

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

UNITED STATES OF AMERICA, )  
Plaintiff, )  
vs. ) CASE NO. 08-CV-00278-  
LINDSEY K. SPRINGER, ) TCK-PJC  
et al., )  
Defendants. )

DEPOSITION OF: RENEE MITCHELL  
Thursday, April 2, 2009  
10:00 a.m.

REPORTED BY:  
Jennifer Strothers

1           IN THE UNITED STATES DISTRICT COURT  
2           FOR THE NORTHERN DISTRICT OF OKLAHOMA

3  
4  
5  
6   UNITED STATES OF AMERICA, )  
7       Plaintiff,                    ) )  
8       vs.                            ) CASE NO. 08-CV-00278-  
9   LINDSEY K. SPRINGER,            )           TCK-PJC  
10   et al.,                           ) )  
11       Defendants.                    ) )

12  
13  
14           The deposition of RENEE MITCHELL,  
15   witness herein, taken by the defendant as upon  
16   cross-examination pursuant to the Federal Rules of  
17   Civil Procedure and pursuant to Notice and  
18   stipulations hereinafter set forth at the offices  
19   of the United States Attorney General's Office,  
20   221 East Fourth Street, Cincinnati, Ohio, at 10:00  
21   a.m., on Thursday, April 2, 2009, before Jennifer  
22   Strothers, a notary public within and for the  
23   State of Ohio.  
24

APPEARANCES:

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

On behalf of the Plaintiff:

JAMES C. STRONG, ESQUIRE  
U.S. Department of Justice  
P.O. Box 7238  
Ben Franklin Station  
Washington, DC 20044  
(202) 514-9953

On behalf of the Defendant:

Pro Se  
5147 South Harvard, Suite 116  
Tulsa, Oklahoma 74135  
(479) 420-9246

S T I P U L A T I O N S

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

It is stipulated by and between counsel for the respective parties that the deposition of RENEE MITCHELL, may be taken at this time by the defendant as upon cross-examination pursuant to the Federal Rules of Civil Procedure and pursuant to Notice and agreement of counsel as to the time and place; that the deposition may be taken in stenotypy by the notary public court reporter and transcribed by her out of the presence of the witness; that the deposition is to be submitted to the deponent for her examination and signature, and that signature may be affixed out of the presence of the notary public court reporter.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

I N D E X

Witness Page

RENEE MITCHELL

Cross Direct Re-Cross

By Mr. Springer 6 126

By Mr. Strong 126

E X H I B I T S

(No Exhibits Marked.)

1                   RENEE MITCHELL,  
2   of lawful age, as having been duly sworn, was  
3   examined and testified as follows:

4                   CROSS-EXAMINATION

5   BY MR. SPRINGER:

6           Q     We are here today in case 08-00278  
7   styled United States of America versus Lindsey K.  
8   Springer, et al. I am Lindsey Springer. Nice to  
9   meet you. To your left is Mr. Strong.

10                   Would you please state your name in  
11   full?

12           A     Renee Mitchell.

13           Q     Is that Renee A. Mitchell?

14           A     Yes.

15           Q     Mrs. Mitchell, is that your real name or  
16   a pseudonym?

17           A     That is my real name.

18           Q     Can you tell me, are you R.A. Mitchell  
19   that has occasion to have her name or signature  
20   appear on documents from the Internal Revenue  
21   Service?

22           A     Yes.

23           Q     Could you please tell me your background  
24   and education? How much education do you have as

1 far as high school or college? If you could  
2 describe that?

3 A I have a BS degree.

4 Q Where is that from?

5 A Morgan State University.

6 Q When did you graduate from Morgan State  
7 University?

8 A In May 1977.

9 Q As far as after you graduated, could you  
10 give me some general -- not specific, but how you  
11 got to the Internal Revenue Service? Have you  
12 been there your whole career or have you had other  
13 employment before the IRS?

14 A Yes, I had some employment prior to the  
15 IRS. I have been at the IRS since 1979.

16 Q Just two years between the time you  
17 graduated and the time you went to the Internal  
18 Revenue Service?

19 A Yes.

20 Q Where was your first duty, post of duty,  
21 or where were you first assigned with the Internal  
22 Revenue Service?

23 A Baltimore, Maryland.

24 Q How long were you in Baltimore?

1           A     Off and on, I was last assigned there in  
2     the year 2000.

3           Q     When you say "off and on", could you  
4     explain what you meant by that?

5           A     I had a variety of positions within the  
6     IRS.

7           Q     Is that safe to say that you moved  
8     around periods of time to different locations in  
9     the country?

10          A     Yes.

11          Q     Are you familiar with the  
12     phrase "district director" or "Internal Revenue  
13     District"?

14          A     Yes.

15          Q     Is it true that prior to 1998, '99, 2000  
16     area, that your location was designated in  
17     reference to the Internal Revenue District whether  
18     it be service centers or inside the district, if  
19     you know?

20          A     Pretty much we were broken up in  
21     districts.

22          Q     Can you tell me what your -- up to 2000  
23     -- what was your -- take me from '79 forward, in  
24     general what your job description was or title was

1 that you had with the Internal Revenue Service?

2 A A lot of different positions.

3 Q Let me see if I can help you. Have you  
4 ever been a revenue agent?

5 A I have been a revenue officer.

6 Q Since '79?

7 A No. I started in the old taxpayer  
8 service.

9 Q That was in '79?

10 A Yes.

11 Q When did you become a revenue officer?

12 A In 1982.

13 Q Where were you assigned district-wise in  
14 1982?

15 A In the Baltimore district.

16 Q Do you remember whether Maryland was an  
17 Internal Revenue District by itself or whether it  
18 had more than one area besides Maryland that it  
19 covered, if you know?

20 A I do not really know. It was the  
21 Baltimore district.

22 Q Have you any knowledge of how many  
23 districts there were in 1982? If you know?

24 A Maybe over 60.

1           Q     Maybe over 60. On that issue, do you  
2     ever remember between 1982 and, say 1999 -- for  
3     the sake of the Reform and Restructuring Act of  
4     1998, do you ever remember that being changed to  
5     33? Do you remember it being changed in that time  
6     period?

7           A     Yes, it has changed over the course of  
8     the years.

9           Q     You have no knowledge of why that would  
10    have changed, do you?

11          A     No.

12          Q     I can tell that. Now, the significance  
13    of a district director -- what does that mean to  
14    you up until 1988 or '99?

15          A     That was the executive that had a  
16    specific area.

17          Q     How would the district director become  
18    the district director, say, of Baltimore? Is that  
19    appointed by the President or hired by the  
20    commissioner of Internal Revenue, if you know?

21          A     Various processes over the years.

22          Q     As you became a revenue officer in 1982,  
23    did that become a position that you had to ask for  
24    or something that someone appointed you to? How

1 did you go from the taxpayer service center to a  
2 revenue officer?

3 A I applied for the position.

4 Q And in becoming a revenue officer, there  
5 is a certain set of credentials that are given to  
6 you to become a revenue officer, is that true?

7 A I do not know what you mean.

8 Q Do you get a badge number, a commission  
9 or some type of document or identification that  
10 says "I am a revenue officer"?

11 A Yes.

12 Q What is that? What identification and  
13 where would it come from? If you could answer  
14 both of those.

15 A You get what is called a pocket  
16 commission.

17 Q Is that safe to say that is your badge  
18 of authority? If someone said --

19 A I am not sure what you are asking.

20 Q If you walked up to somebody and  
21 said, "I am with the Internal Revenue Service. I  
22 am a revenue officer. And I am here to do my job  
23 as a revenue officer", how do you identify  
24 yourself?

1           A     By name.

2           Q     Has anyone ever asked you to show that  
3 you are R.A. Mitchell and that you are authorized  
4 to be a revenue officer for the Revenue Service?

5           A     I think the commission I am talking  
6 about is for identification purposes.

7           Q     Did you bring that with you today?

8           A     I am not a revenue officer today.

9           Q     Did you turn that pocket commission back  
10 in when you became -- strike that. When, in your  
11 life with the IRS, did you cease being a revenue  
12 officer?

13          A     Around 1999.

14          Q     Does that have anything to do with the  
15 reform and restructuring of the IRS?

16          A     No.

17          Q     If you could tell me when you ceased  
18 being a revenue officer, did you turn the pocket  
19 commission in to somebody?

20          A     Yes.

21          Q     Okay. When you did that, still being  
22 with the IRS, what job title did you obtain in  
23 1999?

24          A     Collection division chief.

1 Q Out of where?

2 A At the time it was the Delaware,  
3 Maryland district.

4 Q So when you were a revenue officer -- is  
5 it safe to say you were a revenue officer from  
6 1982 until 1999?

7 A Off and on.

8 Q Sorry to pry, that "off and on" part is  
9 what I am trying to get to so I can get past it.

10 If you stopped being a revenue officer,  
11 did you give up the pocket commission or hold it  
12 the entire time?

13 A You have to give it up.

14 Q Can you, just in general terms, explain  
15 how you go back and forth between '82 and '99 from  
16 being a revenue officer to something else? Then I  
17 will ask you -- where I am leading -- what were  
18 you when you were not a revenue officer?

19 A As I mentioned before, I had a variety  
20 of jobs.

21 Q Okay.

22 A Some as a revenue officer and some as an  
23 analyst.

24 Q Is that a pre-1999 term?

1 A No, we still have it.

2 Q Still have it. Is the description of an  
3 analyst different from '99 and before, versus '99  
4 and forward?

5 A Some analyst positions are.

6 Q If you could explain what an analyst did  
7 prior to 1999?

8 A Very similar to what they do today,  
9 except at some point in my career I held the  
10 position as a regional analyst.

11 Q Now, is that -- did you become a  
12 regional analyst before 1999?

13 A Yes.

14 Q There is no more regional analysts after  
15 1992; isn't that true?

16 A True.

17 Q When you surrendered the pocket  
18 commission and you became an analyst, can you  
19 explain generally what that job description --  
20 what would you do as an analyst, just generally?

21 A Analyze data.

22 Q Of a specific taxpayer?

23 A No. Analyze data from specific areas.  
24 I was assigned to a region or areas to that

1 region.

2 Q "Area" is a post-'99 term and "region" is  
3 a pre-'99 term?

4 A Yes.

5 Q So, when you would go back and forth,  
6 you would go back and forth from analyzing  
7 information that had to do with many people, versus  
8 information as a revenue officer always  
9 case-specific people; is that true for the most  
10 part?

11 A For the most part.

12 Q Now, prior to 1999 as a revenue officer,  
13 what would your basic -- I will say this is not  
14 including your collection chief position that you  
15 took after this, because I understand there is  
16 some overseeing of revenue officers with that  
17 position; so I will go first with what was your  
18 specific functions as a revenue officer? In other  
19 words, what were you were doing as a revenue  
20 officer when you weren't an analyst? Were you  
21 collecting taxes?

22 A When I was not an analyst?

23 Q Yes, ma'am.

24 A I had assigned inventory for part of the

1 time. I did a -- worked a variety of cases.

2 Q Now, when you say "variety of cases"  
3 and "inventory", that means that somebody has to  
4 assign you to a certain case; is that true?

5 A Yes.

6 Q And is every case that you'd be assigned  
7 a taxpayer-specific type of case? There's a  
8 specific name, social security number?

9 A Not always.

10 Q You are familiar with the collection  
11 procedures before 1999 on this part of the  
12 deposition, dealing with the collection of income  
13 taxes; is that true?

14 A Yes.

15 Q And is it true, to the best of your  
16 knowledge, that the person assigned prior to 1999  
17 to collection income taxes, is the district  
18 director?

19 A No.

20 Q Are you familiar with section 6301 of  
21 the income tax code?

22 A Yes, by and large.

23 Q I will try to refresh you because -- let  
24 me lay a little foundation so your answers mean

1 something to this.

2 In your job as a revenue officer, have  
3 you had occasion to have to deal with Internal  
4 Revenue Code statutes and regulations?

5 A Yes.

6 Q Is it your understanding under your job  
7 description as a revenue officer, that a  
8 regulation has to correspond with a statute,  
9 generally?

10 A At that point in my career as a revenue  
11 officer, yes, I had some knowledge of the code and  
12 procedures, but that was not my job to deal with  
13 that.

14 Q But you did have to be aware of certain  
15 procedures so you were not being alleged to have  
16 violated some taxpayer right; is that true?

17 A That is true.

18 Q At any time between 1995 and 1998, did  
19 you ever testify or give testimony in relation to  
20 Congress' looking into overhauling the Internal  
21 Revenue Service?

22 A No.

23 Q Have you ever written any opinions about  
24 things you learned or found while you were at the

1 Internal Revenue Service that you thought were  
2 abuses or things you thought needed to change with  
3 the IRS?

4 A No, I didn't.

5 Q Does that mean -- even though you  
6 didn't, does that mean you have not seen anything  
7 that needs to be changed or were never asked?

8 A It does not mean either of those.

9 Q Specifically, I am trying to lay some  
10 general foundation so the Judge can rely on your  
11 testimony.

12 This is the Internal Revenue Code for  
13 2005. Without you saying you know this has ever  
14 changed, that is 6301. Have you ever had occasion  
15 to read that section that says "Collection  
16 Authority"?

17 A Not from this.

18 Q Not from a book?

19 A Not from the book you are presenting.

20 Q Have you ever seen section 6301 in any  
21 publication by the IRS?

22 A A long time ago.

23 Q Is that part of your training to become  
24 a revenue officer?

1           A     References to the code were.

2           Q     In specifically since you are collecting  
3     taxes, collection authority is very important to  
4     you, isn't it?

5           A     Yes.

6           Q     Now, I mentioned a minute ago in a  
7     general sense, about regulations. In your  
8     training, at times aren't you directed to  
9     regulations for actually learning how to enforce  
10    the code?

11          A     When you become a revenue officer you  
12    actually go through a training that is not --  
13    gives some identification, but you're more  
14    concerned with how you perform your jobs. As a  
15    revenue officer, it is not my job as that type of  
16    employee to, you know --

17          Q     Okay. I hear that. You are familiar  
18    with the Reform and Restructuring Act in general,  
19    because it was such a significant change to the  
20    IRS?

21          A     Yes.

22          Q     One of the parts is the Collection Due  
23    Process phase. Are you familiar with that  
24    language?

1 A Yes.

2 Q One of the changes, significant changes,  
3 was that when you give -- when the IRS gives  
4 notice of a levy or a lien, they are supposed to  
5 offer a Collection Due Process hearing. Is that  
6 true or false?

7 A I believe that is true.

8 Q Have you ever -- bear with me just one  
9 second. When you said you believe that is true,  
10 do you know of any time when a notice has been  
11 sent out for a lien or a levy with an offering of  
12 Collection Due Process hearing with your signature  
13 on it?

14 A That, I can't answer.

15 Q We will get to that in a minute. I had  
16 to get that because where I was going with 6301.

17 Would you say up until 1999 as far as  
18 your training is concerned, that the district  
19 director was assigned in each district to collect  
20 income taxes in each district?

21 A Based on my training?

22 Q Yes, ma'am. As a revenue officer.

23 A Based on my training as a revenue  
24 officer I was given inventory and had

1 responsibility for resolving that inventory.

2 Q Who assigned that responsibility?

3 A My manager.

4 Q Is that pre-1999 when that was a group  
5 manager?

6 A Yes.

7 Q That has changed after '99; has it not?

8 A No.

9 Q Still group manager?

10 A Yes.

11 Q Okay. Sorry, the group area that that  
12 group manager was over prior to '99 changed after  
13 1999; is that true? In other words, group manager  
14 in a district prior to '99, the restructure took  
15 place, the group manager was over an area?

16 A No.

17 Q Can you explain that why that is not  
18 true?

19 A A group manager is still a group  
20 manager. A group manager is a front-line manager.

21 Q "Front-line"?

22 A Yes. He provides oversight for  
23 front-line employees.

24 Q "Police"?

1           A     Employees.

2           Q     When you say "group" in group manager,  
3     what does the "group" word mean?

4           A     The group of employees.

5           Q     Okay. Do they have to have -- sorry.  
6     In your pocket commission you received as revenue  
7     officer, did it assign you to a certain place or  
8     region or area, or certain land, to collect taxes  
9     or could you go anywhere in the country and  
10    collect taxes?

11          A     No. When you are hired as any position,  
12    even for revenue officer, you are hired for a  
13    specific post of duty.

14          Q     "Post of duty". Is that the same  
15    terminology they used after '99 as well?

16          A     Yes.

17          Q     Still "post of duty"?

18          A     Yes.

19          Q     How many post of duties have you had?  
20    Just a guess.

21          A     I can't remember.

22          Q     Many?

23          A     Many.

24          Q     If I said more than 20, is that safe?

1 A Yes.

2 Q Okay. Prior to 1999 as revenue officer  
3 to collect taxes, did you have the authority to  
4 issue Notices of Intent to Levy?

5 A Yes.

6 Q That was within the pocket commission  
7 power that you were given?

8 A The pocket commission was for purposes  
9 of identification.

10 Q Only?

11 A It was an official document used to  
12 identify me.

13 Q Who gave you the authority to collect  
14 taxes as revenue office -- is Notice of Intent to  
15 Levy intent to collect taxes?

16 A Yes.

17 Q Who gave you the authority -- prior to  
18 1999, who gave you authority to issue Intent to  
19 Levy?

20 A I believe the Internal Revenue Code.

21 Q Based on you being a revenue officer?

22 A That position.

23 Q If I asked you use the word "grade"  
24 or "grade level", am I -- do you have a grade as a

1 revenue officer? Like a level -- we have heard  
2 testimony of 12s and 14s, do those numbers mean  
3 anything?

4 A Yes, you can have a grade.

5 Q At the time prior to 1999 as revenue  
6 officer, did you have a grade?

7 A Yes.

8 Q Can you tell me where you began and  
9 where you ended as a grade level?

10 A I began as a five.

11 Q That is 1982 basically?

12 A Yes.

13 Q Then --

14 A Ended at 14.

15 Q What grade do you have to have to be  
16 authorized to issue a Notice of Intent to Levy?

17 A At this point, I do not know.

18 Q 1999 backwards?

19 A I can't tell you.

20 Q After 1999 have you ever been a revenue  
21 officer?

22 A No.

23 Q You have not made attempt to collect by  
24 levy since at least 1999?

1 A Me personally?

2 Q In your official title as a revenue  
3 officer and any title that you ever had, if you  
4 know?

5 A As I move on past that job, like a  
6 collection division chief.

7 Q Right. We will get to that. I am  
8 saying as a revenue officer. This is 1999  
9 backwards. The Restructuring Act is what is  
10 causing these questions to be divided. I am not  
11 trying to make that more difficult than it is.

12 A Okay.

13 Q At the time that you had power to  
14 collect taxes as a revenue officer prior to 1999,  
15 did you also have the power to sign a Notice of  
16 Lien?

17 A Yes.

18 Q Is it safe to say that the form that  
19 generally used to issue Notice of Federal Tax Lien  
20 is a 668 form?

21 A That is one of the forms.

22 Q And there is a 66Y and 66Z?

23 A Yes, there are several in the series.

24 Q As a revenue officer, if you Notice of

1 Federal Tax Lien prior to 1999, it had to be  
2 signed; is that true?

3 A Yes.

4 Q This is so hard because of the split in  
5 '99. I will bring you post-'99 then come back to  
6 that. Since 1999, since the IRS was overhauled  
7 and you stopped being a revenue officer, what is  
8 your official job description? You gave me  
9 collection chief in Maryland; is that consistent  
10 in the last nine years?

11 A No.

12 Q How many times has that changed since  
13 '99?

14 A Four times.

15 Q Can you tell me beginning in 1999, when  
16 you stopped being a revenue officer, what did you  
17 start there as and where are you today?

18 A In 1999 I was collection division chief.

19 Q In Maryland?

20 A Yes.

21 Q Okay?

22 A October 2000 I was the director, area 6.

23 Q Area 6 director. Is that a new position  
24 created by the Reform and Restructuring Act?

1           A     Under the new law.

2           Q     Can you tell me what area that covered?

3           A     That covered Ohio, Michigan, Kentucky,  
4     West Virginia, some parts of Indiana, Wisconsin  
5     and Illinois.

6           Q     Only part of Indiana, the rest is  
7     completely --

8           A     -- covered, yes, right.

9           Q     And Illinois, right?

10          A     Yes.

11          Q     How long were you area director over  
12     those areas that you just described?

13          A     Until October 2002.

14          Q     Where did you go from there?

15          A     I went to headquarters.

16          Q     Washington, DC?

17          A     New Carrollton.

18          Q     How long were you there?

19          A     I was there from October 2002 until  
20     January 2006.

21          Q     From there where did you go?

22          A     To this present position.

23          Q     Which is what?

24          A     Director Campus Compliance Operations,

1 Cincinnati.

2 Q Okay. In 2000, as area director, is  
3 that -- prior to 1999 there were district  
4 directors and Internal Revenue districts. After  
5 1999, there were areas and you said you were area  
6 director. You said area 6?

7 A Yes.

8 Q How many areas were there, if you know?

9 A There were -- I really do not know. My  
10 area relates to small business, self-employed.

11 Q For the 2000 to 2002 time period?

12 A Yes.

13 Q Are you saying you were only over small  
14 business and self-employed issues in those areas:  
15 Ohio, Michigan, part of Indiana, Kentucky,  
16 Wisconsin, West Virginia, Illinois?

17 A Correct.

18 Q When you went to headquarters in New  
19 Castle, what was your title?

20 A Director case management.

21 Q Was that over the whole country?

22 A I had people throughout the entire  
23 country, but again, that is small business,  
24 self-employed.

1           Q     You went from small business in an area,  
2     to over all the areas of small business,  
3     self-employed, area directors come to you?

4           A     Yes.

5           Q     How would you be over?

6           A     I was not over, I had employees. I went  
7     from having employees in a specific state, to  
8     having employees across the country.

9           Q     So, at the time you were an area  
10    director, would you have been considered an  
11    employee to somebody who was a director of case  
12    management?

13          A     No. That is different.

14          Q     Okay. What would you do as director of  
15    case management? What kind of issues would your  
16    employees have that you would be assigned to help  
17    them figure out or --

18          A     As director of case management I had  
19    oversight for insolvency, technical services,  
20    quality review and case processing.

21          Q     That is 2002 through 2006?

22          A     That is from 2002 to 2005.

23          Q     What changed in 2005?

24          A     We restructured those organizations,

1 those programs.

2 Q Are those programs as of 2002, were they  
3 still being implemented as they were prior to the  
4 Restructuring Act or were they changed a second  
5 time?

6 A They were changed a second time.

7 Q Do you know the reasons for those  
8 changes generally?

9 A Just a sheer volume.

10 Q Okay. As area director over small  
11 business from 2002 to 2006, even though you  
12 changed in 2005, that was a technical change,  
13 right? You testified 2002 through 2006 you were  
14 at headquarters?

15 A Yes, in New Carrollton.

16 Q But in 2005 things changed while you  
17 were there?

18 A Yes.

19 Q And that is the second change, but you  
20 weren't there when the initial changes took place,  
21 the Restructuring Act changed things at the  
22 beginning of the century, you were not involved in  
23 any of that?

24 A I was in area 6.

1 Q Right. I know you wonder where I am  
2 going. You are being honest with me and I  
3 appreciate that.

4 Have you ever heard of the name Lindsey  
5 Springer before you were contacted -- start  
6 better. How did you find out about being deposed  
7 and being here today?

8 A I was notified that I was being deposed  
9 and to report to this location.

10 Q By who?

11 A Mr. Strong.

12 Q Had you ever met Mr. Strong before that?

13 A No.

14 Q Okay. Have you ever had an occasion to  
15 hear, in your employment, the name Lindsey  
16 Springer?

17 A Before he contacted me?

18 Q Yes.

19 A No.

20 Q Have you, in your official capacity or  
21 individual capacity, have you ever been sued for  
22 something allegedly that you did in your job  
23 description as an Internal Revenue Service  
24 director or analyst or case manager or campus

1 compliance operation?

2 A Yes.

3 Q Do you know the first time you were ever  
4 sued for any of those?

5 A No.

6 Q Has it been beyond -- do you know how  
7 many times you have been sued?

8 A No.

9 Q How do you find out that you have been  
10 sued?

11 A Generally someone notifies me.

12 Q You get served with process?

13 A No.

14 Q You do not get served with process?

15 A No.

16 Q Come through the mailroom of the  
17 location you are at?

18 A Sometimes, yes.

19 Q Generally speaking, certified mail?

20 A I do not know. It just shows up.  
21 Generally someone contacts me from the appropriate  
22 office and tells me.

23 Q Have you ever had to give a deposition  
24 before?

1           A     No.

2           Q     First one ever?

3           A     Yes.

4           Q     Have you ever -- do you know the outcome  
5           of any of those cases that you said were too  
6           numerous to even count -- I am not putting words  
7           in your mouth. Do you know the outcome of any of  
8           those cases?

9           A     No.

10          Q     Has anyone ever obtained a judgment  
11          against you because of conduct you took in your  
12          individual capacity?

13          A     I do not know of any.

14          Q     You would know that, true?

15          A     I hope I would know.

16          Q     Has anybody ever, from the government,  
17          ever paid for a judgment that was rendered against  
18          you in your official capacity?

19          A     Not that I know of.

20          Q     Do you know whether the Internal Revenue  
21          Service can sue or be sued, do you know?

22          A     I do not actually know.

23          Q     Do you know the subject matter, the  
24          general subject matter of the cases that you have

1       been sued about?

2           A       I assume in my official capacity.

3           Q       Do you know what the conduct is that  
4       people are complaining about?

5           A       Just that my name usually turns up  
6       because my name appears on the lien.

7           Q       "On the lien", you mean Notice of Federal  
8       Tax Lien?

9           A       Yes.

10          Q       How does your name usually appear on  
11       Notice of Federal Tax Liens?

12          A       I think R.A. Mitchell, primarily.

13          Q       Does it appear on the Notice of Tax  
14       Liens in general for a reason?

15          A       It is part of my job.

16          Q       Part of your job in which -- since 2006?

17          A       Yes.

18          Q       So, would you safely say prior to 2006,  
19       it would be rare to see your name on Notice of  
20       Federal Tax Lien?

21          A       I do not know how rare. I worked  
22       inventory for a while.

23          Q       From 2002 to 2006?

24          A       That is pre.

1           Q     So, right.  Because your name appears on  
2     Notice of Federal Tax Liens, generically, I am not  
3     specific -- what does putting your signature on  
4     those documents -- what do you mean by putting  
5     that name on the tax liens; what does that tell  
6     the public?

7           A     That I am authorized to have my name  
8     placed on those tax liens by virtue of the  
9     position that I hold.

10          Q     It does not mean that -- for instance,  
11     have you ever heard the name Brenda Jones?

12          A     Not that I can remember.

13          Q     Have you ever heard the name Kim Norman?

14          A     Not that I can remember.

15          Q     Lori Skoville?

16          A     No.

17          Q     Michael W. Cox?

18          A     Michael Cox, yes.

19          Q     You do know Michael Cox?

20          A     Yes.

21          Q     Where is he out of?

22          A     Out of the same place I am out of.

23          Q     Is he underneath you?

24          A     Yes, he works for me.

1 Q He is an employee of yours?

2 A Yes.

3 Q Do you know what grade he is?

4 A His designation is not grade, per se.  
5 He is job series 340-01.

6 Q Is that code section 3401?

7 A No.

8 Q We are all sitting here trying to figure  
9 it out. Diane Thomas?

10 A No.

11 Q The reason I ask you those names, many  
12 documents appear with your name signed over the  
13 top of their printed name. And it says, like, in  
14 particular for somebody?

15 A Yes.

16 Q But their name is not signed. The  
17 question that looms is: Why didn't they sign it?  
18 If it is for them, why aren't they signing it  
19 instead of you signing it?

20 A In my current position, as a part of my  
21 official job duties, I am authorized to sign for  
22 those folks.

23 Q Those people are not authorized; is that  
24 what you are saying?

1           A     No, I did not say that.

2           Q     Why would they need to get your  
3     signature if they could sign it; if you know?

4           A     The way the liens are processed.

5           Q     The process, then?

6           A     Yes.

7           Q     So, do all notice of federal tax liens  
8     have to be processed through your employment --  
9     compliance operation -- campus compliance  
10    operation?

11          A     No.

12          Q     Have you ever heard the name C. Sherwood  
13    before?

14          A     Yes.

15          Q     That is Cheryl Sherwood, true?

16          A     Yes.

17          Q     Do you know where she is out of?

18          A     New Carrollton.

19          Q     She is in the headquarters?

20          A     Yes.

21          Q     Is she above you, with you, side by side  
22    or below you?

23          A     She is my boss.

24          Q     Boss, okay. What is her job title?

1 A Director campus compliance services.

2 Q "Services" means the whole country?

3 A Yes, there are several campuses.

4 Q She is over all of them?

5 A Yes.

6 Q How long has she been in that position,

7 do you know?

8 A I do not know.

9 Q At least since you have been there in

10 2006?

11 A No, less than that.

12 Q Okay. Explain how a notice of tax lien

13 that starts in a blank form, that needs to be

14 filled in, and winds up with your signature on

15 it. How does that happen; if you know?

16 A The process?

17 Q Yes.

18 A The site process.

19 Q Your "site" meaning campus compliance

20 operations in Cincinnati?

21 A Yes.

22 Q Is that over the same areas: Ohio,

23 Michigan, West Virginia and Kentucky?

24 A No.

1 Q Is that the whole country?

2 A No. It is not over the whole country.

3 Q What does it cover?

4 A It is hard to explain. It covers  
5 different things.

6 Q It is not area driven, it is  
7 subject-matter driven?

8 A Program driven.

9 Q Program driven. Is it safe to say your  
10 name could wind up on documents in every County  
11 Recorder's office in every county in the country  
12 based upon you current job title?

13 A Yes.

14 Q That is just since 2006? That could not  
15 happen prior to 2006 with your case management  
16 position at headquarters?

17 A No, that could have happened before.

18 Q So from 2002 forward, you were  
19 authorized to sign or approve tax lien notices?

20 A No, that could have happened pre-2000.

21 Q That is under the district director, the  
22 old structure, right?

23 A Yes.

24 Q Under the new structure, your name could

1 not -- you are saying as of '99 as a revenue  
2 officer, your name could have appeared on tax lien  
3 notices in every County Recorder's office across  
4 the country?

5 A It depends on the cases I had.

6 Q So you had difficult cases?

7 A If there was a need to file a lien in  
8 more than one area, then I could to file in more  
9 than one courthouse.

10 Q Have you ever given testimony in a  
11 criminal case before?

12 A A criminal case?

13 Q Yes.

14 A Not that I know of.

15 Q You have never given any testimony in a  
16 civil case before with the IRS? Let me clarify.

17 A In what way?

18 Q About something that you learned --

19 A -- in the course of my job?

20 Q Yes.

21 A No.

22 Q I am only trying to say in the course of  
23 your job. If I did not make that clear, I want to  
24 make that clear. You are being honest with me, I

1 will be very fair here.

2           So we start out -- what I am trying do,  
3 I am trying to take the steps backwards. We have  
4 an end product that has your name on it. There  
5 has been testimony in this case, I am  
6 characterizing it -- Mr. Strong can object. There  
7 has been testimony that your signature is just a  
8 stamp and that it is systemically done and no  
9 human being is aware of things with your name on  
10 it this case. Although you have testified that  
11 you've never heard the name Lindsey Springer, have  
12 you ever had occasion to review a case file with  
13 the name Lindsey Springer?

14           A     Not to my recollection.

15           Q     So, is it safe to say that any document  
16 with your name on it is not -- it has Lindsey  
17 Springer's name on it, would be a document that  
18 you do not know anything about?

19           A     Your question is not clear.

20           Q     Let me get it better.

21           A     Okay.

22           MR. STRONG:     (Indicating).

23           Q     I will, I will. I am laying a  
24 foundation here. You are being honest with me.

1           You have testified here that you have  
2 never heard the name Lindsey K. Springer until Mr.  
3 Strong told you that you were going to be  
4 deposed. Is there a way that your name could  
5 appear on any document without you knowing  
6 anything about the information on that document?  
7 I am doing "in general". In other words, there's  
8 Notice of Tax Liens with serial numbers and  
9 districts; in this case it is Oklahoma. It has  
10 information and case number and addresses and your  
11 signature.

12           A     Okay.

13           Q     Is it safe to say you do not know  
14 anything about any of the information on the  
15 documents?

16           MR. STRONG:           Objection.

17           MR. SPRINGER:         I am laying my  
18 foundation.

19           MR. STRONG:           You are asking about  
20 a document that you just asked about.

21           MR. SPRINGER:         I want to know  
22 generally what she says. I just read from it  
23 in general.

24           MR. STRONG:           She does not have

1           the document in front of her.

2       BY MR. SPRINGER:

3           Q     You have testified you are familiar with  
4       the form 668, true?

5           A     Yes.

6           Q     You said earlier there were many  
7       different varieties?

8           A     They are different.

9           Q     I mentioned a couple: Z and Y. Do you  
10       remember that?

11          A     Yes.

12          Q     Those are some of the documents that you  
13       said would be connected with Notice of Federal Tax  
14       Liens?

15          A     I did not say that then, but yes.

16          Q     Okay. Are you familiar with Revenue  
17       Ruling 7466?

18          A     Not by just you saying that.

19          Q     I will place before you what has been  
20       marked by the Government as Exhibit 2 attached to  
21       their amended complaint in the case United States  
22       of America versus Lindsey K. Springer. Is that  
23       your signature where it says R.A. Mitchell? Do  
24       you recognize that signature?

1           A     As far as I can tell, that looks  
2 familiar.

3           Q     If I asked you to reproduce your  
4 signature right now, would it look similar to that  
5 signature there?

6           A     Yes.

7           Q     Close?

8           A     Close.

9           Q     I understand we have varying ones. It  
10 is it safe to say you've never even spoke with  
11 Steven J. Rice before?

12          A     Not that I recall.

13          Q     Okay. Is there a way that if you had  
14 spoken to him, is there a way in the normal course  
15 of your job you would have made a record of that  
16 somewhere?

17          A     No.

18          Q     Is it safe to say that the document I  
19 placed in front of you in any form you have never  
20 seen -- I say "in any form" because you may have  
21 seen it without the exhibit sticker.

22          A     Right.

23          Q     You may have seen it without the April  
24 26th sticker. You sign it before it goes to the

1 clerk's office?

2 A Yes. I cannot recall seeing this  
3 document before.

4 Q You recognize R.A. Mitchell. Do you  
5 know how many people have the authority to sign  
6 your name on a Notice of Federal Tax Lien?

7 A How many people?

8 Q Yes.

9 A Sign my name?

10 Q Yes.

11 A No one other than me that I know of. I  
12 am not sure what you are asking.

13 Q We have heard testimony that your  
14 signature is a stamp and that somebody else has  
15 used the stamp and not you. I want to clear that  
16 up, because that is a big problem from my vantage  
17 point; not yours, but from mine.

18 Your signature, you will admit, appears  
19 on documents across the country?

20 A Yes.

21 Q You will admit that you have been sued  
22 in some capacity because your names appears on  
23 documents across the country?

24 A Yes.

1           Q     How does your name get on those  
2 documents across the country? I am not  
3 saying "name", sorry, I am saying your signature  
4 get on those?

5           A     The system that generates the lien, I  
6 have to sign my signature.

7           Q     That signature, is that held  
8 electronically in a computer somewhere and just  
9 spits it out on every document?

10          A     I do not know the specifics of it, but I  
11 guess it is something like that.

12          Q     Is it safe to say that if a document has  
13 your name on it, it has been authorized to have  
14 your name on it?

15          A     For the most part.

16          Q     Can you come up with an example of how a  
17 document can have your signature on it but not be  
18 authorized to have your signature on it?

19          A     Yes. Sometimes we have systemic  
20 glitches.

21          Q     What is a systemic glitch?

22          A     Sometimes we update our systems --

23          Q     Okay.

24          A     -- or things like that. We change

1 things.

2 Q In a systemic glitch, can that cause a  
3 bunch of documents to go out unauthorized or does  
4 it just cause one document to go out?

5 A I do not know.

6 Q How many times have you addressed  
7 documents with your name on it that were systemic  
8 glitches since 2006?

9 A I do not know.

10 Q Many?

11 A I actually would not know. I have that  
12 authority. I do not actually -- I am the  
13 executive that has that authority for signature  
14 purposes. My folks take care of that.

15 Q "Folks" is your employees?

16 A I have a manager, senior manager.

17 Q Below you or above you?

18 A Below me.

19 Q He is called senior manager. What is  
20 his name?

21 A Joseph Bud.

22 Q Is he at the same office as you?

23 A Yes.

24 Q I am placing before you a copy of

1 Government's Exhibit 3 attached to their amended  
2 complaint.

3 First of all, do you know what the  
4 relevance is of serial numbers? Why is there a  
5 serial number on a Federal Notice of Tax Lien?

6 A Generally?

7 Q Yes.

8 A Generally because we put a serial number  
9 on the document. Specifically, no, I can't.

10 Q Is that so you can, by computer, track  
11 the document; is that what it is for?

12 A Specifically, I can't tell you.

13 Q What does that mean at the top where it  
14 says, "Area: Small business, self-employed area  
15 number 5"? What does that mean?

16 A I can only guess that would identify the  
17 area.

18 Q Now I will place before you Government's  
19 Exhibit 1 and I want to ask you -- do you see up  
20 there where it says "District"? Do you see that?  
21 Arkansas, Oklahoma?

22 MR. STRONG: I would like to  
23 raise the point that Mrs. Mitchell's  
24 signature does not appear on Exhibit 1.

1           Q     That is true. That is true. That is  
2     what we are going to do now. Can you tell me  
3     whether this date and this date on Exhibits 1 and  
4     3 are the same date?

5           A     Just by looking at the documents, is  
6     that what you are asking?

7           Q     Do they both say April 26, 1999?

8           A     Yes.

9           Q     Do they both have printed on there under  
10    the signature, "For" and then a name? And do both  
11    say "Brenda Jones"?

12          A     Just by looking at the document?

13          Q     Yes.

14          A     Yes.

15          Q     What makes this so difficult is before  
16    and after the restructuring, that is why I have to  
17    do it this way. Mrs. Jones is identified in the  
18    title as a revenue officer here, but here isn't  
19    she identified as an OIC technician?

20          A     Based on the documents, yes.

21          Q     Can you tell what the difference is  
22    between a revenue officer and an OIC technician?

23          A     Different job, I guess.

24          Q     Have you ever been an OIC technician?

1           A     No.

2           Q     Do you have an OIC technicians?

3           A     No.

4           Q     Is that Offer and Compromise Technician?

5           A     Yes.

6           Q     Can an a revenue officer be an offer in

7           compromise technician?

8           A     I would say yes.

9           Q     As a revenue officer or do they have to

10          give up their pocket commission to be an OIC

11          technician?

12          A     I would be guessing.

13          Q     Never had to deal with that question

14          before?

15          A     No.

16          Q     Isn't it true both have -- and I know

17          know this is blurry -- the last four say "4770",

18          and that is Exhibit 1, and "4770" and that is

19          Exhibit 3, true?

20          A     Based on what I am looking at.

21          Q     The Court will take your testimony based

22          on the documents before it. This document here,

23          Exhibit 1, says "District"; and this document

24          says "Area". Can you explain what the difference

1 is between an Arkansas/Oklahoma district or an  
2 area -- small business area number 5?

3 A I guess I would say it goes with the  
4 restructuring.

5 Q Again, we talked about in 1999 there was  
6 a change that took place from the Reform and  
7 Restructuring Act?

8 A Yes.

9 Q I do not mean to make you uncomfortable;  
10 if I do, I am just pointing things out to you.

11 This has same address, residence; and  
12 Exhibit 1 and Exhibit 3 say "Lindsey K. Springer";  
13 same serial number; and for the most part, the  
14 same information except for the \$4,000.00 amount  
15 and 6673 which is not on Government's Exhibit 3?

16 A Yes, based on what I am looking at.

17 Q You are familiar with a Refiling Notice  
18 of Federal Tax Liens?

19 A Yes.

20 Q Now in the Exhibit 1 before you, it  
21 says, "As provided by section 6321, 6322 and  
22 6323", then goes on to explain why the Notice of  
23 Tax Lien is being issued; is that true?

24 A Yes.

1           Q     If a person signs down here in the  
2     signature area, are they saying these words up  
3     here?

4           A     I do not know.

5           Q     So, what would be -- you testified that  
6     your job allows your signature, the authority of  
7     your signature to be put on Notices of Federal Tax  
8     Lien?

9           A     Yes.

10          Q     The basic issue here is: What does that  
11     mean? What is the significance of your name  
12     signed being on a Notice of Federal Tax Lien, or  
13     in this case, a refile? Over here it is a  
14     notice. They refiled this, this is supposed to be  
15     this, but it is not. Then they have a new refile  
16     number and your signature is with Fred Rice. See,  
17     this is "For Brenda" and "For Brenda", and  
18     changed.

19                 So, I am asking you: What is the  
20     meaning? You wrote your signatures on the  
21     documents, and you have been sued over them in  
22     some instances that you have said. What does that  
23     mean to have your name signed on the Notice of  
24     Federal Tax Lien? What are you saying when you

1 say "I am authorizing my signature on this  
2 document", what are you saying to the clerk's  
3 office?

4 A I am not really sure what you are asking  
5 me.

6 Q You have a business degree?

7 A Yeah.

8 Q You understand that this document is  
9 giving the public -- a 668 which your name appears  
10 on -- and we will go through those in a minute --  
11 but you testified throughout the country your name  
12 appears on those documents. And we understand it  
13 is there, we are not having a debate there. What  
14 does it mean when it is on there? You said some  
15 have been systemically glitched. What makes it a  
16 document with your name on it systemically a  
17 glitch, and what makes it not a glitch?

18 A It is not predicated whether my name is  
19 on it or not. I think if the system has a problem  
20 in the matter, it is a problem.

21 Q If your signature is on a 668 or any  
22 document, are you required to sign that to make  
23 that document be a valid document?

24 A Am I required or my signature?

1 Q Yeah, is your signature on there to make  
2 it a valid document?

3 A I am really actually authorized to  
4 sign. I do not believe my signature, my personal  
5 signature, is required to make it a valid  
6 document.

7 Q Does it have to have anyone's signature  
8 on it to make it valid? You notice on the bottom  
9 it says "signature" and it has a place for the  
10 title. If those were left blank, would the County  
11 Recorder's office be receiving these documents  
12 from the IRS?

13 A I guess my slowness to answer -- I am  
14 not sure what you mean "valid". Do you mean does  
15 somebody's signature have to be on it from the  
16 service?

17 Q Yeah, we will go and read this  
18 language. You agree that is your signature there?

19 MR. STRONG: On Exhibit 3?

20 Q Yes.

21 A Yes.

22 Q And you would agree the language here --  
23 Exhibit 3 is the same to Exhibit 1? Would you  
24 agree with that? What I want to read and see if

1 this is anything that has to do with your  
2 signature on a tax lien notice: "As provided by  
3 6321, 6322 and 6323 of the Internal Revenue code,  
4 we are giving notice of taxes, including interest  
5 and penalty, have been assessed against the  
6 following named taxpayer." Who is the "we" in  
7 that statement? Is that you and Mr. Rice over  
8 here?

9 A I guess you could look at it that way.  
10 I look as it being the Internal Revenue Service.

11 Q You said you have dealt with tax lien --  
12 that basic issue across the country?

13 A Yes.

14 Q As part of that, are you familiar with  
15 the Uniform Federal Tax Lien Acts that each state  
16 had to pass -- that Congress mandated they pass;  
17 are you familiar with that?

18 A No.

19 Q When you issue these notices of Federal  
20 Tax Liens -- scratch that. What is it that you  
21 intend by signing -- allowing your signature on  
22 the federal tax lien, what is it that you believe  
23 the intention of that is? Why do you send them to  
24 the County Recorder's office in the county?

1           A     By law, if a lien exists, the purpose of  
2     the Notice of Federal Tax Lien is for that purpose  
3     to provide notice.

4           Q     How do you determine a tax lien exists?

5           A     I don't.

6           Q     You don't. Okay. When you sign a  
7     document or have a document with your signature on  
8     it, you have no knowledge -- your signature does  
9     not say that you know there has been an assessment  
10    against somebody? As we read just a moment ago in  
11    the paragraph saying, "We are giving notice that  
12    interest and taxes have been assessed against the  
13    following taxpayer"?

14          A     Can you ask that again?

15          Q     I am trying. I know this is a tough  
16    spot. When you sign -- have you ever dealt with  
17    County Recorder's offices rejecting Notice of Tax  
18    Liens with your signature on them?

19          A     From time to time, yes.

20          Q     Were you made aware of why they were  
21    rejecting them?

22          A     Yes.

23          Q     Do you know what instances you  
24    determined that was causing that?

1 A By and large, it deals with payment.

2 Q You having to pay a fee to file it?

3 A Yes.

4 Q Have you ever had any come back because  
5 they were not signed?

6 A I do not know. I can't say.

7 Q Do you know who would deal with that?

8 A Generally, I guess my senior manager.

9 Q Is that the Joshua Bud?

10 A Joseph Bud.

11 Q Okay, sorry, Joseph. Who told you that  
12 you had the authority to sign Notice of Federal  
13 Tax Liens?

14 A Say that again?

15 Q What is the name of the person when you  
16 became authorized to sign the tax liens through  
17 campus compliance, who told you that as part of  
18 your job you would use your signature to fill out  
19 notice of -- complete a Notice of Federal Tax Lien  
20 to send to Clerk of Courts offices across the  
21 country?

22 A I am not sure what you mean as "who",  
23 but my position as identified through that  
24 particular organization is the position identified

1 --

2 Q Is that in writing somewhere?

3 A -- to do that because I manage the site

4 who produces the liens.

5 Q You manager the site, the computer

6 program?

7 A No, sir. I mean the actual --

8 Q Location?

9 A Location, operation, yes.

10 Q So, prior to 1999 Notices of Federal Tax

11 Liens can come from anywhere, but since the

12 restructuring and especially since the 2005

13 changes, they all come from one central location,

14 generally?

15 A Generally, not absolutely.

16 Q Exceptions are if there is a jeopardy

17 issue?

18 A Several exceptions.

19 Q They do not evade your view, they may

20 happen and then you may find out about them; is

21 that right?

22 A Yes.

23 Q There is still a system in place for

24 Notices of Federal Tax Lien to be issued, right?

1 A Yes.

2 Q Do your Notices of Federal Tax Liens  
3 have to be approved by Ms. Sherwood?

4 A No.

5 Q She is your boss, you said and she has  
6 the same -- since it is your boss, she has the  
7 same power to sign that you have; is that true?

8 A I do not know.

9 Q Okay. How does generally a revenue  
10 officer or revenue agent or employee of the IRS  
11 obtain a Notice of Federal Tax Lien signed by  
12 you? How do they obtain that? What is the  
13 procedure they have to follow to get that?

14 A I do not know the entire procedure.

15 Q Say, at your site.

16 A Generally they would request it based on  
17 a case they have.

18 Q The case, there's a request form they  
19 have to fill out?

20 A I can't actually take you through the  
21 procedures.

22 Q You do not know what they are?

23 A I have some familiarity, but I will not  
24 guess because I do not do that every day.

1           Q     In your campus, who would be the one who  
2     could tell us how an IRS agent or officer obtains  
3     your signature on a Notice of Federal Tax Lien to  
4     a case they are assigned to?

5           A     Actually the best source is the Internal  
6     Revenue Manual.

7           Q     The manual. On a refile -- could you  
8     explain what a refile is? And specifically, a  
9     Refile of Notice of Federal Tax Lien.

10          A     Generally?

11          Q     I will not try to pin you down.

12          A     There is ten-year statute for collecting  
13     -- collection. The initial lien, I believe, is  
14     filed for six years. If somewhere during that  
15     process before that lien expires, there is belief  
16     by whomever that the lien should be held in place  
17     for priority, then a lien is refiled.

18          Q     For another six years?

19          A     No, until the collection statute --

20          Q     Expires?

21          A     -- expires or unless it is extended.

22          Q     Do you know whether that changed to 10  
23     years at some point in time? The reason I ask  
24     that, if you look on Exhibit 3 of the Government,

1 it says, "Last day for refile" and a column there;  
2 but on Exhibit 1, it has, "last day for refile"  
3 and the actual date is 10 years and a month after  
4 the assessment date occurs. Do you know if that  
5 changed to 10 years or still six years?

6 A I think for the original.

7 Q From the manual, it is still six years?

8 A Yeah.

9 Q Now, with your signature on a Notice of  
10 Federal Tax Lien or refile, you're not telling --  
11 you personally are not telling the court clerks'  
12 office where this gets filed with the document  
13 locator number, you are not telling them that all  
14 of these things are true and correct to the best  
15 of your knowledge and belief, are you?

16 A The document that comes out of the  
17 system is based on the current information that  
18 the IRS has.

19 Q Right. But your signature on there is  
20 not saying to the clerks' offices "This is the  
21 current information that the IRS system has"?  
22 Aren't you specifically talking about when your  
23 signature appears on a document, aren't you  
24 saying, "This is specifically the information we

1 have on Mr. Springer and the specific information  
2 on the date of assessment and this is the specific  
3 amounts"? Isn't that what your signature would  
4 mean on the document?

5 A I am not sure what you are asking. It  
6 is whatever the IRS shows that would be due.

7 Q Okay. You have, in the past, dealt with  
8 in your own personal knowledge, writing checks  
9 before?

10 A Yes.

11 Q A blank check really can get you in a  
12 lot of trouble, for most people?

13 A Yes.

14 Q But a check you fill out with your name  
15 and where you write it to and the amount and your  
16 signature, the check has a specific intent, a  
17 specific purpose; and you are saying, "I will  
18 stand good for this much money on this document"  
19 with your signature on the signature line, right?

20 A On that date.

21 Q Exactly. But here, your signature is  
22 not really saying anything about anything on the  
23 document; is that true or false?

24 A I am not sure what you are asking, but I

1 think that is false.

2 Q You do or do not have firsthand personal  
3 knowledge of any of the information on Government  
4 Exhibit 3? Firsthand knowledge. Can you verify  
5 the stuff on Exhibit 3 right there is accurate  
6 under penalty of perjury?

7 A I would have to look at the system.

8 Q That is what I am asking you.

9 A But at the time that the document is  
10 produced, there are review processes that say  
11 "this is generally what is in the system."

12 Q Okay. The two documents that I have  
13 before you, 1 and 3, and your signature is not on  
14 1, and there are differences between the two  
15 documents, but they purport to basically represent  
16 the exact same number except for this number  
17 here. When you do a refile, aren't they supposed  
18 to take the Notice of Tax Lien and then refile  
19 it? Or are they supposed to create another one  
20 and alter it and a make it look like it is the  
21 same and put your signature on that one? Because  
22 this document here and this document here are not  
23 the same document. You agree with that that they  
24 have differences in them?

1 A Yes.

2 Q I am not talking about the information  
3 filled in. I am talking about the blank form, the  
4 668YC and this is 668F, and this says "district"  
5 and this says "area".

6 A Yes.

7 Q This document is not a refile of this  
8 document, to the best of your knowledge?

9 A To the best of my knowledge it is a  
10 refile.

11 Q Okay. Tell me how -- what is the  
12 significance of the meaning "refile"?

13 A At the time the initial lien was about  
14 to expire --

15 Q Right.

16 A -- but the taxes have not been paid.

17 Q Okay.

18 A You refile based on lien law, to  
19 maintain your place --

20 Q Okay.

21 A -- that is the purpose of the refile.

22 Q The meaning of refile: We have Notice of  
23 Tax Lien in place, it is about to expire, we are  
24 refiling that specific Notice of Tax Lien,

1 correct?

2 A I would not agree with that.

3 Q From your job position, that is not the  
4 best way to describe it?

5 A Exactly.

6 Q Okay. Do you have any manual or  
7 procedure or knowledge of any discussion of what  
8 the word "refile" means?

9 A You mean from my knowledge?

10 Q Since 1982?

11 A Yes.

12 Q Is "refile" the serial number?

13 A No. It is a component, everything based  
14 on the initial lien that was filed.

15 Q It is true, is it not, the Notice of  
16 Federal Tax Lien arises without regard to whether  
17 a Notice of Federal Tax Lien was filed or not; is  
18 that true?

19 A I think your wording was a "Notice of  
20 Federal Tax Lien". A statutory lien arises.

21 Q This Notice of Federal Tax Lien  
22 procedure cannot begin until after a lien arises  
23 as a matter of law; is that true?

24 A I believe that is true.

1           Q     So this Notice of Federal Tax Lien is  
2           basically being used to go out into the states and  
3           make a priority claim over property of the  
4           taxpayer within the state's jurisdiction; is that  
5           true or false?

6           A     That is only part of it.

7           Q     What is the other part?

8           A     The law requires if a statutory lien  
9           arises, that the Government provides Notice of  
10          Federal Tax Lien for the public.

11          Q     Now, just to tell the public there's a  
12          lien there, just in general?

13          A     Generally.

14          Q     Okay. I want to show you Government's  
15          Exhibit 4. And Mr. Strong, that is just a copy.  
16          This is Government Exhibit 4. It has the same  
17          serial number as Government's Exhibit 3, just last  
18          four, 4770. And it has your signature on a refile  
19          document. April 26, 1999 is the date. And it is  
20          not the same -- I will help you out there. It is  
21          not the same document as Exhibit 1. It has your  
22          name, but you have never seen it before; is that  
23          true?

24          A     Yes.

1           Q     And you never met Fred Rice before and  
2     never met Brenda Jones before.  You would not know  
3     them from anybody if they were in the room, would  
4     you?

5           A     Not that I know of.

6           Q     Now, on these documents right here, the  
7     significance of having the taxpayer's name on the  
8     document, this document is meaningless without a  
9     taxpayer's name?  If it is blank, it would -- can  
10    you send a blank 668 to the courthouse?

11          A     I can't weigh on if it is meaningless or  
12    not.  We are required to list the name.

13          Q     What is the significance of the address?

14          A     To identify where the taxpayer lives  
15    based on the records.

16          Q     Based on the records, okay.  How does  
17    the IRS have or hold an address for a taxpayer, if  
18    you know?

19          A     There are a variety of ways.

20          Q     Now, is it generally, the master file,  
21    specific?

22          A     From my plain language?

23          Q     Yes.

24          A     Because the taxpayer filed or something

1 was submitted to the Service with their address on  
2 it.

3 Q Would you consider a Notice of  
4 Deficiency -- I will show you Defendant's Exhibit  
5 1 already in the case. Would you say if the IRS  
6 sent Notice of Deficiency to an address, that is  
7 an address the IRS was aware of at the time they  
8 sent the deficiency out?

9 A It seems like it would be.

10 Q Is there a way for an address to appear  
11 on an IRS document without the IRS having that  
12 firsthand knowledge of that address?

13 A Having some knowledge or belief that was  
14 the address.

15 Q If in 1996 -- I believe that is the date  
16 -- it is in the Government complaint, September  
17 1996. If documents were issued in 1999 with a  
18 different address -- and the reason I ask you this  
19 is because of the knowledge you gave me so far, if  
20 a Notice of Tax Lien is derived from Notice of  
21 Deficiency and the addresses are different, then  
22 what is the policy or your understanding of which  
23 address the Government is supposed to go by? Have  
24 you ever heard of "last known address" before, or

1 that phrase?

2 MR. STRONG: Objection. That is  
3 compound.

4 Q You are right, that is compound. It is  
5 hard because she is being so honest with me. You  
6 would agree Exhibit 1 and Exhibit 3 do not have  
7 same address that Defendant's Exhibit 1 has, you  
8 agree?

9 A Based on what I see.

10 Q Would agree somewhere in the IRS records  
11 or system, there's a logical explanation for that?

12 A I would assume.

13 Q Generally speaking, would it be if the  
14 address changed from 1996 to 1999, something had  
15 to change for this address to become the current  
16 last-known address?

17 MR. STRONG: Objection, assumes  
18 facts.

19 Q If she knows?

20 A I do not know.

21 Q Have you ever dealt with or seen a tax  
22 lien with CPD hearing notice that was sent to the  
23 wrong address?

24 A Not personally.

1           Q     You have seen Notice of Tax Liens with a  
2     right to a CPD hearing on it with your name on  
3     them, haven't you?

4           A     At some point.  You have to be somewhat  
5     familiar with a tax hearing and a CPD hearing  
6     because you offer them to the public, true?

7           A     The service does, yes.

8           Q     What I gather, there are lots of  
9     documents with your name on it and you do not know  
10    your name is on it?

11          A     That is not what I said.

12          Q     I am trying to get to that.  Your  
13    signature is getting ready to be a really big  
14    deal.  Is it safe to say that documents that go  
15    out of any place with the name "Internal Revenue  
16    Service" over it, those documents go out with your  
17    signature on them, you have no firsthand knowledge  
18    of those documents, generally speaking?

19          A     What do you mean "firsthand"?

20          Q     Did you know your name was being put on  
21    the document 668?

22          A     In my position, I do know and understand  
23    that if there is a balance due and the  
24    determination made that a Federal Notice of Tax

1 Lien has to be filed, that my name will be the  
2 official name with signature that goes out on  
3 those documents.

4 Q Since 2006?

5 A And some other times prior.

6 Q But not at the level it is now?

7 A Yes. Actually at some point before, in  
8 another job I had.

9 Q Same thing?

10 A Yes.

11 Q Just the restructuring part is what  
12 changed?

13 A Yes.

14 Q Who makes the determination before you  
15 come to the conclusion that, as you said, the  
16 determination is made that a lien is arisen, who  
17 makes the determination that a lien actually does  
18 exist?

19 A That is driven by the law.

20 Q Is that driven by computer?

21 A No, that is driven by law.

22 Q Does the computer play a role in that?

23 A No. The computer only has the  
24 information based on any outstanding liabilities.

1           Q     Okay.  So if Notice of Federal Tax Liens  
2     are -- have you ever had occasion to deal with  
3     withdrawing of Notice of Federal Tax Lien?

4           A     Yes.

5           Q     And how does your -- how does the system  
6     determine a Notice of Federal Tax Lien needs to be  
7     withdrawn?

8           A     Based on various circumstances that may  
9     occur.  You can determine that a Notice of Federal  
10    Tax Lien needs to be withdrawn.

11          Q     It is possible a computer could  
12    mistakenly issue a withdraw of Notice of Federal  
13    Tax Lien?

14          A     Say that again, please?

15          Q     You said earlier that a tax lien is  
16    determined, then the information is in the  
17    computer and it spits out a document with your  
18    name on it?

19          A     Okay.

20          Q     And so now I am dealing with -- we dealt  
21    with refiles before, and now we are dealing with  
22    withdraws of Federal Tax Liens.  Withdrawing a  
23    Notice of Federal Tax Lien is doing what?  What is  
24    it doing?  What is the function of a withdraw of a

1 Notice of Federal Tax Lien?

2 A For just that purpose.

3 Q Is that withdrawing the document with  
4 the serial number and information on it, or is it  
5 withdrawing the lien?

6 A It is withdrawing that particular  
7 document.

8 Q So the withdraw is specific to the  
9 serial number; is that true, generally?

10 A I think so.

11 Q Okay. Who would know -- either above  
12 you or below you, who could testify about the  
13 procedure of withdrawing a Notice of Federal Tax  
14 Liens done by the IRS?

15 A I would refer you to the manual that  
16 lays out the process.

17 Q Do you know what part of the manual that  
18 would be? Or who would know what part of the  
19 manual is?

20 A I think that you could probably find  
21 that on our website.

22 Q IRS.gov?

23 A Yes.

24 Q Do you know whether withdraw of Notices

1 of Federal Tax Liens have to be signed?

2 A Actually, I believe they do.

3 Q Would you also agree Notices of Federal  
4 Tax Liens need to be signed?

5 A Yes.

6 Q Would you agree that refiles have to be  
7 signed?

8 A Yes.

9 Q What I will do, I am just going to go  
10 through these documents. You have said you have  
11 never seen Exhibit 1. You have said that you have  
12 not seen Exhibit -- you never said you have not  
13 seen Government Exhibit 2 before with your  
14 signature on the bottom, Fred Rice?

15 A I do not recall.

16 Q You do not deny that is your signature?

17 A It looks like it.

18 Q Have you ever had a case where people  
19 have forged your name on a document?

20 A Say that again?

21 Q Has anyone ever been indicted or charged  
22 with forging a document with your name on it?

23 A I do not know.

24 Q You would know if someone stole your

1 identity; would you not?

2 A You asked if I knew someone's been  
3 indicted.

4 Q Have you ever known of any named human  
5 being that forged your signature on any document?

6 A I think I have been advised before.

7 Q That it has happened?

8 A Yes.

9 Q Has it ever happened within the system  
10 that you operate? It is someone -- maybe a  
11 taxpayer has done it, but never inside the Service  
12 ever forged your name?

13 A No.

14 Q Exhibit 3, with your signature on the  
15 refile with new serial number there, you have not  
16 seen this either, true?

17 A Not that I recall.

18 Q Also Exhibit 4 there is a refile, your  
19 signature there and you have not seen that?

20 A I do not recall.

21 Q Would you recall if you had seen them?  
22 You do not have occasion to ever look at Notice of  
23 Federal Tax Liens?

24 A Once in a while.

1           Q     So, it would be a rare occasion that you  
2     laid your eyeballs on a Notice of Federal Tax Lien  
3     or a withdraw of Notice of Federal Tax Lien at  
4     this point in your career?

5           A     Not rare. We do do reviews.

6           Q     Out of ratio of 10 million documents  
7     nationwide with your name on it, you may have  
8     looked at a couple?

9           A     I do not know.

10          Q     It is a low number. Exhibit 5 has your  
11     signature. You have not seen that before, either?

12          A     No.

13          Q     Number 6 has got your signature on it  
14     and you have never seen that?

15          A     Not that I recall.

16          Q     Now, this is Government's Exhibit 7,  
17     Withdraw of Filed Notice of Federal Tax Lien and  
18     it has your signature and "Director Campus  
19     Compliance Operations".

20          A     Yes.

21          Q     Do you have any reason to believe why  
22     that document is not authorized or was issued in  
23     error?

24          A     Ask that question again?

1           Q     I will try it again. For your signature  
2     to be on that document, that document had to go  
3     through a process of the IRS; true or false?

4           A     I would agree.

5           Q     And to get that withdraw, somebody had  
6     to make a request for that withdraw; is that true?

7           A     No.

8           Q     Okay. How does withdraw -- you are  
9     saying if -- okay, sometimes -- then you are  
10    saying, sometimes somebody can catch in the  
11    Service a mistake and withdraw something; is that  
12    what you are saying?

13          A     No. That is not what I am saying.

14          Q     I have spoken at length with a person  
15    who does review withdraws, so I am fully aware how  
16    that operation works. You have a small role with  
17    your signature here.

18          A     Right.

19          Q     I know that person says the same thing  
20    you said here: The computer is the one that puts  
21    the signature there, that is why they are all  
22    identical.

23          A     Okay.

24          Q     For that document to have your name,

1 doesn't that mean that at least somebody at the  
2 IRS looked at that document and made the  
3 determination to withdraw the Federal tax liens?

4 A No.

5 Q Does that same thing hold true with  
6 Notices of Federal Tax Liens that just because  
7 your name is on there, it does not mean there is a  
8 tax lien?

9 A No, that is different. There is a  
10 process. Sometimes there's a request and  
11 sometimes there's other things that trigger a  
12 withdraw.

13 Q So the process to get a Notice of Tax  
14 Lien filed is different from the process of  
15 getting a withdraw?

16 A Can be.

17 Q But both end up with your signature  
18 generally?

19 A Yes.

20 Q On a withdraw with your signature on it  
21 -- I will get 7 and you can read along with me --  
22 it says, "I certify". Who is the "I" in that?

23 A That would be me.

24 Q "I certify that the following named

1 taxpayer met one or more of the elements of the  
2 Internal Revenue Code section 6323J." Have you  
3 ever seen 6323J before?

4 A Some time ago.

5 Q Okay. We are looking for J, "Withdraw  
6 of Notice in certain circumstances." Would you  
7 agree it lists four circumstances of Notice of  
8 Federal Tax Lien?

9 A Based on what I see there, yes.

10 Q Does that appear to be different  
11 language than what you have seen in the past, as  
12 best you know?

13 A Best I know.

14 Q If you say "I certify" on a Withdraw of  
15 Notice of Tax Lien and cite 6323J, that is that  
16 code section in this book, the Internal Revenue  
17 book?

18 A Yes.

19 Q If the years coordinate?

20 A Yes.

21 Q Now, you say, "I certify the following  
22 named taxpayer has met one or more of the  
23 following elements of the Internal Revenue Code."  
24 The first one says, "If the secretary determines

1 that the filing of such Notice was premature or  
2 otherwise not in accordance with administrative  
3 procedure of the secretary."

4 Do you know whether or not you issued  
5 that document based on: A -- remember it says  
6 6323J, but does not say specifically A, B, C or D.  
7 Would you know if it was A?

8 A I do not know.

9 Q Do you know whether "the taxpayer has  
10 entered into agreement under 6159 to satisfy the  
11 tax liability for which the liens imposed by means  
12 of installment payment unless such agreement  
13 provides otherwise"?

14 A I do not know.

15 Q Is it safe to say you don't know whether  
16 Withdraw of Notice facilitated the collection of  
17 the tax liability?

18 A Not just by looking at this document.

19 Q And the last one, "taxpayer" -- "the  
20 national taxpayer tax codes advocate the withdraw  
21 of the Notice is in the best interest of the  
22 taxpayer and the United States"?

23 A I do not know by looking at this.

24 Q Of those four, how would you determine

1 -- if you had to find out -- if the Court said,  
2 "I need you to go find out which of the four you  
3 were certifying when you signed that document,"  
4 how would you try to determine that? What steps  
5 would you take?

6 A I guess I would look up the case file or  
7 the case.

8 Q The case file. Who would hold the case  
9 file?

10 A I am not -- do not know if it is case  
11 file anymore. We are trying to do it all  
12 electronically these days. It could be the  
13 revenue officer that has your case.

14 Q Okay. Are you suggesting that the  
15 revenue officer may have had something to do with  
16 the withdraw?

17 A No. I am saying "could be". There are  
18 a variety of ways.

19 Q I will throw a net over that  
20 word "variety". I want to catch everything in  
21 that "variety" that is conceivable, but not  
22 erroneous. The revenue officer is one place that  
23 you would go. Is there any other place that you  
24 would go?

1           A     The Offer and Compromise Specialist.

2           Q     Okay.  How about technical services?

3     Would you go to the technical services group  
4     manager?

5           A     You could.

6           Q     If the technical services group manager  
7     had knowledge of that withdraw, could you explain  
8     what their function is?  How would they issue a  
9     withdraw?  How do they have authority to issue a  
10    withdraw?

11          A     I can't take you through the process,  
12    but they have the authority.

13          Q     Do you know if they have a tier of more  
14    than one person to look at the file to make the  
15    determination?

16          A     I do not know.

17          Q     There is a level of review that the IRS  
18    has in place nationwide; is there not?

19          A     If you are talking about technical  
20    services, I do not know that either.

21          Q     You do not have anyone in technical  
22    services underneath you?

23          A     No.

24          Q     Now, you are the one that is certifying

1 this to be true?

2 A Yes.

3 Q But now you are saying you do not know  
4 whether that is true until you review the file?

5 A Right.

6 Q And what you would review? You do not  
7 know, per se, but you try to get the case file and  
8 look to the computer system and gather information  
9 from a whole host of areas to make the  
10 determination of what you meant by your  
11 certification; is that true?

12 A Well, from whomever.

13 Q There could be more than one "whomever";  
14 is that true?

15 A I guess it could be.

16 Q Now, if the Withdraw of Notice of  
17 Federal Tax Lien does not have the revenue  
18 officer's name printed on it, but just you; but  
19 the notice of tax lien withdraw has the revenue  
20 officer's name on it and your name and signature,  
21 can you explain to me why that could possibly be?

22 A Because I am authorized under my duties.

23 Q Is it safe to say the revenue officer  
24 did not have anything to do with it since his name

1 is not on it?

2 A No, that is not --

3 Q That is not a key ingredient. I showed  
4 you Government's Exhibit 7, now go to Exhibit 8.

5 I just want to point out the serial  
6 number issue here. The last four on Exhibit 7 was  
7 3507. And the last one of Exhibit 8 were M607.  
8 Those serial numbers coordinate to a specific  
9 Notice of Federal Tax Lien with those numbers on  
10 there, right? And that is how the IRS keeps track  
11 of it?

12 A I said, "I guess".

13 Q When you certify a document, you do not  
14 know the serial number; you do not know the  
15 specific provision of the statute that you are  
16 certifying under; is that true? You do not know  
17 both of those?

18 A I am not sure what you are saying.

19 Q You would not be able to tell the serial  
20 number because you do not know that much about it.  
21 I will leave that, if you do not know, I can't go  
22 any further on that. Serial numbers are  
23 meaningless to you --

24 A No, I did not say that. I said, "I

1 can't take you through the process."

2 Q Okay. You could go back and get the  
3 case file and look up that serial number?

4 A Yes.

5 Q That is what that serial number is for,  
6 is it not; so you can find it?

7 A Yes.

8 Q If you look at Exhibit 8, that is same  
9 language as 6323J up here. Then below  
10 it, "Internal Revenue Service" -- I am starting  
11 second sentence: "Internal Revenue Service  
12 therefore withdraws the Notice of Federal Tax Lien  
13 of these taxes and additions by IRC section 6321."

14 MR. STRONG: You missed a  
15 sentence.

16 Q "Therefore withdraws the Notice of  
17 Federal Tax Lien" -- sorry, "Withdraw of this tax  
18 lien does not affect the statute of lien provided  
19 by 6321." Do you know what that section is?

20 A I have some knowledge, statutory lien.

21 Q Yes. You do not actually go by the  
22 language of 6321, you go generally by the manual  
23 or regulations; is that true?

24 A Everything we do is in accordance with

1 the law.

2 Q By "law", you mean statutes, right? You  
3 mean procedures and manual and all that stuff?

4 A No, I mean, "by the law".

5 Q Okay. So your verification here has  
6 nothing to do with anything but the law?

7 A It references a specific code.

8 Q That is what you are certifying?

9 A Based on this document.

10 Q What does it mean, "The Notice is being  
11 withdrawn"? The lien is not affected by this  
12 withdraw? What does that mean in that language?

13 A The statutory lien arises after Notice  
14 of Demand.

15 Q And refusal to pay?

16 A It does not have to be refusal to pay,  
17 just that it is not paid after a certain period of  
18 time.

19 Q Do you know how much time that is?  
20 Short time?

21 A Short time.

22 Q 30 days?

23 A I think less than that.

24 Q Generally the taxpayer had to have

1 notice and refused to pay in order for there to  
2 have a lien arise?

3 A It is based on whether it's paid or not  
4 after.

5 Q Okay. Regardless of Notice of Demand?

6 A Yeah, after.

7 Q As long as it is owed?

8 A Yes, and if it is owed and Notice of  
9 Demand.

10 Q Exhibit 8, Government's Exhibit 8 has  
11 your signature again on it. This says Dallas,  
12 Texas, August 23, 2007. Do you see that?

13 A Yes.

14 Q When it says, "Notice was prepared and  
15 signed Dallas, Texas", how could it be signed in  
16 Dallas by you?

17 A It does not say I was in Dallas, Texas.

18 Q Says the notice was prepared and signed  
19 in Dallas, Texas.

20 A It does not say I was there. This is  
21 the process that is in place.

22 Q I understand where you are on that. So  
23 is it safe to say that no document came out of  
24 Cincinnati or through campus -- it will come back

1 to me -- director campus compliance operations, is  
2 that over Dallas, Texas?

3 A No, it is not over the site, it is over  
4 the lien.

5 Q I understand that. So, when this  
6 says "Dallas, Texas", what does that mean to you?

7 A What does that mean to me?

8 Q Yes.

9 A I don't know.

10 Q You think that is more of an irrelevant  
11 thing because of the restructuring?

12 A No. Just that I will not guess.

13 Q So, there's an actual possibility that  
14 there are documents in the country with your  
15 signature on them with different cities and states  
16 on that line and that is because of the procedure  
17 --

18 A The process.

19 Q -- the process works?

20 A Yes.

21 Q If it says -- let's take the  
22 words "signed off" for a moment. "This Notice was  
23 prepared at Dallas, Texas." Now, if it said that  
24 and you got this case file and saw this document,

1 would you contact someone in Dallas, Texas to find  
2 out the specifics of this document?

3 A No, not necessarily.

4 Q Would you say that Dallas, Texas is  
5 meaningless?

6 A No, I am not saying that.

7 Q What is the relevance of Dallas, Texas  
8 on this document?

9 A I do not know.

10 Q If somebody in Dallas wanted to withdraw  
11 a Notice of Federal Tax Lien, they go into the  
12 computer system and type something in?

13 A They could.

14 Q And the computer would print this out  
15 and your signature would appear on it if that is  
16 what they asked the computer to do?

17 A They could.

18 Q That person is authorized to do that  
19 how?

20 A Well, it depends. It could with be the  
21 person assigned to the case.

22 Q A revenue officer?

23 A Yes.

24 Q Do revenue officers have the authority

1 to use your signature on documents?

2 A Yes.

3 Q What is the level that a revenue officer  
4 has to be to be authorized to use your signature?

5 A I do not know. Most revenue officers at  
6 least at journey level have certain authorities.

7 Q "Journey" you said?

8 A Yeah.

9 Q So, if your signature is over the name  
10 of Fred Rice, then does that suggest to you Fred  
11 Rice used your signature?

12 A No. It suggested that he requested a  
13 lien or lien filing and put it in the system and  
14 then he allowed us to process it.

15 Q That is how your signature got over his  
16 name?

17 A Yes.

18 Q This was done in Dallas, Texas,  
19 Government Exhibit 8. How would you go about  
20 finding out who actually issued this? Exhibit 8.

21 A I would check the system.

22 Q What would you look for in the system to  
23 determine who issued that?

24 A I would ask someone in my organization.

1 Q "Tell me what that was"?

2 A Yes.

3 Q That is not necessarily Dallas, Texas  
4 but it could be anywhere. Dallas does not really  
5 tell us anything, does it?

6 The next document is Government's  
7 Exhibit 9 which is another withdraw and you see  
8 your signature and you see August 23, 2007 there?

9 A Yes.

10 Q And would you have any reason to believe  
11 that this document could be false or wrong or  
12 issued in error as you sit here today? False,  
13 wrong or issued in error?

14 A I do not know that.

15 Q Is there a presumption that it is false  
16 or a presumption that it is not false?

17 A Neither.

18 Q Right in the middle?

19 A It is neither. Without me actually  
20 having access, you just gave me a document. I  
21 can't answer that without actually looking.

22 Q As a general rule, you authorized  
23 documents to go out with your signature on them  
24 with the presumption that they are accurate and

1 correct; true or false?

2 A Say that one more time.

3 Q Let me lay a foundation. You said -- on  
4 Government's Exhibit 7 you said, "I certify the  
5 following named taxpayer has met one or more of  
6 the following elements of the Internal Revenue  
7 Code 6323J", and you said, "that must be me"?

8 A Yes.

9 Q Obviously if it's not, there's another  
10 issue we tried to avoid there. So what I am  
11 saying with 9 here, that by your signature on  
12 these withdraw documents, that there's a  
13 presumption that everything on them is to be  
14 believed by whoever, the public or County  
15 Recorder's office; that they have a presumption  
16 the public should rely upon those documents as  
17 being accurate?

18 A Generally.

19 Q Generally. So, a withdraw is the same  
20 general category, that it is more likely than not  
21 the public and county courthouse rely upon those  
22 documents as them being accurate?

23 A Generally.

24 Q Isn't it presumed accurate until

1 otherwise said by you? If you have a document  
2 with your signature on it and the County  
3 Recorder's office said, "Here is a lien notice,  
4 here is a withdraw", then right now everyone can  
5 rely -- for every sale of property in the country  
6 that has a document in the abstract with your name  
7 on it, they can rely upon that withdraw as being  
8 -- I would write "insurance" on it?

9 A Generally.

10 Q I understand "withdraw" does not  
11 necessarily mean there is no tax lien, and we have  
12 had testimony that the Notice of Federal Tax Lien  
13 is just securing the Government's position. So,  
14 the withdraw unsecures the Government's position,  
15 right --

16 A Yes.

17 Q -- in the same sense? Now, what led us  
18 to you has to do with Government's Exhibit 10 and  
19 11. Is that your signature on 10 at the bottom?

20 A Yes.

21 Q If you read along with me.

22 MR. STRONG: That says, "part 2  
23 taxpayer copy same as Exhibit 11?"

24 MR. SPRINGER: That is right. The

1           one I have is yours with -- yours does not  
2           have -- you do not have the backside of this.  
3           This is stack of your exhibits. I took that  
4           right off of your exhibit.

5           MR. STRONG:           I just wanted it  
6           noted for the record.

7           MR. SPRINGER:         Good point. Noted.

8           BY MR. SPRINGER:

9           Q     If you read along with me there, "I  
10          certify" -- and again, that is you if your  
11          signature is on the bottom?

12          A     I would assume.

13          Q     "That the following named taxpayer and  
14          the requirement of 6325 Internal Revenue Code  
15          satisfied taxes and liens listed below and all  
16          statutory additions." This does not go to a  
17          Notice of Federal Tax Lien, that is not speaking  
18          of withdrawing the federal tax lien like you saw  
19          in 7, 8, 9, but this is actually saying, "Game  
20          over"; isn't that true?

21          A     Yes.

22          Q     Do you remember on 7, 8, and 9 that they  
23          were dated 23rd of 2007 on 9; 23rd, 2007 on 8; and  
24          23rd, 2007 on 7. Do you see that?

1           A     Yes.

2           Q     Then if you notice on 10, is the date  
3     the same date?

4           A     Yes.

5           Q     This is 668Z; isn't that true?

6           A     Yes.

7           Q     The same capacity you signed the  
8     withdraws on that day, you also, in same capacity,  
9     released the tax lien, not just the Notices; isn't  
10    that true?

11          A     Yes, based on this document.

12          Q     Now, this document it has up top of  
13    it, "Small business, self-employment area 5." You  
14    spoke earlier about area 6 that you were over. Do  
15    you know where area 5 is? Let me get you a dot in  
16    the middle. Is Texas in area 5?

17          A     I think it is.

18          Q     Thank you. When you said  
19    here, "Therefore, the lien provided by section  
20    6321 for these taxes and additions has been  
21    released", you did not say it has been paid, did  
22    you? Do you see that?

23          A     Yes.

24          Q     It says "been released"?

1           A     Okay.

2           Q     It does not say "been paid." You did  
3 not certify that all the money was received by the  
4 IRS including interest and penalties and all that,  
5 did you?

6           A     Not based on this.

7           Q     You certified this is your signature on  
8 this document on here?

9           A     Yes.

10          Q     Can you give me an example or an  
11 understanding -- because I know you laid  
12 foundation you do not have firsthand knowledge of  
13 documents with your name on them. I want to know  
14 your policy and procedure, as does the Court --  
15 can you tell me how a document like this can be  
16 issued with your name on it without somebody  
17 knowing about it and doing it? I will help you.  
18 On Notice of Federal Tax Liens, you have given  
19 testimony that it can be filed under certain  
20 conditions. You said it had to be signed.  
21 Refiles had to be signed, but you did not  
22 specifically say that some agent or officer had to  
23 do it?

24          A     Yes.

1           Q     Then we got to withdraws and you said  
2     the same thing.  So there was a little difference  
3     between the Notice of Tax Liens and the other two  
4     I just gave you.  Now, this is a Certificate of  
5     Release of Lien.  You remember, the withdraws said  
6     that does not mean the tax lien -- the tax lien is  
7     still in place on Exhibits 7, 8 and 9.  It  
8     said, "The Internal Revenue Service therefore  
9     withdraws Notice of Federal Tax Lien.  Withdraw of  
10    this Notice does not affect the statutory lien";  
11    but on Exhibit 10 it does, doesn't it?

12           A     Yes.

13           Q     Have you ever -- by the way, this says  
14    "Taxpayer copy part 2", right?

15           A     Yes.

16           Q     How would a taxpayer's copy be obtained  
17    -- who gets the taxpayer copy?

18           A     I will say the taxpayer should.

19           Q     "Should", right?

20           A     Yes.

21           Q     Now, you are familiar with the Internal  
22    Revenue Service's master file system to some  
23    degree?

24           A     Yes.

1 Q Are you familiar with assessment to some  
2 degree?

3 A Yes.

4 Q Are you familiar with the "summary  
5 record of assessment" as a phrase or terminology?

6 A Not really.

7 Q Okay. You have heard the  
8 phrase "assessment officer"?

9 A Not really.

10 Q Do you know what an assessment is?

11 A Yes.

12 Q Tell me what that is?

13 A An assessment is the tax liability that  
14 arises and it has been assessed.

15 Q Is it safe to say it has been recorded?

16 A Not necessarily.

17 Q So an assessment can arise without it  
18 being recorded?

19 MR. STRONG: Objection.

20 Define "recorded".

21 Q Earlier we discussed 6301 that dealt  
22 with collection of taxes by the secretary, and we  
23 dealt with 6321 dealing with tax liens arise as  
24 matter of law. And we dealt with 6323J that dealt

1 with withdraw of liens. And we have 6325 which we  
2 are on now dealing with the Certificate of Release  
3 that you certified. Do you see that?

4 A Yes.

5 Q 6201 says, in the same book we read  
6 earlier, chapters on assessment. It goes down  
7 here and starts out -- 6201 -- it says, "Authority  
8 of the secretary", right?

9 A Yes.

10 Q Now, you can read it first -- read that  
11 first. Doesn't it say 6201 and 6203 doesn't it go  
12 down -- 6202 says "time of assessment", and  
13 doesn't it explain the time of the assessment?

14 A I did not look at that.

15 Q Look at those, 6202 and 6203.

16 A Okay.

17 Q Have you ever on occasion read those  
18 before today?

19 A I probably have read this.

20 Q In training or something. Didn't 6201  
21 say, "The secretary is authorized and required to  
22 make inquiries and determinations and assessments  
23 of all taxes, interest and addition amounts to tax  
24 and any former" -- excuse me -- "and assessment

1 penalties imposed by this title are accruing under  
2 any former penalties of law that have not been  
3 duly paid by in the time and manner applied by  
4 law"? Is that what you just read in 6201?

5 A I believe so.

6 Q In 6202 did it not say, "Establishing by  
7 regulation a mode at time of assessment", and did  
8 it not say, "If the mode or time for the  
9 assessment of any Internal Revenue tax, including  
10 interest and additional amounts to the tax and  
11 assessment is not otherwise provided for the  
12 secretary may establish the same by regulation"?  
13 Did you read that?

14 A Yes.

15 Q And didn't 6203 say, "The assessment  
16 shall be made by recording the liability of the  
17 taxpayer in the office of the secretary in  
18 accordance with the rules and regulations  
19 prescribed by the secretary"?

20 A Yes, I read that.

21 Q The reason I went down that road, he  
22 asked me to explain "recording". That is not my  
23 word, it is the law's word, "recording". So when  
24 I asked you, "Doesn't the assessment have to be

1 recorded?" And you said, "Not necessarily."  
2 Although your documents that are signed -- I will  
3 not say "your documents", the documents with your  
4 name on them -- clearly have the word "assessment"  
5 on them. They have "Assessment Column", "Last day  
6 for e-filing." Those are words I did not make  
7 up. I am asking -- not you personally, but the  
8 IRS in "you" -- to explain what you mean by those  
9 words. When I ask you, "isn't it true that for an  
10 assessment to exist, it must be recorded based  
11 upon what you just read?"

12 A But it does not say "recorded" anywhere.

13 Q I agree. It just says "By regulation  
14 prescribed by the secretary."

15 A Yes.

16 Q The "where" is answered by regulation,  
17 wouldn't it?

18 A I guess.

19 Q You do not have any familiarity with  
20 those regulations; is that true?

21 A I think we already discussed that fact  
22 that once a liability arises and the demand is  
23 made for payment, you have the assessment on what  
24 is known as a 23-C date.

1 Q Are you also familiar with the racks 006  
2 (phonetic)?

3 A No.

4 Q 23-C is your experience -- that is fine.  
5 On Exhibit 11 -- would your testimony be the same  
6 on Exhibit 11 as it is on 10 that you certify the  
7 same information and also says "taxpayer's copy"  
8 on it?

9 A Yes, based on this.

10 Q Okay. You testified earlier that you  
11 have never -- other than Mr. Strong speaking with  
12 you for this deposition or however that went, that  
13 you never had occasion to utter or read or think  
14 about the name Lindsey K. Springer?

15 A Actually, I think simultaneously a  
16 document came in the mail.

17 Q Could it have been a Claim for Release  
18 of Lien?

19 A No.

20 Q Do you know what that document was  
21 generally?

22 A I can't remember.

23 Q A request from an IRS employee  
24 underneath you?

1           A     Not, not from them.

2           Q     I will show you Exhibit 12. I am  
3 handing him the same. Have you ever seen this  
4 document, Government's Exhibit 12, signed by  
5 Janice Wiedemann?

6           A     No.

7           Q     Do you know who Janice Wiedemann is?

8           A     Yes.

9           Q     How do you know her?

10          A     She works in lien operation.

11          Q     Okay. Has she been underneath you or  
12 above you?

13          A     Below.

14          Q     Ever since you've been at campus  
15 compliance, has she been underneath you?

16          A     No. Ever since she has been there, yes.

17          Q     How long has she been there, if you  
18 know?

19          A     Probably about a year.

20          Q     A year, okay.

21          Q     Do you know if that is her real name --  
22 do not tell me her real name, I am just asking if  
23 that is her real name? Does she operate under a  
24 pseudonym or not?

1           A     I know a Janice Wiedemann.

2           Q     That is what you know her as -- okay.

3     If Janice Wiedmann made a determination that  
4     something happened, would she be authorized to  
5     make that determination by herself or would you  
6     have to approve that?

7           MR. STRONG:            Objection, that is  
8     vague.

9           Q     Describe your relationship with Janice  
10    Wiedemann?

11          A     She is a manager who works for Joseph  
12    Bud who works for me.

13          Q     Okay.  So Joseph Bud, would he be a  
14    person that she would have to get approval to  
15    issue erroneous determinations?  I know, that is  
16    just the word that is there.  Look on that  
17    document.  She wrote --

18          MR. STRONG:            Objection.  Lack of  
19    personal knowledge.

20          Q     Well, she said she knows Janice.  She  
21    can answer if she knows.  Exhibit 12, Janice  
22    wrote, "Erroneous receipt of taxpayer copy of  
23    release of federal tax lien."

24                    Under your official position, what do

1 you know about the procedure to make a  
2 determination that a taxpayer copy of a  
3 certificate of release of federal tax lien is  
4 erroneous?

5 A I am not sure what you are asking me.

6 Q Did anyone ever ask you why Exhibit 10  
7 and 11 with your name on it that you certified,  
8 why those exist?

9 A Did they ask me why?

10 Q Yes.

11 A No.

12 Q In order for someone to determine that  
13 Exhibit 10 and 11 were erroneous and you were the  
14 one that signed those, wouldn't there be some  
15 procedure they have to follow to determine if it  
16 is or is not erroneous conduct on your behalf  
17 procedure-wise? How are your employees instructed  
18 on making a determination that your signature on a  
19 certificate is erroneous? How is the  
20 determination that a Certificate of Release is  
21 issued erroneously? How is that that procedure  
22 under your --

23 A I think that goes back to whatever is  
24 going on in the case file.

1 Q Okay. So, what you are saying Janice  
2 Wiedemann had the case file at the time she wrote  
3 Exhibit 12?

4 A No, I am not saying that.

5 Q Okay. Do you see the first line she  
6 wrote -- it says, "On August 23, 2007 Internal  
7 Revenue Service mailed to you two copies of  
8 Release of Federal Tax Liens, serial number  
9 37380607 and serial number 37380807"?

10 A Yes.

11 Q Would you have any reason to believe  
12 that she would have said that not knowing whether  
13 that is true or not?

14 A I do not know.

15 Q Has she ever been cited for being  
16 dishonest in your employ?

17 A No.

18 Q You earlier said just because a document  
19 -- a Notice of Tax Lien is issued, it is not just  
20 issued for the County Recorder's offices, but it  
21 is also issued for the public in general; do you  
22 remember that?

23 A Yes.

24 Q So, her second line where it

1 says, "However, no corresponding recording office  
2 Release Certificates were mailed to the recording  
3 office." Does that really matter under your  
4 position?

5 A Are you asking my opinion?

6 Q Yeah, as your boss -- yes, ma'am, I am  
7 asking your official IRS opinion.

8 A I would think it matters. I think she  
9 is saying that they weren't released at the  
10 recording office.

11 Q Okay. Now just because a Certificate of  
12 Release was issued in general, and these don't  
13 have any recording information underneath the  
14 exhibit stamp on Exhibits 10 and 11, these were  
15 documents that said were mailed to me, "taxpayer  
16 copy"?

17 A Yes.

18 Q And you said that you have no reason to  
19 believe why she would say something if it were not  
20 true. Then the next sentence says, "However, no  
21 corresponding recording office Release  
22 Certificates were mailed to the recording office."  
23 If a tax lien is released -- if the Certificate of  
24 Release is to release all tax debt, what would it

1 matter whether it was valid or not if it was sent  
2 to a recording office or not? What is the  
3 relevance of sending it to a recording office?  
4 Does it have to be released first before it goes  
5 to a recording office?

6 A No. It is valid that it was filed at  
7 the recording office, so wherever it was filed it  
8 has to be released there.

9 Q It has to be released on the Notice of  
10 Tax Lien, right? The Notice of Tax Lien that is  
11 in the County Recorder's office, not the lien  
12 itself, that is the lien itself, it arises as a  
13 matter of law?

14 A Yes.

15 Q Didn't you say the 1011 is releasing the  
16 6321 lien itself, didn't you say that?

17 A No.

18 Q Go back to 10 and 11. It says, "I  
19 certify" -- and you said that was you, "I certify  
20 that the following named taxpayer has met  
21 requirements of section 6325 of the Internal  
22 Revenue Code and has satisfied the taxes listed  
23 below and all statutory additions."

24 A Okay.

1           Q     You certified that.  And 6325 does not  
2 necessarily mean they were paid, does it?

3           A     I will say no, but it says "satisfied".

4           Q     That can be enforceable -- isn't that  
5 the proper language of the 10 years?

6           A     No, it just says "satisfied".

7           Q     What is the relevance of having filed  
8 something by the refile date?

9           A     Because there are time frames for which  
10 you must refile.

11          Q     Otherwise they are not given -- put on  
12 at the top of the list.  If you file a tax lien in  
13 County Recorder's office, that is basically  
14 locking an interest in the county; isn't that  
15 true?

16          A     Just like any other lien.

17          Q     Except there is no judgment by a Court  
18 or jury, is there?

19               MR. STRONG:           Objection.  Assumes.

20          Q     Do you ever have to review a verdict  
21 from a jury before you authorize or sign your  
22 signature on a Notice of Federal Tax Lien?

23          A     I am not sure what you are asking me.

24          Q     I will try it again.  Do you know of any

1 procedure before your name appears on a Notice of  
2 Federal Tax Lien or a Refile of Federal Tax Lien  
3 that some procedure is in place where somebody at  
4 the IRS determines there is a judgment in the  
5 favor of the United States in the amounts listed  
6 on your Notice of Tax Lien with your signature on  
7 it?

8 A I am not exactly sure what you are  
9 asking me. I can only go by the code and how  
10 taxes arise.

11 Q And how taxes are owed?

12 A Right.

13 Q So, in the certificate on Exhibits 10  
14 and 11, did that not release the tax liability on  
15 10 and 11? Doesn't this say the 6321 tax  
16 liability is released?

17 A That is what that says. However, it is  
18 clear that it didn't, because it was never  
19 recorded.

20 Q Okay. A minute ago we talked  
21 about "recorded on the assessments". Just to be  
22 clear, "record" here means filed in the County  
23 Recorder's office?

24 A Or the appropriate place.

1 Q Could be United States District Court as  
2 well?

3 A Whatever is identified for that  
4 particular location. Generally the County  
5 Recorder's office.

6 Q It is your official position for the IRS  
7 until that Certificate of Federal Tax Lien is  
8 actually filed in the County Recorder's office,  
9 the IRS still has a tax lien interest in that  
10 taxpayer's property?

11 A If it is not released.

12 Q Do know of anything called "Release of  
13 Notice of Federal Tax Lien", have you heard of  
14 that?

15 A Yes.

16 Q Do you know what form that is?

17 A No.

18 Q There is a difference of Notice of a  
19 Release of Federal Tax Lien and a Certificate of  
20 Release; is there not?

21 A Say that again.

22 Q There is a difference between a document  
23 that said, "We are releasing the notice of Federal  
24 Tax Lien" versus a document that says, "we are

1 releasing the entire lien"?

2 A I do not know.

3 Q Okay, that is fair. Now, you said  
4 earlier that the IRS has a lien no matter what is  
5 filed?

6 A Statutory lien.

7 Q Isn't this Release released in the  
8 statutory lien no matter what is filed?

9 A The Release?

10 Q Well, if something -- if the taxpayer is  
11 burdened with the thing that exists with no  
12 written document anywhere called "a lien that  
13 arises out of a matter of law", statutory lien,  
14 there is nothing in writing when there is a  
15 statutory lien, correct?

16 A No, I do not agree with that.

17 Q Is there anything the IRS hands out that  
18 says, "This is our lien against you, Taxpayer A"?

19 A I can go only by what -- according to  
20 what our procedures are. Notice of Demand, when a  
21 liability arises, is made to the taxpayer.

22 Q Is that when the lien arises at that  
23 point?

24 A There is a time frame in the code for

1 when the lien arises.

2 Q We see that in section 6321, right? Is  
3 that what the Certificate of Release says that you  
4 certified?

5 This is the same book you have been  
6 reading out of and we will start right here at  
7 6320, which is the CDP statute that you said  
8 earlier you are familiar with. Then we will go to  
9 6321 which is right here. Can you familiarize  
10 yourself with that?

11 A Okay.

12 Q Have you seen that before?

13 A Yes.

14 Q Same answer for the rest of the statutes  
15 in the past. Does that not say, "If any person  
16 liable to pay any in tax regrets or refuses to pay  
17 the same after demand, the amount including any  
18 interest, additional amount or additional tax  
19 assessable or paired together with any cost that  
20 may accrue shall be a lien in favor of the United  
21 States upon all property rights to property,  
22 whether real or personal, belonging to such  
23 person"?

24 A Yes.

1 Q Doesn't that fit what you said earlier  
2 that a tax lien arises as a matter of law  
3 regardless of whether there is something filed in  
4 a County Recorder's office anywhere?

5 A Yes, it does.

6 Q So wouldn't it make sense then that  
7 something can arise without anything in writing at  
8 the County Recorder's office that something could  
9 be released without anything in writing?

10 A No.

11 Q Your "no" is only because of the  
12 procedure that you know of, right?

13 A My "no" is because of by law there are  
14 certain requirements that must be met.

15 Q And certificate of release is one of  
16 those requirements, right?

17 A In certain circumstances, yes.

18 Q Do you know of any law that says in  
19 order for a certificate of release signed by you  
20 to be valid, it must be received in a County  
21 Recorder's office?

22 A Not only received, but recorded, yes.

23 Q Do you know what section that is or  
24 regulation?

1           A     I could not tell you right off the bat.

2           Q     Is that something Mr. Bud would know  
3     about?

4           A     I do not know.

5           Q     Okay.  Who in the IRS hierarchy is in  
6     charge of that?

7           A     Well, it is not that nobody knows, but  
8     your reference that you want to follow is in the  
9     IRM.

10          Q     Is the IRM something that every revenue  
11     officer has to be familiar with?

12          A     Generally, yes.

13          Q     Is that true that you generally are to  
14     be familiar with it as well?

15          A     Yes.

16          Q     By being a revenue officer, there is  
17     continuing education going on all the time.

18          A     Yes.

19          Q     Now, when Ms. Wiedemann says "Our  
20     office" -- and this is the beginning of the fourth  
21     line of her letter -- "Our office inadvertently  
22     prepared releases of these two liens, when we  
23     should have prepared Withdraws of the Federal Tax  
24     Lien."

1           Now, when she said, "Our office", is  
2           that the IRS over the entire country, or is she  
3           meaning the IRS in Dallas, Texas, or is she  
4           meaning the IRS in Cincinnati? As far as you  
5           would think? It says "our office"; it obviously  
6           indicates there is more than one there.

7           A     Yes. I do not know because I did not  
8           write this.

9           Q     You are -- the small business self-  
10          employment division over there falls under your  
11          category?

12          A     Yes, I am in that operating division.

13          Q     Is anyone higher up in that division  
14          than you?

15          A     Yes.

16          Q     Okay. But she is speaking below you as  
17          far as approval goes?

18          A     Yes.

19          Q     When she says, "We should have prepared  
20          withdraws of the filed Notice of Federal Tax  
21          Liens", you would not know that -- strike that.

22                 MR. STRONG:           This is a good  
23                 opportunity to take a break.

24                 (Whereupon a short recess was taken.)

1           Q     Back on the record.  We took a short  
2     break.

3                     Exhibit 15, this is exact filed exhibit  
4     list.  This is called a --  this is Government's  
5     Exhibit 15 and it is called a "Revocation of  
6     Certificate of Release of Federal Tax Lien."  Now,  
7     does a process exist where a person can sign  
8     Revocation of Federal Tax Liens, but can't sign  
9     tax liens?

10           A     I do not know.

11           Q     So, Mrs. Norman -- sorry, the lady's  
12     name on this document is Revenue Officer Advisor  
13     and the name is Kim Norman.  You testified earlier  
14     that on a Notice of Tax Lien is requested to be  
15     made, it goes through goes to one central  
16     facility, right?  Generally?

17           A     But I also said it does not have to.

18           Q     Not all the time.  She testified she was  
19     a grade 12.

20           A     Yes.

21           Q     You said earlier grade 5, you did not  
22     have power to do that; but you did not know  
23     exactly where the grade was that allowed an agent  
24     or officer to sign a notice of tax lien?

1           A     Actually I said that is the journey  
2 level.

3           Q     Is that a replacement phrase for an old  
4 grade level?

5           A     No, it is not a replacement. It is a  
6 term that is generally used when you reach the  
7 full working-level of a position.

8           Q     Such as a pocket commission revenue  
9 officer?

10          A     Such as a revenue agent.

11          Q     Does the IRS still have pocket  
12 commissions to this day with revenue officers?

13          A     I do not know, I have not been one for a  
14 while. They have to identify themselves someway.

15          Q     Have you had a occasion to work with  
16 revocations of Certificate of Release before?

17          A     Yes.

18          Q     Are you aware that are only two options  
19 that exist for a Revocation of Release of Tax  
20 Lien?

21          A     I do not know at this point.

22          Q     When this document before you says, "I  
23 certify we mistakenly issued", that "certify" is  
24 not you? That is the person that signed here?

1           A     Yes.

2           Q     And the "we" is her and is that other  
3 part the Internal Revenue Service in general?

4           A     Probably, yes.

5           Q     She wouldn't have to get approval to do  
6 that from anybody, would she?

7           A     I do not think so, she has knowledge.

8           Q     She has knowledge?

9           A     Yes.

10          Q     Is it required she have knowledge to do  
11 that?

12          A     I do not know.  If she did that, I can't  
13 speak for her.

14          Q     As a general rule for people that are  
15 underneath you, if they issue a revocation of  
16 certificate or --

17          A     She does not work under me.

18          Q     She is not in the small business,  
19 self-employed area of 5, Gulf states?

20          A     Yeah, I guess she is.

21          Q     You're not in 6 anymore?

22          A     Right.

23          Q     That is hard to keep track of that  
24 part.  That hurts me.  Is it different in

1 different areas for the way procedures are  
2 followed?

3 A The IRS lays out the guidelines for how  
4 things occur.

5 Q Is there some leeway discretion as it  
6 relates to tax lien notices or is it pretty black  
7 and white?

8 A I do not know what you mean.

9 Q You use the phrase, "She had knowledge";  
10 the suggestion is she had knowledge of what she  
11 was doing to sign that document and revoke that.  
12 And I asked her, "Did she ever talk to you?" And  
13 she said, "No, she did not have to."

14 A That is correct.

15 Q Now, it is correct because why? Why is  
16 that correct? Why does she not have to talk to  
17 the person who issued it when she is making a  
18 determination that is was erroneous? Why would  
19 that be?

20 A Remember, I said that generally, okay,  
21 liens are filed through us and releases, we have a  
22 site that does that. I said, "not 100 percent of  
23 the time." That would go for the same things.

24 Q This is a smaller area that is maybe the

1 exception --

2 A -- that we don't have to do it. I do  
3 not know her; she could be the person that has the  
4 case, or there is some other circumstances.

5 Q So, your signature is on a computer and  
6 through a certain procedure that is followed, it  
7 appears on documents throughout the country, if I  
8 summarized that correctly. But when it comes to  
9 challenges to documents with your signature on  
10 them, why you did that or why your name is on that  
11 is irrelevant?

12 A No, I did not say that.

13 Q So, somebody would need to go in and  
14 say, "Why did this certificate of release get  
15 issued?" Is that logical they ask that question?

16 A They could.

17 Q They do not have to?

18 A They could.

19 Q Okay. Have you ever issued a revocation  
20 of Certificate of Release before?

21 A Through my office or are you asking me?

22 Q With you as a revenue officer?

23 A Yes.

24 Q You have, okay. Is that prior to 1999?

1 A Yes.

2 Q That is the district director side which  
3 is different than we are now.

4 A Okay.

5 Q Every document that you have seen here  
6 today with your name on it, it is your testimony  
7 here today that you do not recall ever seeing  
8 these documents ever other than today?

9 A That is correct.

10 Q Is that safe to say the same when you  
11 had been sued in other cases because of your name  
12 on documents that that would be safe to say in  
13 those cases, you had not seen those documents  
14 generally as well?

15 A I can't answer that --

16 Q Without having each case?

17 A Right.

18 Q The case numbers -- there are plenty of  
19 them, true?

20 A There is enough.

21 Q Yeah. Are you familiar with the  
22 phrase "erroneous" or "improvidently issued"?

23 A Yes.

24 Q What does "improvident" -- as far as you

1 know on behalf of the IRS manual is concerned,  
2 what does it take to get the designation  
3 of "improvidently issued"?

4 A I am familiar with the term. I can't  
5 give you the definition. That is in the IRM.

6 Q In the manual, okay. So you would agree  
7 that the IRM manual would be the source, not the  
8 law -- but the IRM manual would be source of  
9 defining words that the law does not define?  
10 So "erroneous" and "improvident", we do not have  
11 definition as to what those mean?

12 A Right.

13 Q You said you could not say either?

14 A Right.

15 Q How do we as citizens determine whether  
16 or not a determination of "erroneous"  
17 or "improvidently" is an accurate description or  
18 determination?

19 A They are defined in the IRM.

20 Q Okay. There would be no other source  
21 for those words other than the IRM?

22 A The IRM is the official document.

23 Q Do you know -- have you ever sat on any  
24 organizations or boards dealing with changes being

1 made to the Internal Revenue Manual?

2 A No.

3 Q Have you ever worked in the civil fraud  
4 side of the IRS before?

5 A What does that mean?

6 Q Civil fraud, in other words have you  
7 ever -- where I am heading, I am trying to find  
8 out if you were on any committees or organizations  
9 that make recommendations on things that wind up  
10 in the manual?

11 A No.

12 Q Have you ever authored any reports to  
13 anybody about problems you may have found in the  
14 IRM manual?

15 A Not recently.

16 Q And by "recently", you mean at least  
17 since 2000 maybe?

18 A Right.

19 Q Give me one second. You do agree your  
20 signature is not a stamp?

21 A You mean, where somebody stamps it?

22 Q Yeah, that is what I think it means. A  
23 stamp is a stamp, meaning someone is running  
24 around with a rubber thing and you dip it into

1 some ink and go like this (indicating) with it?

2 A Not that I know of.

3 Q Have you ever had any experience dealing  
4 with different requirements in different states in  
5 the filing of Notices of Federal Tax Liens or  
6 other IRS tax documents?

7 A When I was revenue officer.

8 Q You did?

9 A Yes.

10 Q But not now?

11 A Yes.

12 Q Have you ever been told that your  
13 employment file is not available through the  
14 Freedom of Information Act?

15 A Have I ever been told that?

16 Q Yeah.

17 A I do not think I have ever been asked  
18 that.

19 Q If a formal request was made for your  
20 employment file, would they have contacted you, to  
21 the best of your knowledge?

22 A Sometimes they do.

23 Q Okay. In that instance, you do not ever  
24 remember any time they actually reported that you

1 did not have a file?

2 A To me?

3 Q Or just -- yeah, ask you for it and you  
4 said, "No, it does not exist"?

5 A Nobody ever asked me.

6 MR. STRONG: Mr. Springer, let's  
7 take a break.

8 Q Okay.

9 (Whereupon a short recess was taken.)

10 Q Back on the record. This is Lindsey  
11 Springer and I am through with this witness. Thank  
12 you very much for your answers.

13 MR. STRONG: I have a couple.

14 DIRECT EXAMINATION

15 BY MR. STRONG:

16 Q On any of the documents that you have  
17 seen today that had your signature on them, did  
18 you personally sign any of those?

19 A No.

20 Q Is that a facsimile of your signature  
21 that appears on those documents?

22 A Yes, it is.

23 Q I am done.

24 RE-CROSS-EXAMINATION

1 BY MR. SPRINGER:

2 Q What do you mean by "facsimile"?

3 A A facsimile is legally authorized where  
4 I signed my name into the system, so I know I have  
5 done that. Then rather than me personally signing  
6 all of the documents, a certified facsimile of my  
7 signature is then what is used.

8 Q Who certified that?

9 A I have to basically say that is mine  
10 when I sign.

11 Q Okay. When you certified that is your  
12 signature, did you also certify who could use it?

13 A It is understood, based on my position,  
14 that certain documents -- that certain documents  
15 issued through that operation, my signature is  
16 used. I am the authority -- or authorized in that  
17 capacity of my position.

18 Q You could never actually sign every  
19 document that needs your signature, could you?

20 A No.

21 Q Is that more difficult because of the  
22 Reform and Restructuring Act?

23 A I do not think so.

24 Q Seems like your name appears

1 individually more times than anybody else's?

2 A It was not under the RA '98 that that  
3 happened.

4 Q Was that Restructuring -- did you know  
5 that the districts were done away with?

6 A Yeah.

7 Q Do you know about when that was done?

8 A I know officially in October 2000 we  
9 stood up as the new organization.

10 Q Physically 2000, but could it have been  
11 earlier that they started piecing it together?

12 A Well, nothing official. I think  
13 something was signed that said October 2000 you  
14 are operating, like, you know, under the new  
15 structure.

16 Q So if your signature is on a document,  
17 that is the same signature; a facsimile does not  
18 mean it is faxed?

19 A No.

20 Q In that terminology you are  
21 saying "reproduced", it is a reproduced signature?

22 A That I provided.

23 Q You authorized the IRS through their  
24 policies or procedures --

1           A     No, the IRS authorizes me, in my  
2     position, as a director of campus compliance with  
3     oversight for the lien operation, to sign those  
4     documents.

5           Q     So you do agree it is signed?

6           A     Yes.

7           Q     It is a facsimile signature?

8           A     Right.

9           Q     Then the oversight you have over that,  
10    you do not know who is using it, when it being  
11    used, you just trust the computer system that it  
12    is being done right?

13          A     No, I do not agree with that, no. I do  
14    not agree.

15          Q     Of the percentage of times your name  
16    appears on documents, at least here today, you  
17    have never seen any of the documents with your  
18    name on them?

19          A     Right.

20          Q     So, is it safe to say that a majority of  
21    the documents that have your name on them, you  
22    have never seen before?

23          A     Yes.

24          Q     By his question "facsimile", you were

1 meaning it is in the computer, you signed it into  
2 the computer, then by your employment agreement  
3 with the United States, you agree to allow them to  
4 use your signature on these documents as long as  
5 they do it according to the IRM?

6 A No. I am saying in the position I hold,  
7 which I think is a little different -- the  
8 position I hold as director of that organization,  
9 I am authorized to sign those documents, releases,  
10 levies or sign over.

11 Q So do you still consider a document with  
12 your name on it, even though it is facsimile, that  
13 is a document that you signed?

14 A That has my signature.

15 Q Your facsimile signature?

16 A Yes.

17 Q So at the time you made the facsimile  
18 and certification for that signature, you did not  
19 know when it was going to appear on documents, you  
20 just knew what the plan was to use that signature  
21 on the Notice of Tax Lien?

22 A I do not understand that.

23 Q At the time you -- you obviously knew  
24 you why you signed that into a computer? The

1 United States was planning on using your name on  
2 Notices of Tax Liens and even documents offering  
3 CEP hearings as campus compliance director, right?

4 A Yes.

5 Q So, you knew at the time that your  
6 facsimile signature was going to be a -- any  
7 signature -- one of the signatures to appear as  
8 the signor?

9 A It should appear based off my position.

10 Q By "position", you mean your employment?

11 A Yes, employment. Not me personally.

12 Q I have been very careful not to get into  
13 that. Okay. I am fine, thank you.

14 MR. STRONG: We will read and  
15 sign.

16 (Deposition concluded at 1:05 p.m.)

17

18

19

20

21

---

RENEE MITCHELL

22

23

24



1                   IN WITNESS WHEREOF, I have hereunto set  
2 my hand and official seal of office at Cincinnati,  
3 Ohio, this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

4  
5  
6

JENNIFER STROTHERS

7                   Notary Public-State of Ohio

8

9 My commission expires:

July 10, 2010

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24