



News Release

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CPA Disbarred for Stealing from Daughter's Trust Fund

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WASHINGTON — The Internal Revenue Service today announced that its Office of Professional Responsibility ([OPR](#)) has prevailed in seeking the disbarment of David O. Christensen after he was convicted of theft for misappropriating funds as the conservator of his daughter's trust account. Christensen's CPA licenses in Washington and Oregon were revoked previously as a result of his conviction.

In a Final Agency Decision the Administrative Law Judge (ALJ) declined to carve out a request by Christensen for limited practice as a tax return preparer, and instead, disbarred him from all practice before the IRS finding that Christensen's conviction for theft, and the revocation of his CPA licenses, constituted disreputable conduct under Circular 230. Christensen had argued that he should be permitted to continue to prepare tax returns because his theft conviction resulted from a family matter that had nothing to do with his tax return preparation practice before the IRS.

"OPR strives to protect the integrity of the tax system from unscrupulous and incompetent practitioners regardless of how those traits become known," said Karen L. Hawkins, Director of OPR.

Agreeing with OPR's proposed sanction, the ALJ held the seriousness of Christensen's offense warranted disbarment from practicing before the IRS finding that the "Respondent has displayed a lack of integrity, including in his testimony at trial, in attempting to distinguish his professional actions from his 'father-daughter' relationship."

Christensen is prohibited from any practice (including tax return preparation) before the IRS for a five year period.

[The text of the ALJ Final Agency Decision](#) can be found on IRS.gov.

