

Announcement of Disciplinary Actions Involving Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries — Suspensions, Censures, Disbarments, and Resignations

Announcement 2005-15

Under Title 31, Code of Federal Regulations, Part 10, attorneys, certified public accountants, enrolled agents, and enrolled actuaries may not accept assistance from, or assist, any person who is under disbarment or suspension from practice before the Internal Revenue Service if the assistance relates to a matter constituting practice before the Internal Revenue Service and may not knowingly aid or abet another

person to practice before the Internal Revenue Service during a period of suspension, disbarment, or ineligibility of such other person.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify persons to whom these restrictions apply, the Director, Office of Professional Responsibility, will announce in the Internal Revenue Bulletin

their names, their city and state, their professional designation, the effective date of disciplinary action, and the period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks.

Consent Disbarments From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid institution or conclusion of a proceeding for his or her disbarment or suspension from practice be-

fore the Internal Revenue Service, may offer his or her consent to disbarment from such practice. The Director, Office of Professional Responsibility, in his discretion, may disbar an attorney, certified public ac-

countant, enrolled agent or enrolled actuary in accordance with the consent offered.

The following individuals have been placed under consent disbarment from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Disbarment
O’Connell, Anthony G.	Revere, MA	CPA	Indefinite from January 5, 2005

Suspensions From Practice Before the Internal Revenue Service After Notice and an Opportunity for a Proceeding

Under Title 31, Code of Federal Regulations, Part 10, after notice and an opportunity for a proceeding before an administrative law judge, the following individuals have been placed under suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Effective Date
McCarthy III, William P.	Sacramento, CA	Enrolled Agent	September 12, 2004 to March 10, 2006
Deen, Mae T.	Salinas, CA	Enrolled Agent	October 18, 2004 to April 16, 2006
Adams Jr., Joseph T.	Philadelphia, PA	Enrolled Agent	December 1, 2004 to May 29, 2006

Consent Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid institution or conclusion of a proceeding for his or her disbarment or suspension from practice before the Internal Revenue Service, may offer his or her consent to suspension from such practice. The Director, Office of Professional Responsibility, in his discretion, may suspend an attorney, certified public accountant, enrolled agent or enrolled actuary in accordance with the consent offered.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Cornelius, Gerald K.	Ventura, CA	Enrolled Agent	Indefinite from September 15, 2004
Janus, Stephen E.	Michigan City, IN	CPA	Indefinite from October 25, 2004
Arotsky, Marvin A.	New Haven, CT	CPA	Indefinite from December 1, 2004
Penta, Richard	Hamilton, MA	CPA	Indefinite from January 1, 2005

Name	Address	Designation	Date of Suspension
Bedell, Michael F.	Ridge, NY	CPA	Indefinite from January 7, 2005
Nussbaum, Jerrold	Annapolis, MD	Attorney	Indefinite from April 15, 2005

Expedited Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, the Director, Office of Professional Responsibility, is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years from the date

the expedited proceeding is instituted (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause or (2) has been convicted of certain crimes.

The following individuals have been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions:

Name	Address	Designation	Date of Suspension
Whitworth, Douglas D.	Houston, TX	CPA	Indefinite from October 28, 2004
Lindberg, William D.	Costa Mesa, CA	CPA	Indefinite from November 4, 2004
Tompkins, Thomas M.	Chickasaw, AL	Attorney	Indefinite from November 4, 2004
Peterson Jr., Theodore E	Charlotte, NC	CPA	Indefinite from November 4, 2004
Gassiott, William E.	Cypress, TX	CPA	Indefinite from November 4, 2004
Wagar Jr., John E.	Lafayette, LA	Attorney	Indefinite from November 9, 2004
Fiore, Owen G.	Kooskia, ID	Attorney	Indefinite from November 30, 2004
O'Keefe, Michael H.	Beaumont, TX	Attorney	Indefinite from November 30, 2004
Ivker, Richard N.	Waltham, MA	Attorney	Indefinite from November 30, 2004

Name	Address	Designation	Date of Suspension
Jones, Edwin A.	Robards, KY	Attorney	Indefinite from November 30, 2004
Landis, John C.	Drexel Hill, PA	Attorney	Indefinite from November 30, 2004
Cushman, Christopher A.	Kansas City, MO	Attorney	Indefinite from November 30, 2004
Weiner, Alan S.	Rockville, MD	Attorney	Indefinite from November 30, 2004
Virdone, Peter P.	Kailua, HI	CPA	Indefinite from November 30, 2004
Doherty, Paul M.	N. Billerica, MA	Attorney	Indefinite from December 3, 2004
Carney, Kevin F.	Woburn, MA	Attorney	Indefinite from December 3, 2004
Greiner, Thomas	Cleveland, OH	Attorney	Indefinite from December 8, 2004
Wertis, Richard L.	Garden City, NY	Attorney	Indefinite from December 10, 2004
Southerland, Harry L.	Raeford, NC	Attorney	Indefinite from December 10, 2004
Chestnutt, A. Johnson	Fayetteville, NC	CPA	Indefinite from December 13, 2004
Heald, Arthur A.	Saint Albans, VT	Attorney	Indefinite from December 10, 2004
Culliton, James M.	Santa Clarita, CA	Attorney	Indefinite from December 15, 2004
Juarez, Michael G.	Douglas, AZ	Attorney	Indefinite from December 15, 2004
Clark, Carroll A.	Mesa, AZ	Attorney	Indefinite from December 15, 2004

Name	Address	Designation	Date of Suspension
Creque, George A	Willow Springs, CA	Attorney	Indefinite from December 15, 2004
Younts, Roger W.	Lexington, NC	CPA	Indefinite from December 15, 2004
Kluge, David R.	Sheridan, OR	Attorney	Indefinite from December 15, 2004
Fanaras, Andrew R.	Haverhill, MA	Attorney	Indefinite from December 15, 2004
Murphy, Patrick B.	Alhambra, CA	Attorney	Indefinite from December 20, 2004
Mills, Stuart B.	Pender, NE	Attorney	Indefinite from December 20, 2004
North, Gerald D.W.	Chicago, IL	Attorney	Indefinite from December 20, 2004
Nickel, Warren J.	Tinley Park, IL	Attorney	Indefinite from December 20, 2004
Gray, Douglas C.	Dover, NH	Attorney	Indefinite from December 20, 2004
Emmons, Kyle D.	Columbia, MO	Attorney	Indefinite from December 20, 2004
Veleva, Guy J.	Bronx, NY	Attorney	Indefinite from December 30, 2004
Ginn, Jeffrey S.	Lexington, KY	CPA	Indefinite from January 25, 2005
Grenrood Jr., Bernard	West Monroe, LA	Attorney	Indefinite from January 25, 2005
Tehin Jr., Nikolai	San Francisco, CA	Attorney	Indefinite from January 25, 2005
Kemper, Morris B.	Alameda, CA	Attorney	Indefinite from January 25, 2005
Harrison, John S.	Oakland, CA	Attorney	Indefinite from January 25, 2005

Name	Address	Designation	Date of Suspension
Mangurten, Irvin B.	Buffalo Grove, IL	CPA	Indefinite from January 27, 2005
Zivin, Mitchell W.	Long Grove, IL	Attorney	Indefinite from February 7, 2005
Zdon, John N.	Chicago, IL	Attorney	Indefinite from February 7, 2005
Lokietz, David S.	Mount Dora, FL	CPA	Indefinite from February 7, 2005
Heldrich Jr., Gerard C.	Lincolnshire, IL	Attorney	Indefinite from February 7, 2005
Whitaker, Paul M.	Albany, NY	Attorney	Indefinite from February 18, 2005
Blake, Linda D.	Bellvale, NY	Attorney	Indefinite from February 18, 2005
Smith, H. Paul	San Antonio, TX	Attorney	Indefinite from February 18, 2005
Atwood, Adina A.	Ardmore, OK	Attorney	Indefinite from February 18, 2005
Sablone Jr., Francis R.	Old Lyme, CT	Attorney	Indefinite from February 18, 2005
Phelps, S. Don	Olympia, WA	Attorney	Indefinite from February 18, 2005
Davidson, Frazier	Bronx, NY	Attorney	Indefinite from February 18, 2005

Censure Issued by Consent

Under Title 31, Code of Federal Regulations, Part 10, in lieu of a proceeding being instituted or continued, an attorney, certified public accountant, enrolled agent,

or enrolled actuary, may offer his or her consent to the issuance of a censure. Censure is a public reprimand.

The following individuals have consented to the issuance of a Censure:

Name	Address	Designation	Date of Censure
Dorris, Virginia A.	Bradenton, FL	Enrolled Agent	December 14, 2004
Mackey, Glen N.	Roanoke, VA	Attorney	December 21, 2004