United States Department of the Treasury

Director, Office of Professional Responsibility, Complainant-Appellee

٧.

Complaint No. 2009-21

(b)(3)/26 USC 6103

Respondent-Appellant

Decision on Appeal

<u>Authority</u>

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in him as the Chief Counsel of the Internal Revenue Service (IRS), through a delegation order dated March 2, 2011, William J. Wilkins delegated the undersigned the authority to decide disciplinary appeals to the Secretary of the Treasury filed under Part 10 of Title 31, Code of Federal Regulations (Practice Before the Internal Revenue Service, reprinted by the Treasury Department and hereinafter referred to as Circular 230 – all references are to Circular 230 as in effect for the period(s) at issue). This is such an appeal from an Order Granting Complainant's Motion for Summary Judgment (ALJ Order) entered into this proceeding by Chief Administrative Law Judge Susan L. Biro (the ALJ) on November 16, 2010.

Procedural History

This proceeding was commenced on June 29, 2010, when the Complainant-Appellee Director of the Office of Professional Responsibility (OPR) filed a Complaint against Respondent-Appellant (b)(3)/26 USC 6103 , an attorney. The Complaint alleges that (b)(3)/26 USC 6103 has practiced before the IRS as defined in § 10.2(a)(4) of Circular 230; that (b)(3)/26 USC 6103 ; and that (b)(3)/26 USC 6103 ; and that (b)(3)/26 USC 6103 disbarment from practice before the IRS. OPR requested that (b)(3)/26 USC 6103 be disbarred from practice before

the IRS pursuant to §§10.50 and 10.70 of Circular 230.

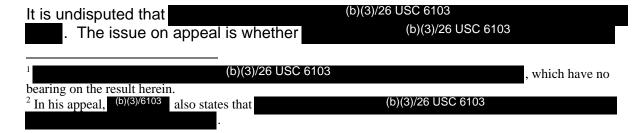
Information as to (b)(3)/26 USC 6103 is set out in tabular form below:

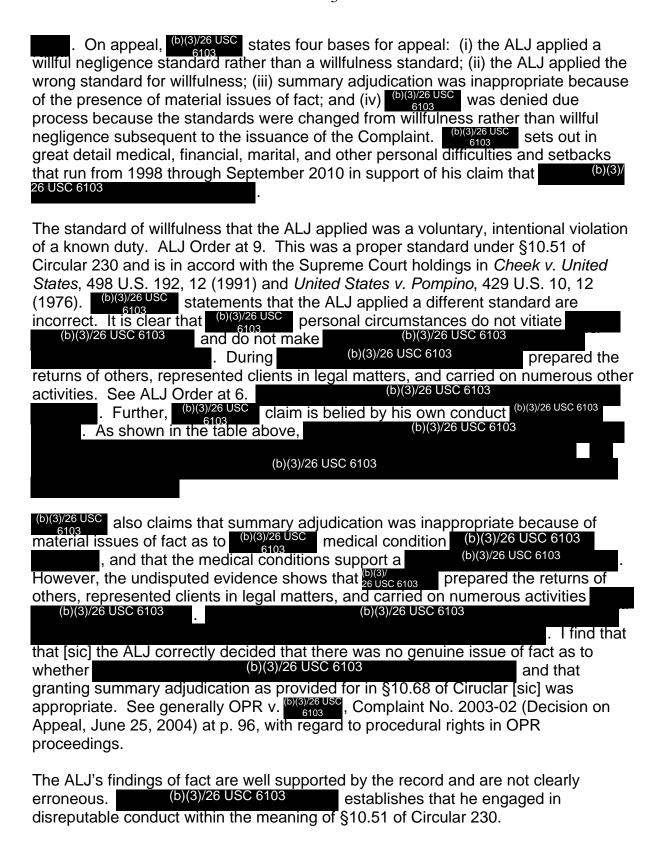
Count	(b)(3)/26 USC 6103		(b)(3)/26 USC 6103
1		(b)(3)/26 USC 6103	
3	(b)(3)/26 USC 6103		(b)(3)/26 USC 6103
5		(b)(3)/26 USC 6103	
7	(b)(3)/26 USC 6103		(b)(3)/26 USC 6103
9		(b)(3)/26 USC 6103	
11	(b)(3)/26 USC 6103		(b)(3)/26 USC 6103
13		(b)(3)/26 USC 6103	

(b)(3)/26 USC 6103 but he (b)(3)/26 USC 6103 states in his appeal that On July 29, 2010, (b)(3)/26 USC filed his answer.(b)(3)/26 USC 6103 did not deny the (b)(3)/26 USC 6103 allegations in the Complaint that (b)(3)/26 USC 6103 . However, the answer asserted that ; but rather due to medical, factual and financial circumstances beyond the control of respondent." Each party submitted a pretrial memorandum, and the parties submitted a set of jointly stipulated facts and exhibits. On September 28, 2010, an extensive deposition of (b)(3)/26 USC was held. On October 7, 2010, OPR submitted a motion for summary adjudication. The motion was granted on November 16, 2010, prior to the November 30, 2010, hearing date. (b)(3)/26 USC 6103 The ALJ found that . See ALJ Order at 9-10. In finding that , the ALJ found that (b)(3)/26 USC 6103 explanation as to (b)(3)/26 USC 6103 (b)(3)/26 USC 6103 . The ALJ found that the appropriate sanction was disbarment. In imposing the disbarment sanction the ALJ (b)(3)/26 USC 6103 under Counts 7, 9, 11, and 13. See ALJ Order only considered at n. 9. (b)(3)/26 USC timely appealed the ALJ Order and (b)(3)/26 USC and OPR have briefed the issues.

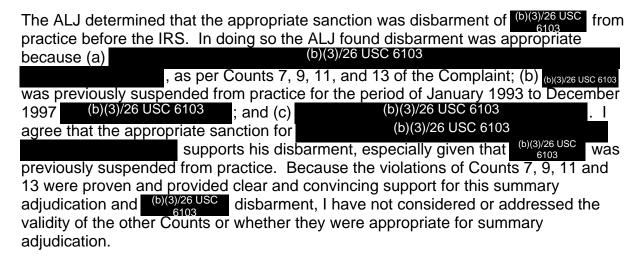
Findings of Fact and Analysis

The Appellate Authority reviews the ALJ's findings of fact under a clearly erroneous standard of review, and matters of law with de novo review. Section 10.78 of Circular 230.





Sanction



I have considered all of the arguments made by OPR and (b)(3)/26 USC and extent not mentioned herein, I find them to be irrelevant or without merit.

Conclusion

For the reasons stated, I hereby determine that (b)(3)/26 USC 6103 is disbarred from practice before the IRS. This constitutes FINAL AGENCY ACTION in this proceeding.

Bernard H. Weberman
Appellate Authority
Office of Chief Counsel
Internal Revenue Service
(As Authorized Delegate of the
Secretary of the Treasury)

April 22, 2011 Lanham, MD