

I.

That at all times material hereto, Respondent has been eligible to practice before the Internal Revenue Service as a Certified Public Accountant by virtue of 31 C.F.R. § 10.3(b), and that Respondent's last address of record with the Internal Revenue Service is 2282 Sunny Vista Drive, San Jose, California 95128.

II.

That Respondent is subject to disbarment or suspension from practice before the Internal Revenue Service under 31 C.F.R. § 10.50, by reason that Respondent has engaged in disreputable conduct punishable by disbarment or suspension under 31 C.F.R. § 10.51(f), the circumstances of Respondent's offenses being more particularly set forth hereinafter:

- A. Respondent was required by 26 USC. §§ 1, 6011(a), 6012(a) et seq., 6013, and/or 6072(a) to file an individual Federal income tax return (Form 1040) for the 1999 tax year no later than April 15, 2000, but failed to do so. See Agency Attachment 1.
- B. Respondent was required by 26 USC. §§ 1, 6011(a), 6012(a) et seq., 6013, and/or 6072(a) to file an individual Federal income tax return (Form 1040) for the 2000 tax year no later than April 15, 2001, but failed to do so. See Agency Attachment 2.
- C. Respondent was required by 26 USC. §§ 1, 6011(a), 6012(a) et seq., 6013, and/or 6072(a) to file an individual Federal income tax return (Form 1040) for

the 2001 tax year no later than April 15, 2002, but failed to do so. See Agency Attachment 3.

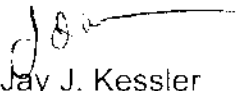
- D. Respondent was required by 26 USC. §§ 1, 6011(a), 6012(a) et seq., 6013, and/or 6072(a) to file an individual Federal income tax return (Form 1040) for the 2002 tax year no later than April 15, 2003, but failed to do so. See Agency Attachment 4.

WHEREFORE the Complainant prays that Respondent be disbarred from further practice before the Internal Revenue Service, pursuant to the provisions of 31 C.F.R. §§ 10.50 and 10.70 issued under the authority of 31 U.S.C. §330.

Dated: San Francisco, California
October 21, 2003

BRIEN T. DOWNING
Director, Office of Professional Responsibility
Internal Revenue Service

By:


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