

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

DIRECTOR,
OFFICE OF PROFESSIONAL
RESPONSIBILITY,

Complainant,

COMPLAINT NO. 2009-02

v.

(b)(3)/ 26 USC 6103

Respondent.

DEFAULT DECISION AND ORDER

On March 4, 2009, a Complaint was issued on behalf of the Acting Director, Office of Professional Responsibility, Internal Revenue Service, Department of the Treasury ("Complainant"), pursuant to 31 C.F.R. §§ 10.60 and 10.91 and 31 U.S.C. § 330. The Complaint alleged that (b)(3)/26 USC 6103 ("Respondent"), 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 Respondent suspended from practice before the Internal Revenue Service for an indefinite period lasting not less than thirty-six (36) months. The suspension sought would allow any reinstatement thereafter at the sole discretion of the Office of Professional Responsibility, and reinstatement at minimum would require Respondent

(b)(3)/26 USC 6103

[Redacted]

[Redacted]

[Redacted]

On March 4, 2009, the Complaint, with a cover letter, was served on Respondent by certified mail addressed to Respondent at his last known mailing address on file with the Internal Revenue Service: (b)(3)/26 USC 6103; (b)(6). A signed Return Receipt for delivery of the Complaint was returned to the Complainant on March 7, 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 Respondent. However, no answer has been filed.

On June 19, 2009, counsel for the Complainant filed a Motion for a Decision by Default for Respondent's failure to file a timely answer. The motion was served upon Respondent by certified mail, return receipt requested, addressed to Respondent at his last known mailing address on file with the Internal Revenue Service: (b)(3)/26 USC 6103; (b)(6). Respondent has not filed a response to the Motion.

FINDINGS OF FACT

On the basis of the Complaint, the following Findings of Fact are made:

1. At all material times, 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.

- 2. On March 4, 2009, Complainant filed a Complaint alleging that Respondent has engaged in disreputable conduct within the meaning of 31 C.F.R. § 10.51 as set forth in Counts 1-21 below. To date, Respondent has not filed an answer.
- 3. On June 19, 2009, Complainant filed a Motion for a Decision by Default for Respondent's failure to file a timely answer. To date, Respondent has not filed a response to the Motion.

COUNT 1

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

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

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

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

COUNT 2

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

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

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

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

COUNT 3

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

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

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

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

COUNT 4

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

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

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

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

COUNT 5

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

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

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

[REDACTED]

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

COUNT 6

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

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

COUNT 7

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

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

COUNT 8

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

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

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

COUNT 9

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

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

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

COUNT 10

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

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

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

COUNT 11

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

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

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

COUNT 12

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

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

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

COUNT 13

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

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

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

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

COUNT 14

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

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

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

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

COUNT 15

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

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

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

[REDACTED]

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

COUNT 16

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

[REDACTED]

[REDACTED]

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

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

[REDACTED]

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

COUNT 17

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

[REDACTED]

[REDACTED]

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

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

[REDACTED]

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

COUNT 18

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

[REDACTED]

[REDACTED]

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

COUNT 19

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

[REDACTED]

[REDACTED]

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

COUNT 20

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

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

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

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

COUNT 21

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

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

66. (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

67. Pursuant to 31 C.F.R. § 10.64(d), Respondent is found to be in default for failing to file an answer within the time prescribed. Default by Respondent constitutes an admission of the allegations of the Complaint and a waiver of hearing. A decision by default may be made by the Court without a hearing or further procedure.
68. Pursuant to 31 C.F.R. § 10.68(b), Respondent, by failing to respond within thirty (30) days of the filing of the Complainant's Motion for a Decision by Default, is deemed not to oppose the Motion.
69. Respondent's actions, as set forth in Counts 1-21 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 Respondent may be censured, suspended, or disbarred from practice before the Internal Revenue Service.
70. Respondent's repeated disreputable conduct and violation of the regulations governing practice before the Internal Revenue Service warrant an indefinite suspension lasting not less than 36 months from such practice.

ORDER

Upon the foregoing findings of fact and conclusions of law and the entire record, the Court grants the Complainant's Motion for a Decision by Default, and accordingly, finds Respondent, (b)(3)/26 USC 6103, to have engaged in disreputable conduct within the meaning of 31 C.F.R. § 10.51 as alleged in the Complaint. From the date of this Default Decision and Order, the Court orders that (b)(3)/26 USC 6103 is suspended from practice before the Internal Revenue Service for an indefinite period not lasting less than thirty-six (36) months, reinstatement thereafter being at the sole discretion of OPR and at

minimum requiring Respondent (b)(3)/26 USC 6103

[Redacted]

This Default Order constitutes a Decision as provided in 31 C.F.R. § 10.64(d). Pursuant to 31 C.F.R. § 10.76(d), without further proceedings, a decision by an Administrative Law Judge becomes the decision of the Department of the Treasury thirty (30) days after the date of the Administrative Law Judge's decision, unless a party files an appeal pursuant to 31 C.F.R. § 10.77, within thirty (30) days of the date on which the decision is served on the parties.

So ordered:


William B. Moran
William B. Moran
United States Administrative Law Judge

Dated: August 17, 2009
Washington, D.C.

In the matter of [REDACTED]
Complaint No. 2009-02 (b)(3)/26 USC 6103

CERTIFICATE OF SERVICE

I hereby certify that the Default Decision and Order, dated August 17, 2009 was sent this day in the following manner to the addressees listed below:


Knolyn R. Jones
Legal Staff Assistant

Dated: August 17, 2009

Original to:

Maria Whiting-Beale
U.S. Environmental Protection Agency
1200 Pennsylvania Ave. NW
MailCode 1900L
Washington, DC 20460

By Facsimile and Regular Mail to:

Mikel C. Deimier, Esq.
Internal Revenue Service
General Legal Services
333 Market Street Suite 1200
San Francisco, CA 94105

By Certified Mail and Regular Mail to:

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