

UNITED STATES OF AMERICA
THE DEPARTMENT OF THE TREASURY

DIRECTOR, ¹ OFFICE OF)	
PROFESSIONAL RESPONSIBILITY,)	
)	
Complainant,)	
)	
v.)	Complaint No. 2003-2
)	
JOSEPH R. BANISTER,)	
)	
Respondent.)	

DECISION OF THE ADMINISTRATIVE LAW JUDGE

I. Introduction

This is an action brought pursuant to 31 C.F.R. §§ 10.60² and 10.91³ and under the authority of 31 U.S.C. § 330.⁴ The Complainant, The Director, Office of Professional Responsibility seeks to have Joseph R. Banister, Respondent, disbarred because, in the course of

¹The Director, Office of Professional Responsibility, Internal Revenue Service, Department of the Treasury was formerly known as The Director of Practice. For convenience and as a practical frame of reference, the Court will refer to the Complainant as the "IRS."

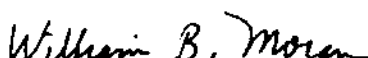
²This section authorizes the Director to institute a proceeding seeking censure, suspension, or disbarment of a practitioner before the IRS when the Director determines that such practitioner has violated any of the laws governing practice before the IRS.

³The IRS Regulations, governing practice before it, were revised, effective July 26, 2002. Under the revised rules, these proceedings apply the revised rules' Subparts D and E, which are procedural in nature, for proceedings instituted as of July 26, 2002 but, substantively, where the *conduct* occurred prior to that date, such conduct is measured under the prior rules. Accordingly, as applied in this case, all of the charges, except for Banister's failure to file his 2002 tax return, were evaluated, substantively, under the prior rules.

⁴31 U.S.C. § 330 provides that the Secretary of the Treasury may regulate the practice of representatives before that Department and may suspend or disbar such representatives who, among other things, are incompetent, or act disreputably, or violate the prescribed regulations.

ORDER

For the reasons set forth in this decision, the Respondent, **JOSEPH R. BANISTER**, is hereby **ORDERED DISBARRED** from practice before the Internal Revenue Service.



William B. Moran
United States Administrative Law Judge

Dated: December 24, 2003
Washington, D.C.