



# PRIVACY AND THE RULE OF LAW IN THE DIGITAL AGE

How my whistleblower experience  
identified competing interests

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# Agenda

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- Introduction
- Intended Goals
  - Data Theft
  - Information Dissemination
  - Tax Administration Interference
- What Can We Do
- Q&A

# Introduction

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**Danielle Spencer , MIS, MBA, PMP, FAC-COR III, FAC-P/PM I**

- Author
- Privacy rights Advocate
- Senior leader with almost 25 years of experience
- Change agent
- U.S. Federal Government whistleblower

# Introduction, contd.

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## **Competing Interest:**

1. Conflict of interest;
2. Situation(s) that may be influenced by a range of factors, e.g. financial gain, material interest, retribution, or curiosity.

Intended Goal

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Data Theft

# Intended Goal – Data Theft

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## Privacy Definition

The right to be free from intrusion, surveillance, and to control the collection, use, and dissemination of one's personal information.

## What has my whistleblower experience taught me about privacy and Data Theft?

- A privacy violation has occurred when someone accepts the opportunity to commit the act of disclosing, communicating, releasing or obtaining personal information without consent.
- In the digital age, a privacy violation occurs when someone accesses information without permission (e.g. data theft).

# Intended Goal – Data Theft, contd.

## My Experience

The IRS obtained my security adjudication information, without my approval or consent and contacted another organization to verify education information – 16 months AFTER my employment ended.

- In November 2017, the Internal Revenue Service (IRS) cancelled their request for background investigation case number 1620913354 (T2RS) so case number 1820091933 (T2S) could be processed. At the time of the cancellation, the IRS requested a copy of the completed T2S for pre-placement purposes. The T2S was completed in August 2018 and DCSA processed the request at that time.

*\*Source: Portion of DCSA Response Letter, ticket number: DCSA-B 22-06285, dated: July 19, 2022*

Intended Goal

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Information Dissemination



# Intended Goal – Information Dissemination

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## **Information Dissemination Definition**

Sharing facts and/or information with others electronically.

## **What has my whistleblower experience taught me?**

A person's privacy can be violated to provide false and or fraudulent information and/or documents (e.g. falsified credit application).

# Intended Goal – Information Dissemination, contd.

## My Experience

A title insurance company created and disseminated, electronically, a title search reporting containing false information: Four liens/judgements totaling over \$120,000.00 were related to me.

- a. Payment and release of record of Judgment in favor of SunTrust Bank against [REDACTED] recorded 10/18/2011 in the original amount stated to be \$7,783.95, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - b. Payment and release of record of Judgment in favor of IRS - Internal Revenue Service against [REDACTED] recorded 05/08/2012 in the original amount stated to be \$14,970.81, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - c. Payment and release of record of Judgment in favor of Main Street Acquisition Corp against [REDACTED] recorded 06/28/2012 in the original amount stated to be \$3,653.30, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - d. Payment and release of record of Judgment in favor of Comptroller of Maryland against [REDACTED] recorded 08/13/2014 in the original amount stated to be \$1,146.96, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - e. Payment and release of record of Judgment in favor of Comptroller of Maryland against [REDACTED] recorded 03/04/2016 in the original amount stated to be \$1,237.55, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - f. Payment and release of record of Judgment in favor of IRS - Internal Revenue Service against [REDACTED] recorded 10/25/2019 in the original amount stated to be \$110,084.03, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
  - g. Payment and release of record of Judgment in favor of IRS - Internal Revenue Service against [REDACTED] recorded 05/13/2021 in the original amount stated to be \$3,983.92, plus interest, costs and attorney fees, if any. (Judgment/Case No. [REDACTED])
12. See Tax Certification for tax details

*\*Source: Portion of Title Search Report, Commitment Date May 24, 2022*

# Intended Goal – Information Dissemination, contd.

My Experience:

However, a Land Records search Shows No LIENS!

ARCH | JUMP TO NEW VOLUME | RELATED LINKS | HELP! | CONTACT US | END SESSION |

Search Results for:  
County: PG Name: IS [REDACTED] AS Grantor/Grantee for all dates  
Displaying 16 records of 16 total records.  
Displaying 1 16 of 16 records.  
[NEW SEARCH]  
You have 0 record(s) in your marked list.

DISPLAY marked list PRINT full search results

Grantor/Grantee	Instrument Type	Book/Page
Grantee: [REDACTED]	DEED	Book 23128, pp. 2-6
Grantor: [REDACTED]	DEED OF TRUST	Book 23128, pp. 7-20
Grantor: [REDACTED]	DEED OF TRUST	Book 24724, pp. 249-254
Grantor: [REDACTED]	DEED OF TRUST	Book 25958, pp. 222-227
Grantee: [REDACTED]	RELEASE	Book 26442, p. 737
Grantee: LE [REDACTED]	DEED	Book 31845, pp. 183-188
Grantor: LE [REDACTED]	DEED OF TRUST	Book 31845, pp. 189-198
Grantee: [REDACTED]	ASSIGNMENT	Book 35353, p. 161
Grantor: [REDACTED]	DEED OF TRUST	Book 36123, pp. 463-468
Grantor: [REDACTED]	MODIFICATION AGREEMENT	Book 36297, pp. 381-387
Grantee: [REDACTED]	RELEASE	Book 37548, p. 89
Grantee: [REDACTED]	TERMINATION OF FINANCING STMT	Book 37698, pp. 602-603
Grantor: LE [REDACTED]	DEED	Book 38176, pp. 176-180
Grantee: LE [REDACTED]	RELEASE, CERTS OF SATISFACTION	Book 38209, p. 395
Grantee: [REDACTED]	RELEASE, CERTS OF SATISFACTION	Book 38273, p. 287
Grantor: [REDACTED]	DOT, MORTGAGE/REFINANCE	Book 48365, pp. 414-434

Displaying 1-16 of 16 records.

*\*Source: Land Records Search Results Report conducted on 9/11/2023.*

Intended Goal

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Tax Administration Interference

# Intended Goal - Tax Administration Interference

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## **Tax Administration Definition**

The process of managing and enforcing tax laws, policies and regulations.

At the IRS; Data Theft of Tax Records = UNAX (unauthorized access, attempted access and inspection of taxpayer records)

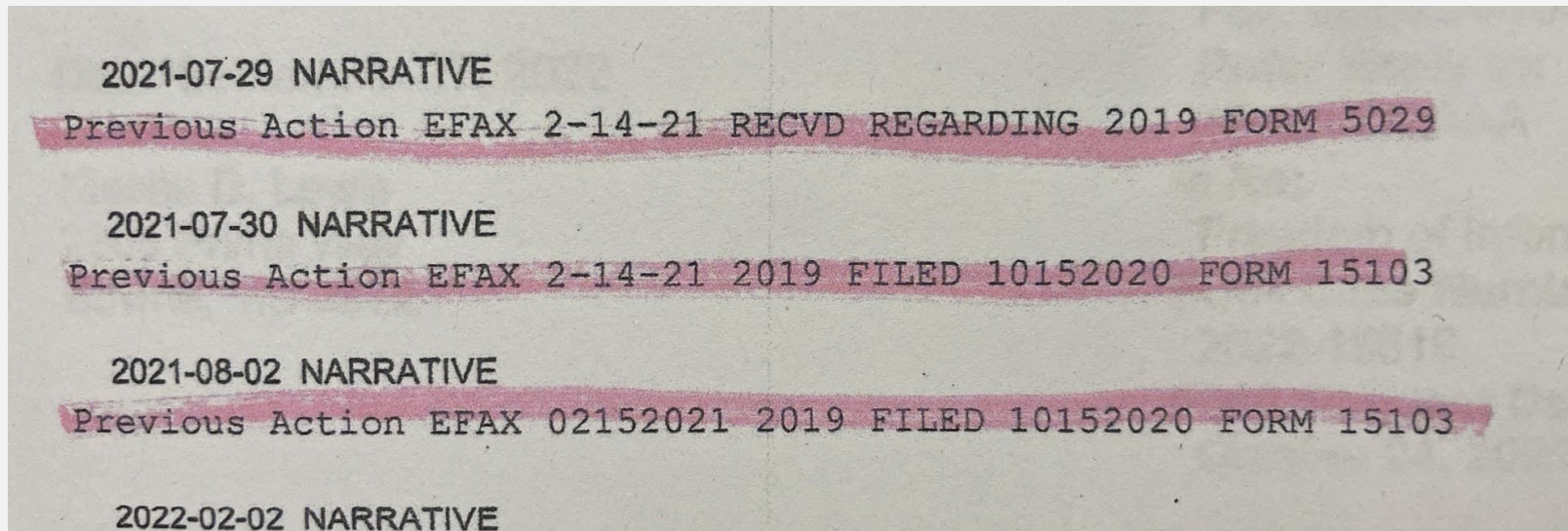
## **What has my whistleblower experience taught me?**

A person can violate your privacy to commit an act that has the potential to impact your taxes (E.g., reporting additional income, reporting additional deductions, or removing tax documents).

# Intended Goal - Tax Administration Interference, contd.

## My Experience

Someone electronically faxed forms to my tax account.



*\*Source: Screenshot of the ACSWeb Report dated: June 22, 2022*

# Intended Goal - Tax Administration Interference, contd.

## IRS FOIA Response - Files Missing

24,2022

You requested records pertaining to your ACSWeb Print Transcript:

- Date: 2021-07-29. Narrative. A form 5029 was submitted. created and/or completed.
- Date: 2021-07-30. Narrative. A form 15103 was submitted. created and/or completed.
- Date: 2021-08-02. Narrative. A form 15103 was submitted. created and/or completed.

The Disclosure Office responded to your request that a search was conducted, and no records were located in response to your request.

The information you requested isn't available for the following reasons:

Form 5029 is for internal use and has been obsolete since July 3, 2012. The Service does not maintain a paper record of this information.

Forms 15103 were not located and a copy wasn't found with the Form 1040. The Service does not maintain a paper record of this information.

We have reviewed the response of the Disclosure Officer as well as the Disclosure database and have determined that the response was appropriate. We are satisfied that an adequate search was performed, and no record located.

As part of the 2007 FOIA amendments, the Office of Government Information Services (OGIS) was created to offer mediation services to resolve disputes between FOIA requesters and the Office of Disclosure as a non-exclusive alternative to litigation. The Office of Appeals is not a part of this process.

*\*Source: Portion of the IRS FOIA Response to FOIA # 2022-18619 , dated August 24, 2022.*

# Intended Goal - Tax Administration Interference, contd.

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## Potential Impact of this type of Event

- Unjust/improper tax audits
- Employment Issues
- Fictitious Tax Bill
  - Sovereign Immunity
    - The government's immunity is preserved in any claim arising in respect of the assessment or collection of any tax. The Fourth Circuit has held that this exception applies to any suit involving "activities that are even remotely related to the assessment or collection" of "a specific tax debt." *Perkins v. United States*, 55 F.3d 910, 915 (4th Cir. 1995).
  - Tax Anti-Injunction Act
    - In a footnote, a Court stated that "the Anti-Injunction Act bars a plaintiff from suing to pre-emptively enjoin the government's collection of a disputed tax debt; rather, the sole recourse is to pay the tax and seek a refund."



# What Can We Do

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Know your Rights	Document and keep both paper and electronic files
Don't be afraid to say "NO"	Complain, Complain, Complain
Ask for requests in writing, through the postal mail	Advocate for Legislative Changes (New/Updated Laws and Policies to include Fines)
Use VPN Software, Privacy Browsers	Partnering with existing organizations, e.g. Pre-Paid Legal Services, Arbitration Services.
Check Accounts, esp. financial accounts	Supporting community and local organizations, e.g., churches, libraries, community festivals, book fairs, and bookstores

Q&A

