

TIGTA RESPONSE TO SIGNER COMPLAINT

From: Don Signer

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Note: This is a summary of a detailed description contained on donsigner.com.

On June 21, 2010, I sent a complaint to the Treasury Inspector General for Tax Administration (TIGTA) alleging criminal collusion between General Motors (GM) and the IRS to harass and financially damage me by way of two suspicious audits in 2005 and 2008. The IRS audits occurred concurrently with other GM and GMAC damaging acts I clearly exposed as vicious harassment while GM attempted to induce me to voluntarily sell my dealership to it beginning in early 2005. After I was able to survive the many harassment acts, GM terminated me in 2009 at the time it filed bankruptcy and obtained TARP bailout funds from the Treasury Department.

My complaint to TIGTA consisted of twenty-three pages of detailed description, followed by twenty-nine supporting documents, and left no reasonable room for doubt of conspired actions. In June 2011, through the Freedom of Information Act (FOIA) I received **TIGTA file documents that state that no investigation into my allegations was performed, contrary to what TIGTA had led me, as well as two Members of Congress, to believe.** Among the file documents was my June 21 complaint letter containing a TIGTA “Received” date stamp of July 15.¹ U. S. Postal Service delivery receipt shows that the letter was actually delivered and acknowledged by a TIGTA representative on June 25.

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 13.1.15.1,² is the investigation of alleged IRC Section 1203 violations,³ of which taxpayer harassment is one. However, TIGTA documents I obtained in June 2011 revealed that on July 16,⁴ **TIGTA charted its plan to circumvent its duty to handle Section 1203 complaints by falsely reclassifying my complaint to a non-criminal, non-1203 “tax issue” and referring it to the IRS for administrative action.** The untruthfulness of these statements is proven by the “Complaint Narrative,” describing my allegation of harassment, an inch below the classification statement.

On July 19, TIGTA employees Scott Sanders and Belinda Faltz-Heath executed a Complaint Information Memorandum.⁵ On the form, box 6 states, “”1203” Violation Alleged:”, with the “No” box checked, clearly a false statement. The form also refers to

¹ 6/21/10 Signer complaint letter first page

² Internal Revenue Manual 13.1.15.1

³ Section 1203 Termination of Employment for Misconduct

⁴ 7/16/10 Complaint Information. Gray area was added to show text previously redacted under (b)(7)(c). Document is followed by 3/9/11 TIGTA letter explaining (b)(7)(c), and 6/8/11 letter changing withholding reason to (b)(5).

⁵ 7/19/10 Complaint Referral Memorandum sending complaint to IRS – ECCO.

the complaint narrative that would appear on page 2, which was not furnished to me. Thus, the July 16 and 19 internal documents falsely “justify” the improper reclassification and referral to the IRS. Also on July 19, TIGTA sent me an acknowledgement⁶ of my June 21 complaint, stating that it would **review** and evaluate it for appropriate action. This letter was dated **after** TIGTA’s July 16 documented decision to not investigate.

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. In my opinion, this strategy could have included the July 15, 2010, insertion of a temporary IRS Acting Manager to override the pending allowance of my 1040X claim for refund of the tax improperly assessed in the 2008 audit. The Acting Manager required that the Revenue Agent find a reason to disallow my claim, and then rewrite the refund allowance he had already written after five months of research, but not executed. The Revenue Agent had no choice but to comply, despite his clear disagreement.

The revealing information I received in June 2011 through the Freedom of Information Act was not obtained until my appeal after TIGTA initially withheld the false statements by falsely exempting the information by asserting FOIA exemption (b)(7)(c).⁷ This exemption is for information “compiled for law enforcement purposes” that “could reasonably be expected to constitute an unwarranted invasion of personal privacy.”⁸ The (b)(7)(c) exemption had been used to fully or partially withhold information on many documents prior to appeal, none of which contained any personal privacy information as claimed. And, not only did it have nothing to do with law enforcement, the (b)(7)(c) information revealed that TIGTA actually **avoided** law enforcement. In truth, it seems that TIGTA had withheld the incriminating information simply because it did not want me to see it after it had deceived Members of Congress and me.

It is also noteworthy that only a fraction of the file documents were located in the first FOIA search. The June 8 letter shows that in the March 9 response, only 68 pages were found, of which 18 were withheld. I called the FOIA representatives named in the March 9 letter to report that only a fraction of the various documents I had submitted were in the file, to which Disclosure Officer Amy Jones responded with surprise, saying that the most she normally sees missing are one or two pages that might get “stuck in the machine.” A subsequent search at my request turned up an additional 125 pages, and then the appeal turned up 22 more, with several of my incriminating supporting documents still missing. This document discrepancy is just one more of many unusual and suspicious occurrences.

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

⁶ 7/19/10 TIGTA acknowledgement of Signer 6/21 complaint letter

⁷ 6/8/11 TIGTA FOIA response cover letter

⁸ Freedom of Information Act exemptions

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 22.⁹ On October 26, I sent an e-mail to TIGTA officials Scott Sanders and Belinda Faltz-Heath, with copies to Members of Congress, expressing frustration that no action had yet been taken in four months since I sent my complaint.¹⁰ On October 27, Ms. Faltz-Heath then forwarded the case to TIGTA Special Agent in Charge Bernard Williams. An internal e-mail confirming that transfer contained Ms. Faltz-Heath's statement that no “Congressional” (inquiry) had been received despite my cc's to Members of Congress.¹¹

During November, Assistant Treasury Secretary Kim Wallace forwarded to TIGTA inquiries he had received on my behalf in August and September 2010 from Congressman Pete Stark¹² and Senator Barbara Boxer.¹³ 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, and failure to respond to my e-mails, which he immediately forwarded to the Treasury Department.¹⁴

Apparently under pressure of the Congressional barrage, on November 24 TIGTA assigned my case to Special Agent Kris Pasquale, who contacted me on December 1.¹⁵ 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.

⁹ 7/19/10 Complaint Referral Memorandum returned to TIGTA on 10/22/10 for proper investigation.

¹⁰ 10/26/10 My e-mail to TIGTA

¹¹ 10/27/10 E-mail forwarding complaint to TIGTA Special Agent in Charge

¹² 11/10/10 letter reporting 11/5/10 forwarding of 8/11/10 Stark letter

¹³ 11/30/10 letter reporting 11/24/10 forwarding of 9/28/10 Boxer letter

¹⁴ 11/22/10 Stark letter reporting forwarding of my 11/18/10 letter

¹⁵ 12/1/10 TIGTA – Chronological Case Worksheet

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.¹⁶ That turned out to be the last communication I would ever receive from Mr. Pasquale.

TIGTA file documents reveal that on Thursday, December 9,¹⁷ TIGTA's Special Agent in Charge Bernard Williams removed the case from Mr. Pasquale, and then on Monday, December 13¹⁸ 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, 2011,¹⁹ when IRS employee Belinda Mattos closed out the case using further false statements to justify the IRS's taking no action. On April 27, 2011,²⁰ 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."

On July 8, 2011, I sent a letter to TIGTA Attorney Daphne Levitas, with a copy to Deputy Inspector General for Investigations Timothy Camus.²¹ In my letter I requested additional FOIA document information, and expressed my observation of wrongdoing by TIGTA as revealed by the FOIA documents. I invited comment from both Ms. Levitas and Mr. Camus regarding my observations, but received no response.

On August 5, 2011, I sent a letter to Treasury Inspector General J. Russell George expressing my observation of a TIGTA cover-up, and inviting comment.²² Among other things, I discussed in detail my assessment of false statements contained in TIGTA file

¹⁶ 12/8/10 Pasquale e-mail

¹⁷ 12/9/10 (Thursday) Complaint Information, and multi-page document beginning "S1. Subject Status"

¹⁸ 12/13/10 (Monday) Complaint Referral Memorandum sending complaint to IRS – ECCO.

¹⁹ 2/28/11 Closing of 12/13/10 Complaint Referral Memorandum, and 2/28/11 EIU Report of Inquiry closed without action.

²⁰ 4/27/11 TIGTA letters to Congressman Stark and Senator Boxer

²¹ 7/8/11 letters to Daphne Levitas and Timothy Camus

²² 8/5/11 letter to Treasury Inspector General George

documents, as well as my observed motives for TIGTA to engage in the apparent cover-up. After receiving no response, on August 22 I sent a letter to Treasury Secretary Geithner informing him of my observation of cover-up, and that my two letters had gone unanswered.²³ It is very significant that GM is the Treasury Department's business partner by way of the controversial \$50 billion TARP bailout, thus making a finding of the criminal actions I allege politically damaging to both GM and the Treasury Department, as well as the Obama administration. Treasury Secretary Geithner and President Obama effectively "own" the auto bailout.

I received a letter dated August 29 from Principal Deputy Inspector General Joseph Hungate responding to my August 5 letter to Inspector General George.²⁴ Mr. Hungate's short response contained the same evasive "inquiry" and "found no evidence" language of the April 27 letters to Members of Congress, and no mention of an investigation. Conspicuously absent from his response was any denial of the serious allegations contained in my August 5 letter, thus implying that they are accurate.

On September 9, 2011, I sent a letter to Treasury Inspector General J. Russell George expressing my conclusion that his non-response to my August 5 letter mean that he, like Mr. Hungate, does not deny my allegations.²⁵ I sent copies of the letter to Mr. George to Congressman Stark, Senator Boxer, and President Obama.

On September 10, I sent a letter to President Obama requesting his office's intervention.²⁶

²³ 8/22/11 letter to Treasury Secretary Geithner

²⁴ 8/29/11 letter from Principal Deputy Inspector General Hungate

²⁵ 9/9/11 letter to Treasury Inspector General George

²⁶ 9/10/11 Letter to President Obama