

OFFICE OF PROFESSIONAL RESPONSIBILITY
INTERNAL REVENUE SERVICE
Department of the Treasury
WASHINGTON D.C.
March 2, 2006

DIRECTOR, OFFICE OF
PROFESSIONAL RESPONSIBILITY
Complainant

COMPLAINT NO. 2004-11

v.

(b)(3)/26 USC 6103

Respondent

DECISION

Appearances: Gary Wade Klein, Esq., Senior Attorney, Area Counsel – Atlanta Office, General Legal Services and Agent for the Director of Office of Professional Responsibility, Atlanta, Georgia, for Complainant; (b)(3)/26 USC 6103, City #1, state of “A”, *Pro Se*, Respondent.

Before: Judge Hodgdon

This disciplinary proceeding was initiated against (b)(3)/26 USC 6103, an attorney and certified public accountant authorized to practice before the Internal Revenue Service (IRS), pursuant to 31 C.F.R. Part 10, Subpart D, issued under the authority of 31 U.S.C. § 330.¹ The United States Department of the Treasury, Director of the Office of Professional Responsibility, in a 14 count Complaint, alleges that Respondent failed to exercise diligence as to accuracy, as defined in 31 C.F.R. § 10.22 (1994); encouraged or advocated abusive tax shelters, as defined in 31 C.F. R § 10.33 (1994); advised clients to take positions on returns that were either frivolous and did not have a realistic possibility of being sustained, as defined in 31 C.F.R. § 10.34 (1994); and engaged in disreputable conduct, as defined in 31 C.F.R. § 10.51 (1994), and/or 31 C.F.R. § 10.51 (2002), and requests that Respondent be disbarred from further practice before the Internal Revenue Service. For the reasons set forth below, 12 of the allegations are affirmed and the Respondent is disbarred from further practice before the IRS.

¹ The regulations governing practice before the Internal Revenue Service were revised, effective July 26, 2002. This proceeding is governed by the procedures specified in the revised rules, as is the determination of the legality of conduct engaged in after July 26, 2002. The legality of conduct engaged in prior to July 26, 2002, will be determined under the regulations in effect at the time the conduct occurred. Both sets of rules can also be found in Treasury Department Circular No. 230 (2002).

Background

(b)(3)/26 USC 6103 was licensed as a Certified Public Accountant (CPA) in 1975 and went to work for Company 1. He was licensed as an attorney in the state of "A" in 1979. He was admitted to practice before the IRS as a CPA in 1975 and as an attorney in 1979. Also in 1979, (b)(3)/26 USC 6103 joined a law firm as a tax, securities, bond and estate attorney. In 1989, he opened his own law firm specializing in estate and tax planning.

(b)(3)/26 USC 6103
In 2000, the Respondent set up a website providing income tax planning information to his clients and the public.

In (b)(3)/26 USC 6103 was notified by the IRS (b)(3)/26 USC 6103
On (b)(3)/26 USC 6103 was informed that the IRS (b)(3)/26 USC 6103

In (b)(3)/26 USC 6103 was notified that, (b)(3)/26 USC 6103

A Final Judgment of Permanent Injunction was entered by the United States District Court for the Middle District of "A" against (b)(3)/26 USC 6103 on March 24, 2003. In it, (b)(3)/26 USC 6103 was enjoined from organizing, promoting, marketing or selling his (b)(3)/26 USC 6103.

In (b)(3)/26 USC 6103 was notified (b)(3)/26 USC 6103
On (b)(3)/26 USC 6103 was informed by the IRS that (b)(3)/26 USC 6103

On March 4, 2004, the Office of Professional Responsibility notified (b)(3)/26 USC 6103, in accordance with section 10.60 of the Rules Applicable to Disciplinary Proceedings, 31 C.F.R. § 10.60, that disciplinary proceedings were being considered against him. (b)(3)/26 USC 6103 filed a written response on April 12, 2004. On April 28, (b)(3)/26 USC 6103 filed an Agreed Order for Voluntary Transfer to Disability Inactive Status, because of a significant hearing loss, with the Supreme Court of "A". The order was entered that same date. On April 29, he filed an Affidavit for Retired CPA/PA Status and CPE Exemption with the "A" State Board of Accountancy. In it he affirmed that he had not performed financial advisory or advice on tax matters since March 26, 2004.

The Complaint in this matter was filed by the Office of Professional Responsibility on June 18, 2004. (b)(3)/26 USC 6103 filed his Answer on July 15, 2004. A hearing was held in City #1, state of "A" on July 20, 2005. The parties have filed post-hearing proposed findings and conclusions.

Findings of Fact and Conclusions of Law

On July 13, 2005, (b)(3)/26 USC 6103 filed a document in the case entitled "Respondent's Tender of Settlement and Notice of Non-participation in Hearing." In it he stated: "The Respondent respectfully notifies the Court that he will not participate in the hearing..." In response, he was reminded of the provisions of section 10.71(d) of the rules, 31 C.F.R. § 10.71(d), that is he failed to appear at the hearing, he would be deemed to have waived his right to a hearing and be subject to a default decision.

At the beginning of the hearing, after entering an appearance, (b)(3)/26 USC 6103 made the following statement: "[A]s I provided notice to you and to Mr. Klein, I do not intend to present evidence nor do I intend to participate as a witness. I am here as an observer..." (Tr. 6.) When asked if he wanted to make an opening statement, (b)(3)/26 USC 6103 replied, "No, your Honor, just that I will not participate, since I do not have counsel." (Tr. 12.) When exhibits were offered and he was asked if he had any objections to them, he responded: "I am not participating, your Honor, so -," or words to that effect. (Tr. 21, 29, 50.) When asked if he wanted to cross-examine the Director's witness, he stated: "No, your Honor, I repeat, I'm not participating," or similar words (Tr. 27, 99.) Finally, at the close of the Director's case, when asked if he had anything to present, he said: "I'm not participating, your Honor." (Tr. 104.)

Thus, while the Respondent technically did not "fail to appear," he did not participate in the hearing, but was present only as an observer. The Director's uncontested and un rebutted evidence clearly and convincingly establishes all but two of the charges against (b)(3)/26 USC 6103.

The (b)(3)/26 USC 6103

Agent 1, a Senior Revenue Agent with the Internal Revenue Service, was assigned in late 2001 to replace Revenue Agent #2 in (b)(3)/26 USC 6103

[REDACTED]

. (Tr. 40.)

Agent 1 testified that: (b)(3)/26 USC 6103

[REDACTED]

(Tr. Comp. Ex. 1A, p. 18.) He

further testified that:

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

(Tr. 58-59)

Agent 1 related that (b)(3)/26 USC 6103

[REDACTED]

² The exhibit pages are numbered with a Bates stamp, so page 18 is really numbered “000018.” Only the actual page number will be referred to in this decision.

³ A copy of the (b)(3)/26 USC 6103 is attached as Appendix I.

(b)(3)/26 USC 6103

. (Tr. 59-65.)

(b)(3)/26 USC 6103

(Tr. 63.)

Agent 1 testified that

(b)(3)/26 USC 6103

(Tr. 65-67.).

(b)(3)/26 USC 6103

Counts 1, 2, 3 and 4 of the Complaint allege that (b)(3)/26 USC 6103 violated sections 10.22(a) and (b) (1994), 31 C.F.R. §§ 10.22(a) and (b) (1994), and sections 10.51(b) (b)(3)/26 USC 6103 (1994), 31 C.F.R. §§10.51 (b) (b)(3)/26 USC 6103

The evidence establishing these violations is discussed in the following paragraphs.

As pertinent to this case, section 10.22 (1994), entitled “Diligence as to accuracy,” provides that:

Each attorney, certified public accountant, enrolled agent, or enrolled actuary shall exercise due diligence.

(a) In preparing or assisting in the preparation of, approving, and filing returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;

(b) In determining the correctness of oral or written representations made by him to the Department of the Treasury

Section 10.51 (1994), entitled “Disreputable conduct,” states, in pertinent part, that:

Disreputable conduct for which an attorney, certified public accountant, enrolled agent, or enrolled actuary may be disbarred or suspended from practice before the Internal Revenue Service includes, but is not limited to:

...

(b) Giving false or misleading information, or participating in any way in the giving of false or misleading information to the Department of the Treasury or any office or employee thereof, or to any tribunal authorized to pass upon Federal tax matters, in connection with any matter pending or likely to be pending before them, knowing such information to be false or misleading. Facts or other matters contained in testimony, Federal tax returns, financial statements, application for enrollment, affidavits, declarations, or any other document or statement, written, or oral, are included in the term information.”

(d) Willfully failing to make a Federal tax return in violation of the revenue laws of the United States, or evading, attempting to evade, or participating in any way in evading or attempting to evade any Federal tax payment thereof, knowingly counseling or suggesting to a client or prospective client an illegal plan to evade Federal taxes or payment thereof, or concealing assets of himself or another to evade Federal taxes or payment thereof.

(b)(3)/26 USC 6103

. (Com. Ex. 1B at 97-99.)

(b)(3)/26 USC 6103

(Comp. Ex. 1B at 77.)

⁴ (b)(3)/26 USC 6103 . (Comp. Ex. 1A at 13.)

(b)(3)/26 USC 6103

. (Comp. 1B at 83.)

(b)(3)/26 USC 6103

. (Comp. Ex. 1B at 74.)

(b)(3)/26 USC 6103

(Comp. Ex. 1B at 97-99.)

(b)(3)/26 USC 6103

(Comp. Ex. 4A.)

(b)(3)/26 USC 6103

(b)(3)/26 USC 6103

(Comp. Ex. 1B at 94.)

(b)(3)/26 USC 6103

Nor is there any evidence that it has ever been challenged in the Tax Court, the United States District Court for the Middle District of “A”, which enjoined (b)(3)/26 USC 6103 from promoting or using (b)(3)/26 USC 6103, or any other tribunal of appropriate jurisdiction. Certainly, no evidence was offered at this proceeding to rebut the IRS’ conclusions. Accordingly, I find that (b)(3)/26 USC 6103

Therefore, I conclude that Settles violated sections 10.22(a) and (b) (b)(3)/26 USC 6103

further conclude that the Respondent

(b)(3)/26 USC 6103

. Given positions as an attorney and C.P.A., who specializes in tax planning, the evidence is clear and convincing that (b)(3)/26 USC 6103

(b)(3)/26 USC 6103

Counts 7, 8, 9, 10, 11 and 12 of the Complaint allege that the Respondent violated sections 10.22(a)(b) and (c) (1994), section 10.33 (1994), 31 C.F.R. § 10.33, section 10.34 (1994), 31 C.F.R. § 10.34, and section 10.51(j) (1994), 31 C.F.R. § 10.51(j), (b)(3)/26 USC 6103

As discussed below, the evidence clearly establishes these violations.

Section 10.22(c) (1994) provides that: “Each attorney, certified public accountant, enrolled agent, or enrolled actuary shall exercise due diligence:… (c) In determining the correctness of oral or written representations made by him to clients with reference to any matter administered by the Internal Revenue Service.”⁵ Section 10.33 (1994) entitled “Tax Shelter Opinions” requires, in pertinent part, that:

(a) *Tax Shelter opinions and offering materials.* A practitioner who provides a tax shelter opinion analyzing the Federal tax effects of a tax shelter investment shall comply with each of the following requirements:

⁵ The provisions of sections 10.22(a) and (b) (1994) are set out on page 6, *supra*.

...
...

(3) *Identification of material issues.* The practitioner must ascertain that all material Federal tax issues have been considered, and that all of those issues which involve the reasonable possibility of a challenge by the Internal Revenue Service have been fully and fairly addressed in the offering materials.

(4) *Opinion on each material issue.* Where possible, the practitioner must provide an opinion whether it is more likely than not that an investor will prevail on the merits of each material tax issue presented by the offering which involves a reasonable possibility of a challenge by the Internal Revenue Service.

Section 10.34 (1994) entitled “Standards for advising with respect to tax return positions and for preparing or signing returns” provides, in pertinent part, that:

(a) *Standards of conduct – (1) Realistic possibility standard.* A practitioner may not sign a return as a preparer if the practitioner determines that the return contains a position that does not have a realistic possibility of being sustained on its merits (the realistic possibility standard) unless the position is not frivolous, and is adequately disclosed to the Service. A practitioner may not advise a client to take a position on a return, or prepare the portion of a return on which a position is taken, unless –

(I) The practitioner determines that the position satisfies the realistic possibility standard; or

(ii) The position is not frivolous and the practitioner advises the client of any opportunity to avoid the accuracy-related penalty in section 6662 of the Internal Revenue Code of 1986 by adequately disclosing the position and of the requirements for adequate disclosure.

(2) *Advising clients on potential penalties.* A practitioner advising a client to take a position on a return, or preparing or signing a return as a preparer, must inform the client of the penalties reasonable likely to apply to the client with respect to the position advised, prepared, or reported. The practitioner also must inform the client of any opportunity to avoid any such penalty by disclosure, if relevant, and of the requirements for adequate disclosure.

Section 10.51(j) (1994) proscribes: “Giving a false opinion, knowingly, recklessly, or through gross incompetence, including an opinion which is intentionally or recklessly misleading, or a pattern of providing incompetent opinions on questions arising under the Federal tax laws.”

Agent 1 testified that in his
he learned several things:

(b)(3)/26 USC 6103

(b)(3)/26 USC 6103

(TR. 54-55) Agent 1 testified that (b)(3)/26 USC 6103 (b)(3)/26 USC 6103 (Tr. 58, Appendix I.)

(b)(3)/26 USC 6103 :

(b)(3)/26 USC 6103

(Comp. Ex. 1A at 9.) He went on to discuss all of these matters.

(b)(3)/26 USC 6103 :

(b)(3)/26 USC 6103

(Comp. Ex. 1A at 9.) Agent 1 testified that this was incorrect because:

Section 1060 applies to a sale of a trade or business. It requires that the buyer and the seller in the purchase and sale of a trade or business must allocate the assets, that they have acquired or sold. They must allocate the consideration, that amount that

⁶ Agent 1's description (b)(3)/26 USC 6103 is set out on pages 4-5, *supra*.

they paid or the amount they received, to those assets. It also requires that they file with the Internal Revenue Service a statement describing this on their tax return, this sale, if you're the seller, and this purchase, if you're the purchaser, and how you allocated that consideration... (b)(3)/26 USC 6103

[REDACTED]

(Tr. 69.)

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

(Tr. 70.)

With regard to the (b)(3)/26 USC 6103 :

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

(Comp. Ex. 1A at 10.) He went on to state (b)(3)/26 USC 6103

[REDACTED]

(b)(3)/26 USC 6103

Ex 1A at 10.)

(Comp.

Agent 1 pointed out that

(b)(3)/26 USC 6103

Interestingly, the court in *Mathews* held that taxpayers who transferred ownership of property used in the husband's wholly owned business to a trust, and leased it back, could not deduct the rental payments from their income, noting that "before the trust's creation Tax operated his business on and with necessary property – all under his complete control. The same was true afterward – except he hoped some of his income had been siphoned off to his children." *Mathews v. C.I.R.*, 520 F.2d 323, 325 (5th Cir. 1975).

(b)(3)/26 USC 6103

(b)(3)/26
USC 6103

set up an internet website for his business at

(b)(3)/26 USC 6103

(Comp. Ex. 1B at 303-18.) It listed a copyright of

(b)(3)/26 USC 6103

(Comp. Ex 1B at 303.)

(b)(3)/26 USC 6103

and provided an e-mail address and telephone number.

(Comp. Ex. 1F at 1590.)

(b)(3)/26 USC 6103

(Tr. 95.)

A Final Judgment of Permanent Injunction was issued against (b)(3)/26 USC 6103 by the U.S. District Court for the Middle District of "A" on March 24, 2003, in *U.S. v. (b)(3)/26 USC 6103*, Case No. 3-02-1072. In it, the court made the following findings and orders:

3. The Court finds that (b)(3)/26 USC 6103 has consented to the entry of Judgment for injunctive relief pursuant to Code § 7402 and 7408 to prevent him from (1) engaging in conduct subject to penalty under §§ 6700 and 6701 of the Code; and (2) organizing, promoting, and selling tax packages lacking economic substance involving the use of multiple entities, including trusts, partnerships and corporations, to shelter participants' income and to serve as vehicles for improper expenses through the manipulation of asset transfers and assignments of income.

4. It is further ORDERED, ADJUDGED, AND DECREED that (b)(3)/26 USC 6103, individually and doing business as or through any other entity, and anyone acting in concert with him, is permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:

- (a) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
- (b) Taking any action in furtherance of the organization, promotion, marketing, or selling of tax shelters in which participants transfer assets to trusts and partnerships, and rent those assets back for a fee; and in which the partnership pays a management fee to a participant-owned corporation to serve as general partner; and in which the corporation takes improper deductions of a personal nature;
- (c) Making false representations that:
 - (I) individuals or entities may transfer or assign their income or assets to a trust or limited partnership and rent them back for the purpose of income spreading to evade federal income tax;
 - (ii) personal expenses can be paid by a limited partnership in order to obtain tax benefits not available to others;
 - (iii) personal expenses can be paid by a family-owned corporation in order to obtain tax benefits not available to others;
 - (iv) individuals may report business profits through a limited partnership for the purpose of avoiding self-employment taxes;

(v) the interests in a limited partnership may be assigned to family members through paper transactions that have no economic reality or substance;

(d) Engaging in conduct subject to penalty under Code § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of an abusive shelter, plan, or arrangement, a statement (b)(3)/26 USC 6103 knows or had reason to know to be false or fraudulent as to any material matter;

(e) Engaging in conduct subject to penalty under Code § 6701, *i.e.*, preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which (b)(3)/26 USC 6103 knows will (if so used) result in the understatement of tax liability;

(f) Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws:

5. It is further ORDERED, ADJUDGED AND DECREED that (b)(3)/26 USC 6103 shall notify all persons to whom he has given or sold, directly or indirectly, the tax shelter packages described herein or in the Complaint, of this injunction order

(Comp. Ex. 1I at 3105-07.)

(b)(3)/26 USC 6103

(Comp. Ex. 4B.)

(b)(3)/26 USC 6103

(Comp. Ex. 1H at 3060.)

(b)(3)/26 USC 6103

(b)(3)/26 USC 6103

That finding does not appear to have been challenged in any court and it certainly was not challenged in these proceedings.

(b)(3)/26 USC 6103

U.S. v. Raymond, 228 F.3d 804, 811 (7th Cir. 2000); *U.S. v. Kaun*, 827 F.2d 1144, 1147 (7th Cir. 1987.) (b)(3)/26 USC 6103 could have contested these findings before the district court and chose not to.

(b)(3)/26 USC 6103

Accordingly, I conclude that

(b)(3)/26 USC 6103

in violation of 31

C.F.R. §§ 22(a), (b) and (c) (1994).

I further conclude that

(b)(3)/26 USC 6103

, Settles violated sections 10.33(a) (3) and (4) and section 10.34(a)

(b)(3)/26 USC 6103

(b)(3)/26 USC 6103

(b)(3)/26 USC 6103

Counts 5, 6, 13 and 14 allege that Settles violated section 10.51⁷ (1994),

(b)(3)/26 USC 6103

The evidence concerning these allegations is discussed below.

The provisions of section (b)(3)/26 USC 6103

(b)(3)/26 USC 6103

(Comp. Ex. 4A.)

(b)(3)/26 USC 6103

(Comp. Ex. 4A.)

⁷ The Complaint actually alleges a violation of 31 C.F.R. § 10.50 (1994), however since that is entitled "Authority to disbar or suspend" and section 10.51 governs disreputable conduct, I am assuming the Director meant to charge a violation of section 10.51, not section 10.50.

Count 5 alleges that (b)(3)/26 USC 6103 constituted disreputable conduct under section 10.51 (1994). Count 6 charges that the same conduct violated section (b)(3)/26 USC 6103. The counts both charge (b)(3)/26 USC 6103. Consequently, I find no violation of (b)(3)/26 USC 6103 and will dismiss Count 6.

On the other hand, section 10.51 (1994) provides that disreputable conduct “includes but is not limited to, the acts set out in paragraphs (a) through (j), a recognition that any attempt to itemize every conceivable example of disreputable or incompetent conduct would be misadvised, if not impossible. Further, I note that (b)(3)/26 USC 6103. Therefore, I find that (b)(3)/26 USC 6103 is included within the disreputable conduct proscribed by section 10.51 (1994). Accordingly, I conclude (b)(3)/26 USC 6103.

Count 13 alleges that (b)(3)/26 USC 6103 after the issuance of the July 26, 2002, version of Circular 230. This charge cannot be sustained for two reasons. First, like Count 6, there is no allegation that (b)(3)/26 USC 6103. Secondly, I have already concluded that (b)(3)/26 USC 6103 engaged in disreputable conduct (b)(3)/26 USC 6103. I fail to see how the issuance of Circular 230 makes this a new and distinct offense. Thus, I find no violation of (b)(3)/26 USC 6103 and will dismiss Count 13.

Count 14 charges that (b)(3)/26 USC 6103. Accordingly, I conclude that (b)(3)/26 USC 6103.

Conclusion

(b)(3)/26 USC 6103, an attorney, certified public accountant and self-proclaimed income tax planning expert (b)(3)/26 USC 6103

Some of the violations in this case require a showing that the Respondent acted “willfully.” With regard to these violations, willfulness “simply means a voluntary, intentional violation of a known legal duty.” *U.S. v. Pomponio*, 429 U.S. 10, 12 (1976). (b)(3)/26 USC 6103 was a tax practitioner of long standing; I find it hard to believe that he did not know the requirements set out in the “Duties and Restrictions Relating to Practice Before the Internal Revenue” both in the 1994 version and the 2002 version. Further, I take judicial notice of the IRS Form 2848, Power of Attorney and Declaration of Representative, which requires the practitioner, every time he represents someone before the IRS, to acknowledge that he is aware of the duties and restrictions relating to practice before the IRS. I have no doubt that (b)(3)/26 USC 6103 violations were voluntary, intentional violations of standards of which he knew or should have known.

The evidence in this case is clear, convincing, unchallenged and un rebutted. (b)(3)/26 USC 6103 presented no evidence at the hearing. He did not cross-examine any of the witnesses. He did not object to any of the exhibits. The arguments he makes in his briefs are based, not on the evidence at the hearing, but on a motion for summary judgment, consisting mainly of (b)(3)/26 USC 6103 self-serving affidavit, that was made before the hearing. Neither the motion nor any of the exhibits accompanying it are evidence in this matter.

At the close of the hearing, (b)(3)/26 USC 6103 stated that “the purpose [sic] that I haven’t participated is, I can’t represent myself when I can’t hear.” (Tr. 105.) As he has through much of this case, (b)(3)/26 USC 6103 waited until the hearing was concluded, and he could not be challenged, to present an argument. He made no mention of his hearing problem when he filed his notice of non-participation prior to the hearing, nor when he announced at the beginning of the hearing that he would not participate. Despite his failure to raise the issue, efforts were made at the beginning to accommodate his problem, from looking into the possibility of his using earphones, to positioning counsel, to moving his table closer to the witness stand, to trying an amplified audio system. (Tr. 1, 8, 12015.) Nonetheless, since he had announced that he was not participating, making sure that he could hear was not deemed critical to proceeding with the hearing. Had he raised the issue at the beginning, greater efforts would have been made to insure that he could hear. By waiting until the close of the hearing, I hold that he waived any complaint of not being able to hear.

Sanction

For most of his career as an attorney and certified public account, (b)(3)/26 USC 6103 has practiced before the Internal Revenue Service. (b)(3)/26 USC 6103

Clearly, one who seeks to undermine the tax system should not be permitted to practice before the agency

administering that tax system. (b)(3)/26 USC 6103 requires nothing less than the ultimate sanction of disbarment.

Order

Based on the foregoing, it is ORDERED that Counts 6 and 13 of the Complaint are DISMISSED, that Counts 1 through 5, 7 through 12 and 14 are AFFIRMED, and that Respondent, (b)(3)/26 USC 6103, be DISBARRED from practicing before the Internal Revenue Service.

T. Todd Hodgdon

T. Todd Hodgdon
Administrative Law Judge

⁸ In the absence of an appeal to the Secretary of the Treasury, or review of the decision on motion of the Secretary, this decision will become the final decision of the agency 30 days after the date of its issuance. 31 C.F.R. § 10.76(b). Any appeal must be filed within 30 days of the date of this decision, must be filed with the Director of Practice in duplicate, and must include exceptions to the decision and supporting reasons for such exceptions. 31 C.F.R. §10.77.