

Tax Season Again: Every American's Worst Nightmare

Written by John Leonard - RightSideNews.com Opinion Exclusive

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A tale of two taxpayers....

As every American prepares to meet next month's deadline for filing income taxes, the horror stories begin to emerge of IRS abuse as they do every year. Simple yet effective: scare the populace into submission. No government official strikes more fear into the average American than the dreaded IRS Special Agent.

(Story of taxpayer "one" deleted.)

Denise Simon worked to get her youngest child ready for school on the morning of November 6, 2007 when a roughly a dozen IRS agents wearing arms and bulletproof vests served a search warrant on her suburban home in Fort Wayne, Indiana. While her husband Jim worked in Europe, Denise was home alone to face the small army of searchers who combed her home from early morning until late in the evening, terrifying and intimidating an unsuspecting wife and mother.

Three days later Denise committed suicide. She left eight notes; a general declaration of innocence, a note to husband Jim, and individual notes to each of her six children that will truly break your heart, unless you are an IRS agent and don't have one.

In her note to seventeen year old son Adam she wrote "I cannot live in terror of being accused of things I did not do." With the images of the swarm of armed and aggressive agents invading her home without warning or notice fresh in her mind, she wrote daughter Colette "I can only bring danger to my family now." She begged her fourteen year old twins Andrea and Jessica not to be angry or sad about her decision to kill herself, telling both "people may say things about your Dad and I, but I want you to know they are not true" in separate letters. Denise asked daughter Amanda to help her dad to get through the coming ordeal.

Rebecca S. Green wrote an article for the Fort Wayne Journal Gazette that contained the following excerpt from Simon's typed suicide note:

I am truly innocent of any attempt to evade taxes, launder money, commit fraud or the other things I am being accused of ... I also have no faith in the legal system or the ability of the government to seek the truth.

Green added,

Written in ink under the typed portion of the note, Denise Simon wrote, "with my dying breath I swear Jim and I are innocent," according to court documents.

Prior to November 6 the Simons were considered model citizens in their community. They paid their taxes and obeyed the law. They had no reason to suspect the government even had a question about their tax liability. No notices, summons, subpoenas, or requests for documents were ever made prior to the raid where the search warrant was executed. The IRS blind-sided this woman without warning.

The affidavit filed by Special Agent Paul Muschell alleged that Jim Simon created a tax shelter overseas for his businesses in countries like Cyprus and also accused the Simons of failing to file proper IRS paperwork for some farm subsidies they received. But Green reported,

According to court documents, Muschell failed to disclose that James Simon worked outside the U.S., maintaining a second home in Ukraine, and that he received little in farm subsidies, filing returns on what he received.

Although Muschell is involved in litigation filed by Jim Simon as one of several lawsuits stemming from the incident, he continued to work the Simon case as recently as February 2010, despite his obvious conflict of interest.

In 1999 Congress passed the Internal Revenue Restructuring and Reform Act of 1998 and formed the Webster Task Force, which recommended IRS Criminal Investigation agents employ only the "least intrusive means" necessary to investigate their cases effectively. Having a search warrant executed as the least intrusive means to investigate a particular case supposedly requires a thorough written explanation of why it is necessary.

That written report would certainly make interesting reading in the case of Jim and Denise Simon. The legal response by IRS agents Muschell, Alvin Patton and Linda Porter said in response to the suit filed by Jim Simon:

Defendants deny that they failed to follow and/or enforce IRS policies and procedures in obtaining and executing the Warrant, and aver that the defendants exercised appropriate discretion in obtaining and in executing the Warrant; furthermore, the Manual is for internal guidance and does not confer substantive rights. The defendants are without legally disclosable knowledge or information sufficient to form or to state a belief as to the truth of the remaining allegations....

So the Webster Task Force is only providing "guidance" and the investigator is left to his or her discretion how to proceed? The agents/defendants are without "legally disclosable knowledge" regarding the allegations against the Simons, or without any knowledge of misdeeds at all?

As Rebecca Green astutely pointed out in the Fort Wayne Journal Gazette:

....because the case remains under investigation and grand jury proceedings continue, much of what the agency would like to disclose to defend itself must stay secret, according to court documents.

The agent who allegedly failed to disclose key information in the affidavit used to obtain the search warrant is apparently able to impede and thwart pending litigation against him by keeping his own investigation open with impunity. He has claimed he cannot defend himself against the lawsuit by James Simon because of secret information that he has managed to ensure has remained secret by not closing his investigation.

If the agents who abused their power and literally frightened this poor woman to death can successfully defend their lawsuit using these tactics and that flimsy excuse of an argument, God help us all.

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