EMPOWER OVERSIGHT
Whistleblowers & Research

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May 15, 2025

The Honorable Michael E. Horowitz
Department of Justice Inspector General
950 Pennsylvania Avenue, NW
Washington, DC 20530

The Honorable Heather M. Hill
Acting Treasury Inspector General for Tax Administration
901 D Street, SW, Suite 600
Washington, DC 20220

Dear Inspector General Horowitz and Acting Inspector General Hill:

On May 19, 2014, the Department of Justice (DOJ) announced that Credit Suisse AG had entered into an agreement to plead guilty to conspiracy to aid and assist U.S. taxpayers in filing false income tax returns and other documents with the Internal Revenue Service (IRS). As part of the plea agreement, Credit Suisse would pay some $2.6 billion in fines—the highest ever payment in a criminal tax case. Assistant U.S. Attorney (AUSA) Jeffrey Neiman helped gather information central to the prosecution of Credit Suisse.

On May 5, 2025, DOJ and the IRS announced a new plea agreement with Credit Suisse Services AG for conspiring to help U.S. taxpayers hide another $4 billion since the 2014 plea agreement. This time Credit Suisse will pay another $510 million. But according to recent news accounts, the attorney for the whistleblowers in this case is none other than Jeffrey Neiman—the same individual who helped gather information used in the first plea agreement.

Federal law permanently prohibits a former federal officer or employee from "knowingly mak[ing], with the intent to influence, any communication to or appearance before any officer or employee of any department [or] agency" "in connection with a particular matter" "in which the United States . . . is a party or has a direct and substantial interest," "in which the person participated personally and substantially," and "which involved a specific party . . . at the time of such participation." 18 U.S.C. § 207(a)(1). As ethics officials have noted, this prohibition "is designed to prevent former employees from taking certain actions after leaving the Government that could involve the unfair use of influence and information gained through Government employment." Additionally, "[a] critical function of section 207 is to prevent former Government

employees from leveraging relationships forged during their Government service to assist others in their dealings with the Government."

Here, Mr. Neiman worked on the earlier Credit Suisse case with Karen Kelley (now Acting Deputy Assistant Attorney General in DOJ's Tax Division) and Mark Daly (a Senior Litigation Counsel with the Tax Division)—both of whom are referenced in DOJ's recent press release on the second Credit Suisse tax evasion settlement. Further, according to one news report, "within months after Credit Suisse pleaded guilty in 2014, this whistleblower approached U.S. authorities." This was a mere three years after Mr. Neiman had left the Credit Suisse case to open his own law office. While Mr. Neiman had every right to use his general understanding of the IRS tax whistleblower procedures to help clients navigate that process, his work as an AUSA on the initial Credit Suisse tax investigation should have prevented him both ethically and legally from representing clients on the particular matter of Credit Suisse's tax compliance.

Alarmingly, the news report continues: "In Monday's statement of facts, prosecutors said that Credit Suisse knew the Horsky account should have been declared before the 2014 settlement[.]" In other words, the whistleblowers brought forward information that Mr. Neiman may have been in a position to learn during his initial investigation of Credit Suisse. Mr. Neiman's two whistleblower clients allegedly provided new information about Credit Suisse's noncompliance, but the entire purpose of the conflict of interest statute is to prevent the public from being able to question whether an employee took actions during their government service with the intention of being able to later profit from their work on the same matter—for example, failing to thoroughly investigate a tax compliance case, and therefore being able to bring forward "new" information on the case in the future.

In addition to the question of whether Mr. Neiman violated federal conflict of interest laws, there is also some question regarding whether Internal Revenue Manual (IRM) guidance on past government employees applies to Mr. Neiman. IRM § 25.2.2.4 states that an individual is not eligible for a whistleblower award under 26 U.S.C. § 7623 if the individual "obtained the information through the individual's official duties as an employee of the Federal Government" or if the individual was "acting within the scope of those official duties as an employee of the Federal Government." This prohibition would have no effect if a loophole allowed a former government employee to represent a new whistleblower and simply merge their information, ultimately benefiting from any award to the whistleblower.

Accordingly, we request that you investigate whether Mr. Neiman violated federal ethics laws through his advocacy with the United States on this matter. We also request that you investigate whether these serious issue make Mr. Neiman ineligible to receive any portion of a whistleblower award in this matter, whether by contingency fee or any other compensation.

Federal ethics laws and the rules governing the IRS whistleblower program are both designed to guard against abuse of the public trust. They must be strictly enforced in order for the public to have confidence that public officials are not using their government service to simply enrich themselves through the work they have performed on behalf of the U.S. taxpayers.

Thank you for your time and consideration of this matter.

Cordially,

/Tristan Leavitt/
Tristan Leavitt
Empower Oversight
President