

IRS Wins 48-Month Suspension of a Lawyer for Failing to File His Own Tax Return and Late Filing

WASHINGTON — Massachusetts Tax Attorney Kevin Kilduff was barred from practicing before the Internal Revenue Service for 48 months for failing to file one federal tax return and for filing another five returns late.

“Professionals who demonstrate a lack of respect for our tax system by failing to meet their own tax filing obligations should not expect to retain the privilege to practice before the IRS,” said Karen L. Hawkins, Director of the IRS Office of Professional Responsibility (OPR).

The OPR had originally sought the 48-month suspension, alleging Kilduff’s conduct was willful and disreputable. OPR enforces standards of conduct under Treasury Circular 230, which governs enrolled agents, attorneys and certified public accountants. Kilduff formerly worked for the IRS Office of Chief Counsel.

The Administrative Law Judge (ALJ) subsequently set the penalty at a 24-month suspension. Kilduff appealed the ALJ decision to the Secretary of the Treasury’s Appellate Authority, which in fact ultimately imposed the harsher 48-month suspension.

Kilduff’s suspension is for a minimum of 48 months. OPR has sole discretion regarding his reinstatement to practice before the IRS. At the very least, Kilduff must file all federal returns and pay all taxes he is responsible for, or enter an acceptable installment agreement or offer in compromise.

The complete decisions of the ALJ and the Appellate Authority are available on the OPR page on this web site.