

MEMORANDUM OF INTERVIEW OR ACTIVITY

Type of Activity: <input type="checkbox"/> Personal Interview <input type="checkbox"/> Telephone Interview <input checked="" type="checkbox"/> Records Review <input type="checkbox"/> Other	Date and Time: October 27, 2010 at 1:57 p.m.
Activity or Interview of: Complaint Documentation of: DONALD SIGNER Taxpayer/Former President Signer Buick-Cadillac 39639 Balentine Drive Newark, California 94560 510- [REDACTED] 510- [REDACTED]	Conducted by: Special Agent Kristofer Pasquale Location of Interview/Activity: TIGTA IAD Office 1125 15 th St NW Washington, D.C. 20005

Subject Matter/Remarks

On October 27, 2010, BELINDA FALTZ-HEATH, Program Analyst, Treasury Inspector General for Tax Administration (TIGTA), Complaints Management Team (CMT), referred a complaint made by DONALD SIGNER, Taxpayer and former President, Signer Buick-Cadillac, Newark, California, regarding allegations that the Internal Revenue Service (IRS) colluded with General Motors (GM) to harass SIGNER into selling his dealership.

On July 19, 2010, SIGNER's original complaint was referred by TIGTA CMT via TIGTA Form Office of Investigations (OI) 2070 to the IRS. On October 22, 2010, the IRS returned the complaint to TIGTA for further investigation after MARK JARAMILLO, Program Manager, IRS, Small Business/Self Employed (SB/SE), San Bernardino, California, completed and submitted a Management Inquiry Format (MIF). ^{(b)(5)}

(b)(5)

On October 26, 2010, SIGNER e-mailed TIGTA information in reference to his June 21, 2010, complaint. SIGNER alleged that an initial bad-debt deduction dispute with the IRS was a product of the collusion between GM and the IRS. SIGNER stated: "I believe that GM used the IRS as one element of a conspired multi-faceted strategy to harass me into selling my dealership. Then, in 2009, GM used its bankruptcy to take from me the franchises it had been trying to get from me for years, and has awarded them it to its factory-sponsored and funded hand-selected dealer." SIGNER reported that the Special Inspector General for Troubled Asset Relief Program (SIGTARP) announced on October 14, 2010 that it is investigating possible illegal activities in GM's and Chrysler's dealer terminations and included this information as "further illustration of the untrustworthy nature of the GM corporate culture."

Attached and made part of this memorandum are the following documents:

Case Number: 55-1007-0052-C	Case Title: COMPLAINT OF DONALD SIGNER
--------------------------------	---

MEMORANDUM OF INTERVIEW OR ACTIVITY (continuation sheet)

1. The Management Inquiry Format (MIF) filed by JARAMILLO on October 23, 2010 with attached supplements:
 - a. Memorandum from SIGNER to SCOTT SANDERS, Assistant Special Agent in Charge (ASAC), TIGTA, CMT, dated August 26, 2010.
 - b. E-mails from SIGNER related to initial complaint, dated September 21, 2010.
 - c. E-mail from SIGNER related to initial complaint, dated October 21, 2010.
 - d. E-mail article entitled, "U.S. Opens Investigation of Possible Illegal Activity in Dealer Cuts," dated October 14, 2010.
 - e. E-mail article entitled, "GM Dealer Cuts Should be Suspended by Obama, Lawmaker Says," dated October 19, 2010.
 - (b)(5)
 - g. E-mail from CARMEN BARKER, Human Resources Specialist, IRS, Human Capital Office, Washington, D.C., dated October 25, 2010.
 - h. TIGTA Form OI 2070, Complaint Referral Memorandum, dated October 22, 2010.
2. E-mail from SIGNER to TIGTA CMT, dated October 26, 2010.

Case Number:
55-1007-0052-C

Case Title:
COMPLAINT OF DONALD SIGNER

MEMORANDUM OF INTERVIEW OR ACTIVITY

Type of Activity: <input type="checkbox"/> Personal Interview <input type="checkbox"/> Telephone Interview <input checked="" type="checkbox"/> Records Review <input type="checkbox"/> Other	Date and Time: October 27, 2010 at 1:57 p.m.
Activity or Interview of: Complaint Documentation of: DONALD SIGNER Taxpayer/Former President Signer Buick-Cadillac 39639 Balentine Drive Newark, California 94560 510-██████████ 510-██████████	Conducted by: Special Agent Kristofer Pasquale Location of Interview/Activity: TIGTA IAD Office 1125 15 th St NW Washington, D.C. 20005

Subject Matter/Remarks

On October 27, 2010, BELINDA FALTZ-HEATH, Program Analyst, Treasury Inspector General for Tax Administration (TIGTA), Complaints Management Team (CMT), referred a complaint made by DONALD SIGNER, Taxpayer and former President, Signer Buick-Cadillac, Newark, California, regarding allegations that the Internal Revenue Service (IRS) colluded with General Motors (GM) to harass SIGNER into selling his dealership.

(b)(7)(C)

On October 26, 2010, SIGNER e-mailed TIGTA information in reference to his June 21, 2010, complaint. SIGNER alleged that an initial bad-debt deduction dispute with the IRS was a product of the collusion between GM and the IRS. SIGNER stated: "I believe that GM used the IRS as one element of a conspired multi-faceted strategy to harass me into selling my dealership. Then, in 2009, GM used its bankruptcy to take from me the franchises it had been trying to get from me for years, and has awarded them it to its factory-sponsored and funded hand-selected dealer." SIGNER reported that the Special Inspector General for Troubled Asset Relief Program (SIGTARP) announced on October 14, 2010 that it is investigating possible illegal activities in GM's and Chrysler's dealer terminations and included this information as "further illustration of the untrustworthy nature of the GM corporate culture."

Attached and made part of this memorandum are the following documents:

Case Number: 55-1007-0052-C	Case Title: COMPLAINT OF DONALD SIGNER
--------------------------------	---

MEMORANDUM OF INTERVIEW OR ACTIVITY (continuation sheet)

(b)(7)(C)

- a. Memorandum from SIGNER to SCOTT SANDERS, Assistant Special Agent in Charge (ASAC), TIGTA, CMT, dated August 26, 2010.
- b. E-mails from SIGNER related to initial complaint, dated September 21, 2010.
- c. E-mail from SIGNER related to initial complaint, dated October 21, 2010.
- d. E-mail article entitled, "U.S. Opens Investigation of Possible Illegal Activity in Dealer Cuts," dated October 14, 2010.
- e. E-mail article entitled, "GM Dealer Cuts Should be Suspended by Obama, Lawmaker Says," dated October 19, 2010.

(b)(7)(C)

- 2. E-mail from SIGNER to TIGTA CMT, dated October 26, 2010.

Case Number:
55-1007-0052-C

Case Title:
COMPLAINT OF DONALD SIGNER