

IRS News Release

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Former Lawyer/CPA Disbarred from Practice before the IRS for Filing False Powers of Attorney

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WASHINGTON – The Internal Revenue Service today announced its Office of Professional Responsibility obtained the disbarment of Charles M. Edgar, which revokes his authority to practice before the IRS. Edgar is a former certified public accountant (CPA) and former attorney in Massachusetts. He was disbarred for having his CPA license revoked and for falsely claiming to be a CPA on power of attorney forms submitted to the IRS.

CPAs, duly qualified by a state, and lawyers, in good standing with a state, are permitted to represent taxpayers before the IRS. As a result of the proceedings, Edgar is barred from representing taxpayers before the IRS for a minimum of five years.

In a formal disciplinary proceeding, an administrative law judge (“ALJ”) determined that Edgar had engaged in misconduct in violation of Circular 230, Regulations Governing Practice before the IRS. Edgar appealed the order of disbarment. However, the Treasury Appellate Authority upheld the order of disbarment on April 18, 2014.

“The representations made by practitioners on powers of attorney forms are not mere procedural niceties. The forms are signed under penalty of perjury. Claiming a nonexistent licensure status puts the IRS in the position of potentially discussing taxpayer information with an unauthorized or unqualified person,” said Karen L. Hawkins, Director of the Office of Professional Responsibility. “We will not tolerate that type of abuse of the tax administration process by anyone.”

Edgar was licensed as a CPA and lawyer in Massachusetts. In December 2010, the Massachusetts Board of Registration in Public Accountancy revoked his CPA license based, in part, on his 1995 federal conviction for making false statements to the government in connection with claims for disability benefits and mail fraud. Edgar’s license to practice law in Massachusetts was suspended in 1995, based on the criminal convictions. His petition for reinstatement to the Massachusetts bar was denied in 2001.

Subsequent to the CPA license revocation, in May 2011, Edgar attempted to represent two individual taxpayers under audit by the IRS. He filed two powers of attorney (Form 2848) in which he claimed to be a CPA duly qualified to practice in Massachusetts.

In an Initial Decision and Order, the ALJ determined that Edgar’s “conduct demonstrates he does not have the integrity or character to be trusted representing taxpayers before the IRS.” The Decision further stated: “The only appropriate sanction therefore is disbarment.”

The Treasury Appellate Authority concurred finding the disciplinary proceeding was brought within the statute of limitations; that Edgar had given false and misleading information to a Treasury employee during the IRS examination process; and, that submitting false powers of attorney to the IRS was a “serious violation[s] that warrants a severe sanction.”

The text of the ALJ’s Initial Decision and Order of disbarment and the Treasury Appellate Authority’s Decision on Appeal can be found on OPR’s [Final Agency Decisions page](#).