

MEMORANDUM OF INTERVIEW OR ACTIVITY

Type of Activity: <input type="checkbox"/> Personal Interview <input checked="" type="checkbox"/> Telephone Interview <input type="checkbox"/> Records Review <input type="checkbox"/> Other	Date and Time: December 1, 2010 at 2:00 p.m.
Activity or Interview of: MARK JARAMILLO Program Manager Internal Revenue Service (IRS) Small Business/Self Employed (SB/SE) San Bernardino, California 909-388-8294	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 December 1, 2010, MARK JARAMILLO, Program Manager, Internal Revenue Service (IRS), Small Business/Self Employed (SB/SE), San Bernardino, California, was interviewed regarding a complaint filed by DONALD SIGNER, Taxpayer and former President, Signer Buick-Cadillac, Newark, California. SIGNER alleged that the IRS colluded with General Motors (GM) to harass him into selling his dealership. JARAMILLO provided the following information during the course of the interview:

SIGNER's complaint initially appeared to be related to an IRS audit regarding a bad-debt deduction. However, JARAMILLO later determined that SIGNER's complaint was against the IRS for allegedly colluding with GM against him. JARAMILLO concluded that he did not have the authority to investigate IRS executives and management above his pay-grade, and he subsequently referred this issue to the Treasury Inspector General for Tax Administration (TIGTA).

(b)(5)

To the defense of the IRS, SIGNER agreed that the audit issue has been resolved in his favor and has reported that he does not have an issue with the audit team who handled the bad-debt deduction issue. SIGNER does not have any specific allegation other than "GM colluded with the IRS to get rid of him." (b)(5)

(b)(5)

Case Number: 55-1007-0052-C	Case Title: COMPLAINT OF DONALD SIGNER
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MEMORANDUM OF INTERVIEW OR ACTIVITY (continuation sheet)

JARAMILLO reported that SIGNER's problems with GM are historic; GM wanted to buy him out and he refused, SIGNER then sued GM whereby GM sought to settle, which SIGNER refused. Subsequently, a new judge was assigned to preside over the lawsuit and found that there existed no evidence to continue the case, in which it was dismissed.

(b)(5)

After recapping the above information, JARAMILLO verified its accuracy and declined to provide an affidavit.

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