

Department of the Treasury
Internal Revenue Service
Office of Professional Responsibility
Washington, D.C.

Director,
Office of Professional Responsibility,
Complainant.

v.

Complaint No. 2007-01

Jay P. Jacobs,
Respondent.

Order of Disbarment

This matter comes before me upon the complaint filed by the Director of the Office of Professional Responsibility, Internal Revenue Service, and upon his subsequent motion for a decision by default. Having reviewed the record, and being duly advised, I find as follows:

1. The Complainant served the Respondent Jay P. Jacobs, with a copy of the complaint herein by mailing same by certified mail, return receipt requested, to his last known address on record with the Internal Revenue Service. The complaint and a cover letter were delivered to Respondent on January 19, 2007. I find that Respondent was duly served with a copy of the complaint herein on January 19, 2007.
2. More than thirty (30) days have passed since Respondent was served with a copy of the complaint, and Respondent has failed to file an answer thereto, or to request additional time within which to file an answer. Accordingly, I find that Respondent is now in default upon the complaint herein, and, pursuant to 31 C.F.R. Section 10.64(d), the Respondent has admitted all of the allegations set forth in the complaint and has waived any hearing on the complaint; and
3. Upon the undisputed allegations in the complaint, the Respondent has engaged in disreputable conduct in violation of 31 C.F.R. Section 10.51.
4. Respondent is therefore disbarred from practice before the Internal Revenue Service, the remedy sought in the complaint. Reinstatement thereafter is at the sole discretion of the Office of Professional Responsibility,

at a minimum requiring the Respondent to have filed all tax returns for which he is responsible, or to have entered into an installment agreement or offer in compromise which has been accepted by the Internal Revenue Service and with which the Respondent has remained in compliance.

IT IS SO ORDERED.

Dated: Washington D.C., May 10, 2007

Robert A. Giannasi
Chief Administrative Law Judge