.F.R. 10.76, I issue the following:

ORDER⁷

The Respondent Milton Gene Friedman is suspended from practice before the Internal Revenue Service for a period of one year commencing on July 25, 2005.

Dated at Washington, DC July 28, 2006

Richard A. Scully
Administrative Law Judge

⁷ Pursuant to 31 C.F.R. 10.77, either party may appeal this decision to the Secretary of the Treasury within thirty (30) days from its date of issuance.