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

DIRECTOR, OFFICE OF PROFESSIONAL RESPONSIBILITY

Complainant,

v. Complaint No. 2008-13

(b)(3)/26 USC 6103

Respondent.

DECISION ON MOTION FOR DEFAULT JUDGMENT

On February 13, 2009, a Complaint was issued on behalf of the Acting Director, Office of Professional Responsibility (OPR), Internal Revenue Service, pursuant to 31 C.F.R. §10.60¹, 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, as defined by 31 C.F.R. §10.2(d), engaged in disreputable conduct within the meaning of 31 C.F.R. §10.51 and is subject to suspension or disbarment from such practice. Specifically, it is alleged that the Respondent

Pursuant to 31 C.F.R. §10.62, Respondent's Answer to the complaint was due within thirty (30) calendar days from the date of the service of the complaint. The Respondent did not file an Answer to the complaint.

revised regulations contained in Subpart D (Rules Applicable to Disciplinary

Proceedings) and E (General Provisions). However, "...conduct engaged in prior to September 26, 2007, shall be judged by the regulations in effect at the time the conduct occurred." 31 C.F.R. §10.91 (2007)

¹ The regulations governing the practice before the IRS, found at 31 C.F.R. Part 10, were most recently revised on September 26, 2007. The savings clause contained at 31 C.F.R. §10.91 of the revised regulations provides that any proceeding under the part based on conduct engaged in prior to September 26, 2007, which is instituted after that date, shall apply the procedural rules of the

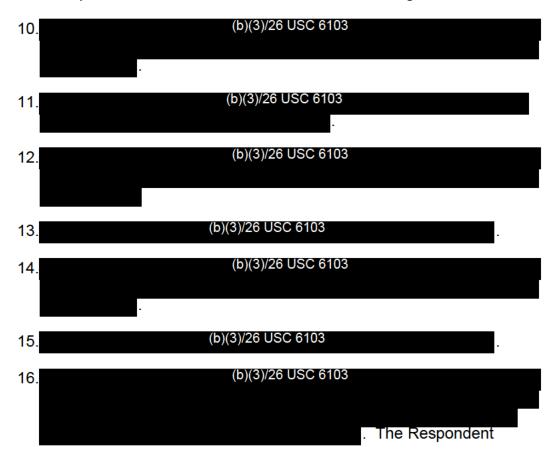
On May 13, 2009, the Area Counsel for the Office of the General Counsel filed a Complainant's Motion for a Decision by Default, moving that the Administrative Law Judge grant the relief requested in the complaint and specifically order that the Respondent be disbarred for a minimum of 48 months from further practice before the Internal Revenue Service (IRS) pursuant to the provisions of 31 C.F.R. §§10.50, 10.52, 10.76 and 10.79, issued under the authority of 31 U.S.C. §330, reinstatement thereafter being at the sole discretion of the OPR. The motion is based on the Respondent's failure to file an Answer to the complaint. The regulations provide authority for a decision by default where the practitioner does not timely file an answer, despite her receipt of the complaint, notice of the requirement to answer, and the potential consequence of a default decision. 31 C.F.R. §10.64(d). Where the practitioner fails to file an answer to the complaint within the time prescribed, said failure constitutes a waiver of the right to a hearing and the allegations set forth in the complaint are deemed admitted. 31 C.F.R. §10.64(d). Where the practitioner fails to respond within 30 days of a motion for decision by default for failure to file a timely answer, the nonmoving party is deemed to not oppose the motion. 31 C.F.R. §10.68(b).

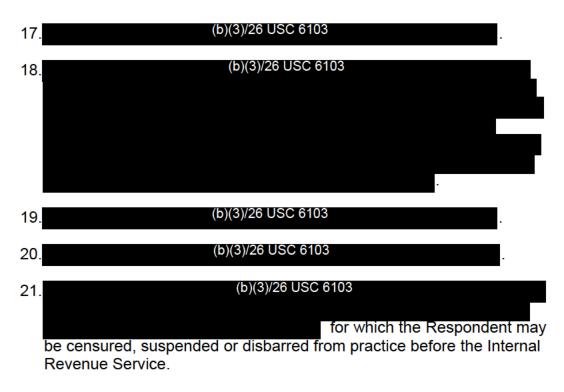
Having carefully reviewed the pleadings before me, and noting that the Respondent did not file an answer to the complaint or a response to the Complainant's Motion for a Decision by Default, I find that there are no material issues of fact to be resolved and that a decision on the motion for default judgment is the appropriate way to dispense of this matter. The uncontested facts establish the following:

FINDINGS OF FACT

- 1. The Respondent has engaged in practice before the Internal Revenue Service, as defined in 31 C.F.R. §10.2(a), as an attorney.
- 2. The Respondent is subject to the disciplinary authority of the Secretary of the Treasury and the Office of Professional Responsibility, in accordance with 31 C.F.R. §§10.3 and 10.50.
- 3. The Respondent's last known address of record with the Internal Revenue Service is Address 1.
- At all times relevant to this complaint, the Respondent was involved in the presentation of matters to the Internal Revenue Service concerning matters relating to taxpayers, as defined by 31 C.F.R. §10.2(a)(4).
- 5. At all time relevant to the complaint, the Respondent (b)(3)/26 USC 6103

- 6. Pursuant to 31 C.F.R. §§10.50 and 10.60, the Secretary of the Treasury, by her delegate, here the Office of Professional Responsibility of the IRS, may take a disciplinary action against any practitioner who is shown, *inter alia*, to be disreputable, or who fails to comply with any regulation in these parts.
- 7. The Respondent is subject to the regulations governing practice before the IRS by virtue of 31 C.F.R. §10.0 et.seq., particularly §§10.50, 10.52 and 10.60, and by virtue of those provisions, is subject to disbarment or suspension from practice before the Internal Revenue Service due to disreputable conduct.
- 8. The Respondent is subject to disbarment or suspension from practice before the IRS under 31 C.F.R. §§10.50 and 10.52, by reason of the fact that the Respondent has engaged in disreputable conduct, as set forth under 31 C.F.R. §10.51, the circumstances of such conduct are more particularly set forth hereinafter.
- 9. In compliance with 31 C.F.R. §10.60(c), the Respondent previously has been advised in writing of the law, facts and conduct warranting the issuance of the Complaint, and has been accorded an opportunity to dispute facts, assert additional facts and make arguments.





In conclusion, by failing to timely file an answer or response to the motion filed by the Complainant, the Respondent has admitted that as alleged in the complaint and motion.

The Respondent is an attorney who has engaged in practice before the Internal Revenue Service. As such, she is subject to the disciplinary authority of the Secretary of the Treasury and the Director or Acting Director of OPR. 31 U.S.C. §330(a)(1). (b)(3)/26 USC 6103

31 U.S.C. §330(a)(1).

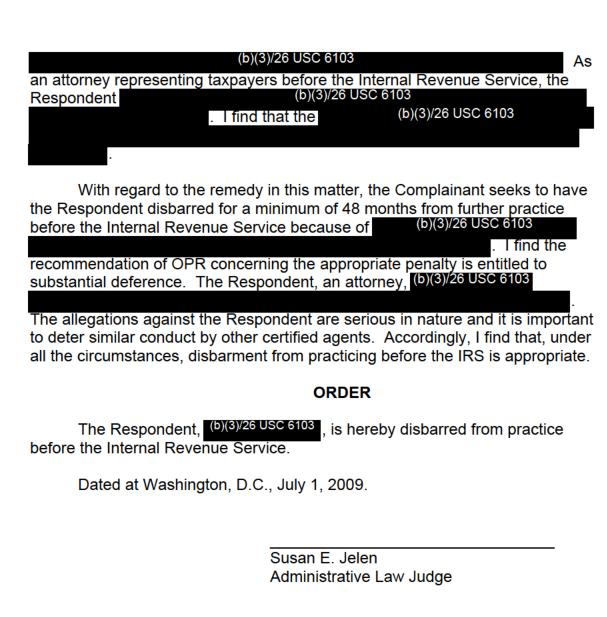
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Complainant asserts that

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Pursuant to 31 C.F.R. §10.50, the Respondent's eligibility to practice before the Internal Revenue Service is subject to suspension or disbarment by reason of engaging in disreputable conduct. (b)(3)/26 USC 6103



² Pursuant to 31 C.F.R. §10.77, either party may appeal the Decision to the Secretary of the Treasury within thirty (30) days from the date of issuance.