



## Treasury Inspector General for Tax Administration

### Fact Sheet

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### **TIGTA, JTTF and the Sovereign Citizen Movement**

#### **What is TIGTA?**

The Treasury Inspector General for Tax Administration (TIGTA) was established under the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 to provide independent oversight of IRS activities. TIGTA promotes the economy, efficiency, and effectiveness in the administration of the Internal Revenue laws. TIGTA is also committed to the prevention and detection of fraud, waste, and abuse within the IRS and related entities.

#### **What is TIGTA's Office of Investigations?**

TIGTA protects the Department of the Treasury's ability to collect revenue owed to the Federal Government. In order to achieve this, TIGTA's Office of Investigations (OI) administers investigative programs that protect the integrity of the IRS and detect and prevent fraud and other misconduct within IRS programs. This includes investigating allegations of criminal violations and administrative misconduct by IRS employees, as well as protecting the IRS against external attempts to corrupt or threaten its employees. Together with its predecessor agency, the IRS Inspection Service, TIGTA has an extensive history, dating back to 1952, of investigating all threats made against the IRS and protecting IRS employees, facilities, and data infrastructure.

TIGTA has the sole statutory law enforcement authority to investigate threats involving the IRS. On average, TIGTA investigates over 1,300 threat related incidents against IRS employees, facilities, and data infrastructure each year. In 2011, TIGTA investigated 1,416 threat incidents involving the IRS.

#### **What is the Joint Terrorism Task Force (JTTF) and what is TIGTA's role on JTTF?**

TIGTA actively participates in the Federal Bureau of Investigation's (FBI's) national Joint Terrorism Task Force (JTTF), which was established in 2002 to prevent domestic terrorism. The JTTF consists of many U.S. law enforcement and intelligence agencies, including the FBI; other Federal, State, and local law enforcement agencies; and specialized agencies such as the Amtrak police.

#### **What is the Sovereign Citizen movement?**

Individuals and groups who identify with the Sovereign Citizen movement claim that the Federal Government is operating outside its jurisdiction. They generally do not recognize the authority of Federal, State or local governments, and renounce their obligation to adhere to the laws, policies or regulations created by those governments. Since the 1990s, TIGTA has been investigating illegal activities that pose direct threats to the IRS and its operations by individuals who identify themselves as Sovereign Citizens. Sovereign citizens often utilize fictitious financial instruments in attempts to satisfy legitimate debts. Sovereign citizens will often file liens against the real or personal property of Federal employees - tax officials or law enforcement officers, for example - in retaliation for those individuals' performance of their official duties. Liens have also been filed against federal judges when those judges

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have made rulings against sovereign citizens in a variety of cases. In extreme cases, sovereign citizens have reacted violently to encounters with law enforcement. Many of TIGTA's investigations have resulted in successful Federal prosecutions.

### **Examples of some of the high-impact Sovereign Citizen-related investigations:**

Starting in 1992, individuals in Florida created "The Constitutional Court of We the People in and for the United States of America" for the purpose of obstructing justice. At the conclusion of the joint investigation with the FBI and other State and local agencies, 10 individuals were convicted in Federal District Court of conspiracy, obstruction of justice, and mailing threatening communications to Federal, State and local officials, as well as to grand and petit jurors involved in the Federal judicial system.

In 1994, members of the Juris Christian Assembly, a California-based group affiliated with the Sovereign Citizen movement, engaged in the creation and recording of fraudulent financial instruments and acts of violence against an elected public official for the purpose of obstructing Federal tax administration. As the result of a joint investigation with the FBI, nine members of the group were arrested and subsequently convicted of Federal racketeering, conspiracy and obstruction of Internal Revenue laws.

In 1997, members of the "constitutional law group" set fire to an IRS office located in Colorado Springs, Colorado, causing \$2.5 million dollars in damage, placing local firemen at considerable risk, and destroying a significant amount of government records and property. Four individuals were charged and subsequently convicted or pled guilty to arson and other related crimes.

In 1997, five individuals participated in fraudulent financial schemes and learned methods to intimidate government employees through their association with Sovereign Citizen organizations. As a result of their criminal activities, they were convicted of conspiracy, fraud, money laundering, and attempts to interfere with the administration of Internal Revenue laws.

### **During the past two years, TIGTA has had a number of investigative successes involving the Sovereign Citizen movement. Here are a few recent cases:**

- In the State of Georgia, Frederick Thomas, Dan Roberts, Ray Adams, and Samuel Crump were [arrested](#) on November 1, 2011, for suspected domestic terrorism. Each defendant was charged with planning attacks against U.S. citizens, government personnel, and officials.
- In Ogden, Utah, Michael Wight pled guilty to one count of attempting to interfere with the administration of Internal Revenue laws. Wight threatened to kill an IRS employee on his *MySpace* page. On April 27, 2010, Wight was placed on probation and restricted from possessing a firearm, ammunition, a destructive device, or any other dangerous weapon. He was also ordered to spend 60 days in a halfway house, to pay a \$100 special assessment, to attend a mental health treatment program, and to have no contact with the Sovereign Citizen movement.
- On November 18, 2011, in Maryland, Andrew Chance was [convicted](#) of filing a false retaliatory lien against a government employee and of filing three false claims against the United States for income tax refunds. In 2007, Chance was convicted by a Federal jury for filing a false IRS form. Consequently, he served 27 months in Federal prison. In 2009, shortly after his release from prison, Chance filed a false lien against the Federal prosecutor from his 2007 case. One year after filing this retaliatory lien, Chance subsequently filed three false returns with the IRS. These filings resulted in his second conviction.

For more information on TIGTA, please visit our website: [www.treas.gov/tigta](http://www.treas.gov/tigta).