

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 6, 2010 at 11:00 a.m.
Activity or Interview 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 December 6, 2010, DONALD SIGNER, Taxpayer and former President, Signer Buick-Cadillac, Newark, California, was interviewed regarding allegations that the Internal Revenue Service (IRS) colluded with General Motors (GM) to harass him into selling his business. SIGNER was placed under oath, attesting that the information he was about to provide was true and accurate to the best of his knowledge and belief. SIGNER provided the following information during the course of the interview:

SIGNER does not have any documentation demonstrating collusion between specific GM and IRS officials other than the information he has provided to date.

SIGNER is not aware of any meetings between GM and IRS officials, but hoped that the Treasury Inspector General for Tax Administration (TIGTA) would uncover that such meetings did, in fact, take place.

SIGNER will provide the names and contact information for the GM officials who would, most likely, be involved in the allegations of collusion with the IRS.

SIGNER believed that the timeframe in which GM colluded with the IRS would likely be near the April 13, 2005, internal GM e-mail in which officials suggested various alternative dealership markets to offer SIGNER; the IRS began a bad-debt deduction audit of SIGNER one day later.

SIGNER believed that there was mutual gain between GM and the IRS. GM's ultimate goal was to reduce the number of dealers, which their efforts accomplished. IRS would have benefitted from increased revenue. While in this case, the IRS resolved the bad-debt deduction audit in favor of SIGNER, he believes that personal relationships exist between IRS and GM officials at high levels in which favors were traded or money exchanged hands.

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