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UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF PROFESSIONAL RESPONSIBILITY
WASHINGTON, DC

OFFICE OF PROF. RESP.

DIRECTOR, OFFICE OF PROFESSIONAL RESPONSIBILITY
Complainant

v.

Complaint No. 2008-02

(b)(3)/26 USC 6103

Respondent

DECISION BY DEFAULT

On May 12, 2008 a Complaint was issued on behalf of Michael R. Chesman, Director, Office of Professional Responsibility, Internal Revenue Service, Department of the Treasury, pursuant to 31 C.F.R. 1060, issued under the authority of 31 U.S.C. 330, alleging that Respondent, (b)(3)/26 USC 6103 an attorney 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 such practice pursuant to 31 C.F.R. 10.50(a).

The Complaint was served upon the Respondent by sending copies to him by certified mail at his last addresses of record with the Internal Revenue Service on May 12, 2008. The Complaint notified the Respondent that he was required to file and serve an answer to the Complaint no later than 30 days after the date of service. No answer has been filed.

On July 8, 2008, counsel for the Complainant filed a Motion for Decision by Default with the undersigned administrative law judge who has been designated to conduct this proceeding. The motion was served upon the Respondent by mailing copies to his last addresses of record with the Internal Revenue Service on the same date. The Respondent has filed no response to the motion.

Ruling on Motion for Decision By Default

A review of the record herein shows that effective service of the Complaint was made upon the Respondent in accordance with 31 C.F.R. 10.63(a). The Respondent was obliged to file an answer to the Complaint or be subject to having a decision by default entered against him, but he failed to do so. Pursuant to the provisions of 10.64(d), failure to file a timely answer constitutes a waiver of hearing, the allegations of the complaint are deemed to be admitted, and they may be considered as proved without further evidence.

Inasmuch as the allegations in the complaint have been admitted and no hearing or further proceedings are necessary, based on the record herein, I make the following:

Findings of Fact

1. At all times material, the Respondent, (b)(3)/26 USC 6103 was an attorney engaged in practice before the Internal Revenue Service and was subject to the disciplinary authority of the Secretary of the Treasury and the Office of Professional Responsibility.

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

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

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

5. Respondent (b)(3)/26 USC 6103

6. Respondent (b)(3)/26 USC 6103
Respondent (b)(3)/26 USC 6103
Respondent (b)(3)/26 USC 6103

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

8. Respondent (b)(3)/26 USC 6103

9 Respondent (b)(3)/26 USC 6103
Respondent

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

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

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

[REDACTED]
[REDACTED].

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

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

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

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

[REDACTED]
[REDACTED]

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

[REDACTED] Respondent [REDACTED]
[REDACTED].

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

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

Conclusions of Law

1. The Respondent's [REDACTED] (b)(3)/26 USC 6103

[REDACTED] constitutes disreputable conduct as set forth in 31
C.F.R. 10.51, and reflects adversely on his current fitness to practice, warranting
his suspension from practice before the Internal Revenue Service.

2. The Respondent's repeated disreputable conduct and violations of the
regulations governing practice before the Internal Revenue Service warrant his
suspension from such practice for a period of forty eight months. There is no

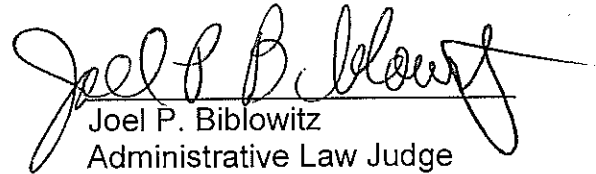
evidence of any extenuating or mitigating circumstances and the disciplinary action proposed by the Director is reasonable.

3. Reinstatement of the Respondent shall be at the sole discretion of OPR, at a minimum, requiring the Respondent (b)(3)/26 USC 6103
(b)(3)/26 USC 6103

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

ORDERED that (b)(3)/26 USC 6103 is suspended from practice before the Internal Revenue Service for a period of 48 months.

Dated at Washington, D.C. July 14, 2008

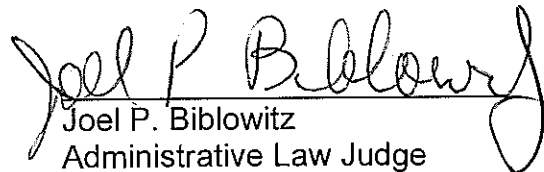

Joel P. Biblowitz
Administrative Law Judge

CERTIFICATION OF RECORD

I, Joel P. Biblowitz, Administrative Law Judge, certify that the attached documents, consisting of the following:

1. Complaint No. 2008-02, *Director, Office of Professional Responsibility*, v. (b)(3)/26 USC 6103 dated May 12, 2008;
2. Motion for Decision by Default dated July 8, 2008;
3. Decision by Default dated July 14, 2008;

constitute the complete administrative record in the matter of *Director, Office of Professional Responsibility v. (b)(3)/26 USC 6103* Complaint 2008-02.


Joel P. Biblowitz
Administrative Law Judge