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## **IRS Suspends Tax Practitioner for Preparing False Tax Returns**

IR-2010-19, Feb. 5, 2010

WASHINGTON — A Certified Public Accountant has been suspended for twelve months from practice before the Internal Revenue Service by the Office of Professional Responsibility for providing false or misleading information in connection with the preparation of his clients' tax returns.

"Practitioners have a duty both to their clients and to the system to insure taxpayers are complying with tax laws and filing complete and accurate tax returns," Karen L. Hawkins, Director of the Office of Professional Responsibility said.

Robert A. Loeser, a certified public accountant from Houston, Texas, assisted his clients to lower their tax bills by claiming false business expenses on tax returns he prepared.

For no legitimate business purpose, Loeser's clients were advised to forward funds from their businesses to two corporations Loeser controlled. The corporations then rebated the funds to his clients. Loeser prepared the clients' books and business tax returns expensing and deducting the entire amounts that were paid to the corporations.

The IRS alleged Loeser violated Circular 230 by giving false or misleading information to the Department of Treasury and the IRS.

The settlement agreement included a disclosure authorization that allowed the Office of Professional Responsibility to issue this release.

The Office of Professional Responsibility (OPR) establishes and enforces standards of competence, integrity and conduct for tax professionals -- enrolled agents, attorneys, CPAs, and other individuals and groups covered by Treasury Circular 230.

