

THE DEPARTMENT OF THE TREASURY  
OFFICE OF PROFESSIONAL RESPONSIBILITY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C.

DIRECTOR,  
OFFICE OF PROFESSIONAL  
RESPONSIBILITY,

Complainant

v.

(b)(3)/26 USC 6103 ,

Respondent

COMPLAINT NO. 2008-05

**DEFAULT DECISION AND ORDER**

On December 9, 2008 a Complaint was issued on behalf of the Acting Director, Office of Professional Responsibility, Internal Revenue Service, Department of the Treasury, pursuant to 31 C.F.R. §§ 10.61 and 10.91, issued under authority of 31 U.S.C. § 330. The Complainant alleged that the Respondent, (b)(3)/26 USC 6103 , an Enrolled Agent (EA) who has engaged in practice before the Internal Revenue Service, has engaged in disreputable conduct within the meaning of 31 C.F.R. § 10.51. The Complaint seeks to have the Respondent disbarred from practice before the Internal Revenue Service. The disbarment sought would allow any reinstatement thereafter at the sole discretion of the Office of Professional Responsibility, and reinstatement at minimum would require the practitioner (b)(3)/26 USC 6103

[REDACTED]

[REDACTED]

[REDACTED]

On December 9, 2008, the Complaint, with a cover letter, was served on the Respondent by certified mail addressed to the Respondent at his last known mailing address on file with the Internal Revenue Service: Address 1. The Complaint was returned unclaimed. Subsequently, the Complaint was then served on the Respondent by first-class mail on January 22, 2009, which mailing was returned to the Complainant on February 2, 2009.

The Complaint notified Respondent that he was required to file and serve an answer within thirty (30) calendar days from the date of service, and that a failure to file an answer may result in a decision by default being rendered against the Respondent. No answer has been filed.

On April 3, 2009, counsel for the Complainant filed a Motion for a Decision by Default. The motion was served upon the Respondent by certified mail, return receipt requested and via first-class mail addressed to the Respondent at his last known mailing address on file with the Internal Revenue Service: Address 1.

The motion was also sent to Respondent via certified mail, return receipt requested, restricted delivery, in care of the following addresses: 2Address 2; Address 3; and Address 4. The Respondent has filed no response to the motion.

#### **FINDINGS OF FACT**

1. At all material times, the Respondent, (b)(3)/26 USC 6103, has been an EA who engaged in practice before the Internal Revenue Service and is subject to the disciplinary authority of the Secretary of the Treasury and the Acting Director, Office of Professional Responsibility, and to the rules and regulations contained in 31 C.F.R., Part 10.

#### **COUNT 1**

2. (b)(3)/26 USC 6103  
(b)(3)/26 USC 6103

3. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

4. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 2**

5. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

6. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

7. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 3**

8. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

9. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

10. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 4**

11. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

12. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

13. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 5**

14. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

15. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

16. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 6**

17. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

18. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

19. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 7**

20. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

21. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

22. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 8**

23. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

24. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

25. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 9**

26. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

27. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

28. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 10**

29. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

30. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

31. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 11**

32. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

33. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

34. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 12**

35. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED]

36. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

37. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED], for which Respondent may be censured,  
suspended or disbarred from practice before the IRS.

**COUNT 13**

38. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

[REDACTED]

[REDACTED]

39. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

40. [REDACTED] (b)(3)/26 USC 6103

[REDACTED]

(b)(3)/26 USC 6103, for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 14**

41. (b)(3)/26 USC 6103  
[Redacted]  
[Redacted]  
[Redacted]

42. (b)(3)/26 USC 6103  
[Redacted]

43. (b)(3)/26 USC 6103  
[Redacted]  
[Redacted]  
[Redacted], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 15**

44. (b)(3)/26 USC 6103  
[Redacted]  
[Redacted]  
[Redacted]  
[Redacted]

45. (b)(3)/26 USC 6103  
[Redacted]  
[Redacted]

46. (b)(3)/26 USC 6103  
[Redacted]  
[Redacted]  
[Redacted], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.



**COUNT 16**

47. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

48. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

49. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 17**

50. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

51. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

52. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 18**

53. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

54. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

55. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 19**

56. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

57. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

58. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 20**

59. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

60. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

61 [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 21**

62. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]  
[REDACTED]

63. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED]

64. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred  
from practice before the IRS.

**COUNT 22**

65. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

66. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

67. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 23**

68. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

69. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]

70. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or disbarred from practice before the IRS.

**COUNT 24**

71. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

72. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

73. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 25**

74. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED]

75. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

76. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 26**

77. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED]

78. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

79. [REDACTED] (b)(3)/26 USC 6103  
[REDACTED]

[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**COUNT 27**

80. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

81. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED]

82. [REDACTED] (b)(3)/26 USC 6103 [REDACTED]  
[REDACTED]  
[REDACTED], for which Respondent may be censured, suspended or  
disbarred from practice before the IRS.

**CONCLUSIONS OF LAW**

83. The Respondent's actions, as set forth in Counts 1027 above, constitute  
disreputable conduct as set forth in 31 C.F.R. § 10.51, and reflect adversely on  
his current fitness to practice, for which the Respondent may be censured,  
suspended, or disbarred from practice before the Internal Revenue Service.

84. The Respondent's repeated disreputable conduct and violation of the regulations  
governing practice before the Internal Revenue Service warrant his disbarment  
from such practice. The record includes supportive documentation, [REDACTED]  
[REDACTED] (b)(3)/26 USC 6103 [REDACTED] which are IRS business records. Those records  
document the allegations contained in the twenty-seven (27) counts in the  
Complaint. The record also contains evidence regarding extenuating or  
mitigating circumstances submitted to the Office of Professional Responsibility by  
the Respondent and this information was considered. The Court finds that the  
disciplinary action proposed by the Director is both reasonable and warranted.

Upon the foregoing findings of fact and conclusions of law and the entire record,  
it is:

**ORDERED** that the Complainant's motion for a decision by default is granted and that  
the Practitioner, (b)(3)/26 USC 6103, is disbarred from practice before the Internal Revenue  
Service from the date of this decision and order, reinstatement thereafter being at the  
sole discretion of OPR, and at minimum requiring (b)(3)/26 USC 6103

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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WILLIAM B. MORAN  
United States Administrative Law Judge

Dated: July 10, 2009  
Washington, D.C.