



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

December 29, 2003

**VIA UNITED PARCEL SERVICE**

Robert G. Bernhoft, Esq.  
207 East Buffalo Street, Suite 600  
Milwaukee, WI 53202

re: Initial Decision  
Joseph R. Banister, CPA  
Complaint No.: 2003-2

Dear Mr. Bernhoft:

An Initial Decision in the above-referenced case, dated December 24, 2003, was issued by Administrative Law Judge William B. Moran. This Initial Decision orders your client to be disbarred from practice before the Internal Revenue Service. This decision will become a final of the agency, unless an appeal is timely filed with the Secretary of the Treasury. Pursuant to 31 C.F.R. section 10.77, "[w]ithin 30 days from the date of the Administrative Law Judge's decision, either party may appeal to the Secretary of the Treasury, or his or her delegate." Any appeal must be filed by **January 23, 2004**. Accordingly, should your client desire to file an appeal, please direct such appeal to the following address:

John. W. Snow, Secretary of the Treasury  
United States Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

Also under section 10.77, "the respondent must file his or her appeal with the Director of Practice in duplicate and a notice of appeal must include exceptions to the decision of the Administrative Law Judge and supporting reasons for such exceptions." Your client's duplicate copies to the Director should be addressed as follows:

Brien T. Downing, Director  
Office of Professional Responsibility, SE:OPR  
Internal Revenue Service  
1111 Constitution Avenue, N.W., Suite 7238  
Washington, D.C. 20224

The Office of Professional Responsibility will presume timeliness of any appeal to the Secretary of the Treasury in this matter, so long as the duplicate copies sent to the Director are postmarked no later than January 23, 2004.

Should you have any questions, please contact David M. Finz of my staff at the address and telephone number indicated below.

Regards,

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

By:   
David M. Finz, Senior Attorney  
Office of Professional Responsibility  
c/o Long Island Appeals – IRS  
50 Clinton Street, Suite 300  
Hempstead, NY 11550-4201  
Tel: (516) 539-6221  
FAX: (516) 539-6241

cc: Joseph R. Banister, CPA  
2282 Sunny Vista Drive  
San Jose, CA 95128

Jay J. Kessler, Esq., CC:GLS:SF  
Office of Chief Counsel – IRS  
General Legal Services  
333 Market Street, Suite 1200  
San Francisco, CA 94105