

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

DIRECTOR,  
OFFICE OF PROFESSIONAL  
RESPONSIBILITY,  
Complainant

Complaint Number: 2010-16  
Docket Number: 10-IRS-0002

v.

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

**HON. WALTERJ. BRUDZINSKI**  
Administrative Law Judge

**ORDER GRANTING MOTION FOR A DECISION BY DEFAULT**

**Introduction**

Complainant IRS requests a Default Decision because the Respondent has not filed his Answer to the Complaint or asked for an extension of time to file his answer. Further, Respondent has not replied to Complainant's Motion for a Default Decision. As shown below, Complainant's Motion for Default Decision is granted.

**The Complaint**

On August 18, 2010, the Department of the Treasury, Office of Professional Responsibility, Internal Revenue Service (Complainant or IRS) filed its Complaint and served it on (b)(3)/26 USC 6103 (Respondent). The Complaint alleges Respondent committed eleven (11) violations of disreputable conduct under the regulations by [REDACTED]

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

The Complaint alleges that [REDACTED] (b)(3)/26 USC 6103



Respondent's actions as set forth above constitute disreputable conduct pursuant to 31 C.F.R. § 10.51, and reflect adversely on his fitness to practice. Upon review of the facts presented in the record as a whole, I find IRS's proposed penalty of disbarment is fair and appropriate. Respondent [REDACTED] (b)(3)/26 USC 6103 [REDACTED]. [REDACTED] (b)(3)/26 USC 6103 impacts directly on his fitness to practice before the Internal Revenue Service.

WHEREFORE,

**ORDER**

**IT IS HEREBY ORDERED** that Complainant's Motion for Default Decision is **GRANTED**.

**IT IS FURTHER ORDERED** that Respondent, [REDACTED] (b)(3)/26 USC 6103, is **DISBARRED** from practice before the Internal Revenue Service.

**PLEASE TAKE NOTICE** that Attachment A provides your appeal rights.

Done and dated November 17, 2010  
New York, New York

/s/

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**HON. WALTER J. BRUDZINSKI**  
**Administrative Law Judge**  
**U.S. Coast Guard**