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

DIRECTOR, OFFICE OF PROFESSIONAL RESPONSIBILITY,

Complainant,

v. Complaint No. 2007-08

(b)(3)/26 USC 6103

Respondent.

## DECISION ON MOTION FOR SUMMARY JUDGMENT

On February 26, 2007, a Complaint was issued on behalf of the Director, Office of Professional Responsibility (OPR), Internal Revenue Service, pursuant to 31 C.F.R. §10.60, issued under the authority of 31 U.S.C. §330, alleging the Respondent (b)(3)/26 USC 6103, an attorney who has practiced before the Internal Revenue Service, engaged in disreputable conduct within the meaning of 30 C.F.R. § 10.51 and is subject to suspension or disbarment from such practice. Specifically, it is alleged that the Respondent (b)(3)/26 USC 6103.

2007, the Respondent served its timely answer to the complaint. The Respondent admitted that (b)(3)/26 USC 6103

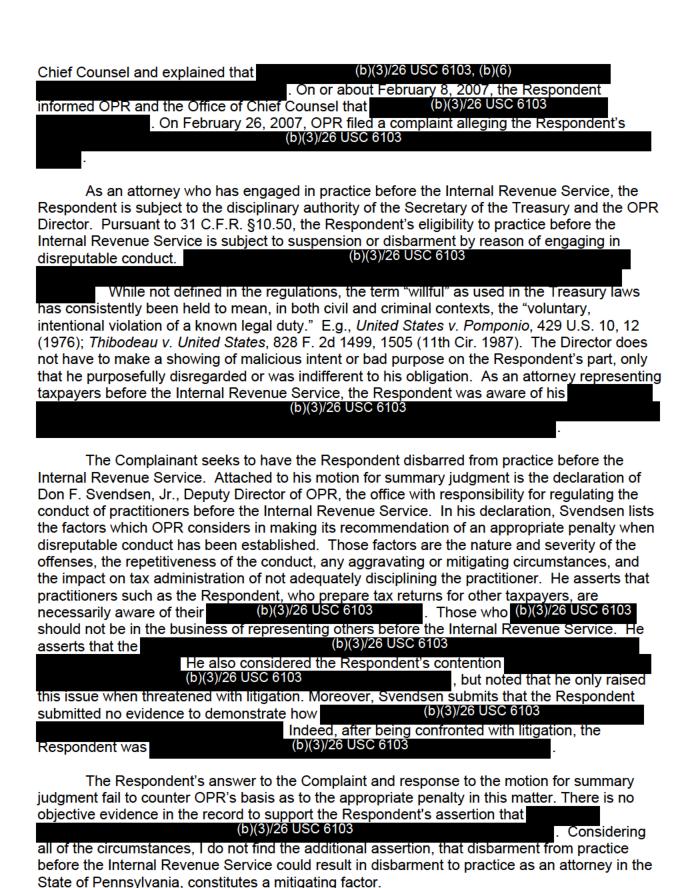
On July 18, 2007, counsel for the Complainant filed a motion for summary judgment asserting that there are no material issues of fact in dispute in this matter and that an evidentiary hearing is unnecessary. On August 13, 2007, the Respondent responded to the motion by conceding that the material facts, set forth at paragraphs 3 through 12 of the motion, are not in dispute.

Having carefully reviewed the pleadings and (b)(3)/26 USC 6103, which are attached as exhibits to the Complainant's motion, I find that there are no material issues of fact to be resolved and that summary judgment is the appropriate way to dispose of this matter.

The following material facts are not in dispute. The Respondent was aware of his responsibility

(b)(3)/26 USC 6103

. On or about March 10, 2006, OPR informed him contact OPR to resolve the matter. The Respondent did not contact OPR until February 8, 2007. This was after OPR referred the matter to its Office of Chief Counsel for litigation. On or about December 1, 2006, the Office of Chief Counsel informed the Respondent that could result in a proceeding to disbar him from practice before the Internal Revenue Service. On or about December 15, 2006, the Respondent contacted the Office of



I find that the recommendation of OPR concerning the appropriate penalty is entitled to some deference. Considering all factors, including my knowledge of sanctions OPR has sought

in similar cases, I find that the disbarment of the Respondent from practice before the Internal Revenue Service is warranted in this case.<sup>1</sup> Accordingly, it is

ORDERED that the Respondent (b)(3)/26 USC 6103 is hereby disbarred from practice before the Internal Revenue Service.<sup>2</sup>

Dated Washington, DC September 11, 2007

Michael A. Rosas Administrative Law Judge

<sup>&</sup>lt;sup>1</sup> Pursuant to 31 C.F.R. §10.76(a), I find that the Complaint's factual allegations of disreputable conduct by Respondent have been proven by clear and convincing evidence.

<sup>&</sup>lt;sup>2</sup> Pursuant to 31 C.F.R. §10.77, either party may appeal this Decision to the Secretary of the Treasury within thirty (30) days of issuance.

## **CERTIFICATION OF RECORD**

I, Michael A. Rosas, Administrative Law Judge, certify that the following documents;

Complaint No. 2007-08, *Director, Office of Professional Responsibility v.* (b)(3)/
26 USC
6103

, dated February 26, 2007;

Answer to the Complaint, dated March 31, 2007,

Motion for Summary Judgment, dated July 13, 2007, with attached exhibits;

Respondent's Answer to the Motion for Summary Judgment, dated August 4, 2007; and

Decision on Motion for Summary Judgment, dated September 11, 2007;

constitute the complete administrative record in the matter of *Director, Office of Professional Responsibility v* (b)(3)/26 USC 6103, Complaint 2007-08.

Dated at Washington, DC September 11, 2007

Michael A. Rosas Administrative Law Judge