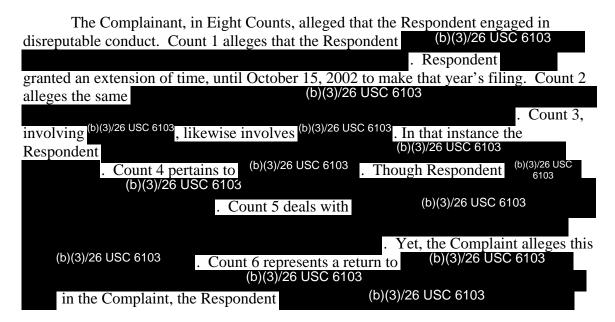
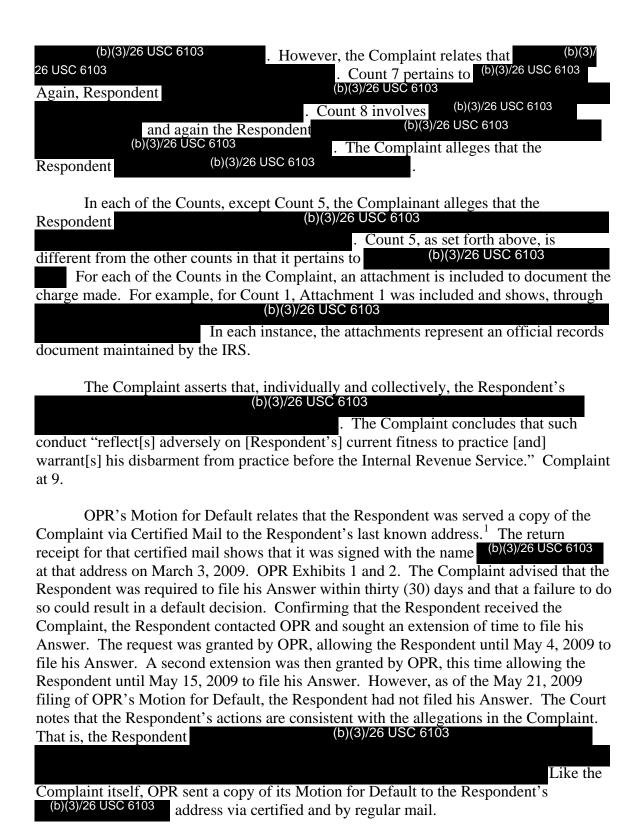
## THE DEPARTMENT OF THE TREASURY OFFICE OF PROFESSIONAL RESPONSIBILITY INTERNAL REVENUE SERVICE WASHINGTON, D.C.

DIRECTOR, OFFICE OF PROFESSIONAL RESPONSIBILITY	)	
Complainant	)	Complaint No. 2009-11
V.	)	
(b)(3)/26 USC 6103	)	
Respondent	)	

## Decision by Default

In this proceeding brought by the Acting Director, Office of Professional Responsibility (OPR), United States Department of the Treasury, Internal Revenue Service (IRS), on February 27, 2009, OPR filed a Complaint against the Respondent, (b)(3)/26 USC 6103, seeking his disbarment from practice before the IRS. Respondent is a practitioner as an attorney before the Internal Revenue Service. Subsequent to the filing of the Complaint, on May 21, 2009, OPR filed a Motion for a Decision by Default. For reasons which follow, the Court, finding the Respondent to be in default, grants OPR's Motion and issues this Decision by Default.



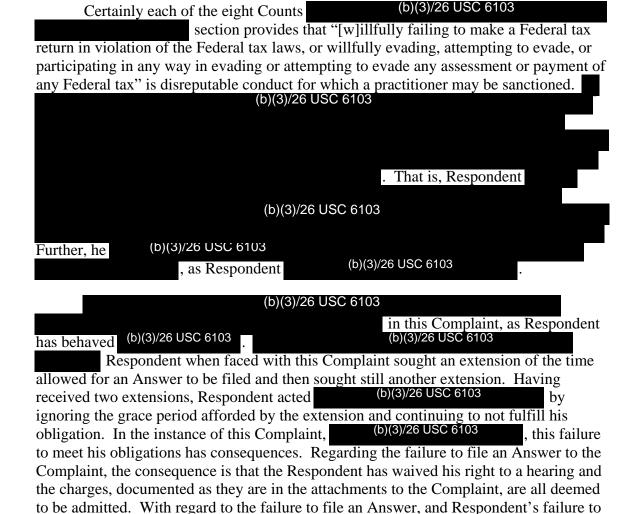


OPR correctly notes that the failure to file an answer "constitutes an admission of the allegations of the complaint and a waiver of [the right to a] hearing, and the

<sup>&</sup>lt;sup>1</sup> Respondent's address is Address 1.

Administrative Law Judge may make the decision by default without a hearing or further procedure. A decision by default constitutes a decision under §10.76." 31 C.F.R. § 10.64(d).

Accordingly, with the foregoing history of this matter in mind, OPR seeks to have the Respondent's failure to file an answer to the allegations in the Complaint deemed as admissions of all of the allegations in it and that the Respondent has, by the same failure, waived his right to a hearing. On the basis of the allegations in the Complaint, now considered by the Respondent's failures to have been admitted, OPR seeks a Decision by Default for disbarment of the Respondent and also seeking that any future reinstatement be at the sole discretion of OPR, which, at a minimum, would include (b)(3)/26 USC 6103



Having closely considered the evidence in this case and upon finding the Respondent in Default for failing to file an Answer in this proceeding, the Court

found to be in DEFAULT per 31 C.F.R. § 10.64.

respond to the Motion for a decision by default, the consequence is that the Respondent is

concludes that OPR has established by clear and convincing evidence in the record the facts alleged in Counts 1 through 8, that each of such Counts constitute disreputable conduct on the part of the Respondent and that, except for Count 1, each of the other Counts individually justify the sanction of disbarment. Collectively, Counts 2 thorough 8 serve to highlight the (b)(3)/26 USC 6103

Accordingly, the Court issues this **Decision by Default for DISBARMENT**, with any future reinstatement possibility being at the sole discretion of OPR, with whatever requirements and terms that Office may insist upon.

SO	ORDERED.	
SO	ORDERED.	

** 7'11'	D 1/		

William B. Moran

June 17, 2009

Washington, D.C.