

As the Treasury Department's moral authority, TIGTA reports directly to the Secretary and Deputy Secretary of the Treasury. One of TIGTA's responsibilities, as mandated by Internal Revenue Manual section 13.15.1, is the investigation of alleged IRC Section 1203 violations, of which taxpayer harassment is one. In acknowledgement of my June 21 complaint, I received a letter dated July 19, 2010 from TIGTA stating that it would review and evaluate it for appropriate action. However, TIGTA documents I obtained in June 2011 revealed that on July 16, TIGTA had already charted its plan to circumvent its duty to handle Section 1203 complaints by falsely reclassifying my complaint as a non-1203 "tax issue" and referring it to the IRS for administrative action. On July 19, TIGTA employees Scott Sanders and Belinda Faltz-Heath executed a referral document. The July 16 and 19 internal documents contain false statements "justifying" the improper reclassification.

It is noteworthy that the aforementioned July 16 file document was created the day after the July 15 TIGTA "Received" stamp on my complaint letter in the file. This was 20 days after the June 25 U. S. P. S. certified delivery receipt date. This 20-day gap compares to other letters I have sent to TIGTA and the IRS that were all date stamped the same day received. It appears to me that the date stamp was falsified to allow time for planning the investigation avoidance strategy. Also, the revealing information I received in June 2011 through the Freedom of Information Act was obtained on appeal after TIGTA initially withheld the false statements by falsely exempting the information as "personal privacy."

On September 14, 2010, I received a call from IRS Territory Manager Alonzo Bennett, who told me that he had been assigned the investigation of my complaint, and had received a copy of my June 21 letter and attachments. In the course of the conversation he referred to my complaint as a "sensitive" case, and told me that he had been with the IRS 28 years, 20 of which had been in management, and he had never seen anything like it. He also told me he would put the pending 2005 1040X disallowance of my refund claim on hold while he looked into my complaint. He thanked me for my patience with the IRS, and told me he would request additional help in conducting the investigation.

A week later, Mr. Bennett informed me he had been taken off the case, and it had been transferred to another Territory Manager, Mark Jaramillo. In mid-October 2010, Mr. Bennett reversed the disallowance of my Form 1040X claim, thus allowing me a refund of about \$121,000 with interest. (It appears that a TIGTA strategy might have been that allowance of my legitimate refund claim would cause me to withdraw my harassment complaint.) I also talked to Mr. Jaramillo, who, after reading my complaint, said that as a Territory Manager he doesn't have authority to do an investigation of this type, and would return it to TIGTA, which he did on October 22. TIGTA's Belinda Faltz-Heath then forwarded the case to TIGTA Special Agent in Charge Bernard Williams on October 27.

Having heard nothing after Mr. Jaramillo returned the case to TIGTA, in late October and early November I made multiple unsuccessful attempts to obtain the status of the investigation. During November, Assistant Treasury Secretary Kim Wallace forwarded to TIGTA inquiries he had received on my behalf in August and September from Congressman Pete Stark and Senator Barbara Boxer. There was no explanation for Secretary Wallace's mysterious three and two month delays in forwarding the inquiries. On

November 18, I furnished a letter to Congressman Stark expressing frustration at TIGTA's failure to investigate, which he immediately forwarded to the Treasury Department.

Apparently under pressure of the Congressional barrage, on November 24 TIGTA assigned my case to Special Agent Kris Pasquale, who contacted me on December 1. In the course of the conversation I learned that, shockingly, TIGTA had not furnished Mr. Pasquale my June 21 complaint letter. I told him I would e-mail the letter and its thirty attachments, to which he replied that he would read the material and call me on December 6 to discuss it. I asked him if it would be helpful if I furnished him a name and contact list of GM employees who might have knowledge of the GM/IRS collusion, to which he replied that it would, and to have it ready on December 6. I later e-mailed the list per his request.

On December 6, Mr. Pasquale called me as planned. He swore me in, and asked a few questions about my detailed complaint. At the conclusion of the call, I asked him when I would hear from him again, to which he replied that I might not hear unless he filed criminal charges, at which time I would be asked to testify. On December 7 I sent additional information in an e-mail, to which Mr. Pasquale replied on December 8 that he appreciated the information and my willingness to be available for further contact. That turned out to be the last communication I would ever receive from Mr. Pasquale.

TIGTA file documents reveal that on December 9, TIGTA's Special Agent in Charge Bernard Williams removed the case from Mr. Pasquale, and then on December 13 whisked it back to the IRS for quiet final burial by redocumenting the false statements made in July. It is clear to me that TIGTA's plan was to, once I had been made to believe that an investigation would be conducted, return to its "Plan A" that Mr. Jaramillo's action had unwittingly derailed. After December 8, TIGTA could then keep the false investigation illusion alive by hiding behind confidentiality laws to refuse me further information.

File documents show that the case sat dormant until February 28, 2011, when IRS employee Belinda Mattos closed out the case using further false statements to justify the IRS's taking no action. On April 27, 2011, TIGTA Deputy Inspector General Timothy Camus sent letters to Congressman Stark and Senator Boxer containing the following statement: *"We have concluded our review of your constituent's allegations and have determined they are unsubstantiated. We found no evidence that IRS and GM officials conspired to harass Mr. Signer by auditing his tax returns. The inquiry revealed that Mr. Signer's tax returns were examined because of legitimate IRS business reasons."* The letters' deceptively worded statement makes it appear that an investigation had been conducted. In reality, **TIGTA file documents disclose the truth: TIGTA "found no evidence" because it didn't look.** The term "We have concluded our review of your constituent's allegations..." means no more than, "We read his letter."

In this conspired cover-up, multiple TIGTA employees made false statements and exhibited deception, even to Members of Congress. Msrs. Bennett, Jaramillo, and Pasquale operated in good faith, but their honest efforts were thwarted by the TIGTA scheme. I will continue to pursue accountability in the GM/IRS collusion issue, an unbelievable saga that has now expanded to include TIGTA's astonishing actions.