



GOLDBERG EtP IRS AND FCA WHISTLEBLOWER REPORTING

12TH March 2026

The emergence of the organization known as Empower The People (EtP), orchestrated by Simon Goldberg (alias "The Spaniard"), represents a significant evolution in transnational financial crime, synthesizing sovereign citizen ideologies with systematic tax fraud targeting the United States Treasury.¹ This investigation characterizes the EtP operation not merely as a localized tax protest movement, but as a structured criminal enterprise utilizing mail and wire fraud to extract government funds through the fraudulent manipulation of Internal Revenue Service (IRS) Form 1099-OID.¹ By analysing the intersection of Goldberg's "1099-OID reclaim service" with established U.S. racketeering benchmarks and United Kingdom financial statutes, this report evidences a pattern of racketeering activity designed to defraud both the U.S. government and British citizens.¹

The Operational Mechanics of the 1099-OID Fraud Pipeline

The fundamental mechanism of the Goldberg enterprise is the fraudulent application of Original Issue Discount (OID) reporting.¹ In a legitimate financial context, OID refers to the excess of an obligation's stated redemption price at maturity over its issue price.¹ It is essentially a form of interest that is taxable as it accrues over the life of a bond or debt instrument, even if the holder does not receive cash payments.¹ The legitimate Form 1099-OID is issued by debt issuers to report this income to the IRS and the taxpayer.¹ Simon Goldberg and his "expert" associates have repurposed this technical instrument into a tool for what the IRS categorizes as "frivolous tax arguments" and outright theft.¹

The mathematical definition of Original Issue Discount, as defined in 26 U.S.C. § 1273(a)(1), is represented as follows:

$$OID = SRP_M - IP$$

where SRP_M represents the stated redemption price at maturity and IP represents the issue price.¹ Goldberg's perversion of this formula suggests that an individual's "time" serves as the principal, and because time is "priceless" or infinite, any expenditure or wage represents a "discount" from that infinity that can be reclaimed as a 100% tax refund.¹

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The 7-Stage Protocol for Fraudulent Extraction

The enterprise follows a rigid, multi-stage protocol to convert everyday consumer spending into fraudulent refund claims.¹ This process begins with the "Tallying" phase, where members of Empower the People are instructed to aggregate every penny spent in a calendar year on utility bills, rent, mortgage payments, petrol, and even purchases of gold.¹ The methodology rests on the fallacious premise that these payments create a "security" or a "hidden credit" within the banking system that the payer is entitled to reclaim.¹

Step	Action	Enterprise Role	Criminal Predicate (Potential)
1	Consumer Spending Tally	Participant	Basis for False Representation. ¹
2	Passport Surrender	Participant/EtP	Documentation Fraud/Identity Risk. ¹
3	ITIN Application	EtP "Expert"	Misuse of Federal Identification Systems. ¹
4	Blue Ink Signature	Participant	Subornation of Perjury. ¹
5	Document Fabrication	"Paul Muad'ib"	Forgery/Making False Statements. ¹
6	Staggered Courier	EtP Logistics	Conspiracy to Defraud the U.S.. ¹
7	Fee Extraction	EtP/Goldberg	Money Laundering/Wire Fraud. ¹

Following the tallying of spending, the enterprise initiates the "Identification" stage, requiring participants to physically surrender their passports to Empower the People.¹ The organization then applies for a U.S. Individual Taxpayer Identification Number (ITIN) on their behalf.¹ This is a critical nexus of the fraud, as the ITIN is specifically intended for individuals who are required to have a U.S. taxpayer identification number but who are not eligible for a Social Security Number.¹ By obtaining these numbers for UK residents who have no legitimate U.S. tax obligations or income, Goldberg creates the necessary administrative infrastructure to file fraudulent returns.¹

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The "Execution" stage is perhaps the most legally precarious for the participants.¹ Members are required to sign signature pages for two U.S. tax forms—typically Form 1040-NR (U.S. Non-resident Alien Income Tax Return) and Form 1099-OID—using blue ink.¹ Crucially, these forms are blank when signed; the participants are pledging under penalty of perjury to the contents of a completed tax return that they are never permitted to see.¹ This calculated information asymmetry prevents the participants from understanding the specific lies being told to the IRS in their names, while shielding Goldberg and his "expert" from the immediate consequences of the filing.¹

The Racketeer Influenced and Corrupt Organizations (RICO) Framework

The activities of Simon Goldberg and Empower the People exhibit the core characteristics of a "racketeering enterprise" as defined by the Racketeer Influenced and Corrupt Organizations Act (RICO).¹ While typically applied to domestic U.S. organizations, the transnational nature of EtP's actions—using U.S. federal systems to process fraudulent claims—places it within the crosshairs of federal prosecutors.¹ A RICO prosecution requires an "enterprise" that engages in a "pattern of racketeering activity" comprising at least two "predicate acts" within a ten-year period.¹

Defining the Enterprise and Command Structure

The "Enterprise" is established by the formal structure of Empower the People, which possesses a leadership hierarchy, specialized technical roles, and a logistical arm for couriering documents.¹ Internal documents from the 2022 EtP Special General Meeting (SGM) provide a "smoking gun" admission of this structured hierarchy.¹

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Name	Organizational Role	Functional Responsibility
Simon Goldberg	Chairman	Strategic leadership and primary promoter of the 1099-OID scheme. ¹
Simone Marshall	Treasurer	Financial oversight and management of membership fee collection. ¹
Dave Eden	Secretary	Administrative coordination and internal organizational record-keeping. ¹
"Andy"	Executive Committee	Designated "1099 expert" responsible for facilitating fraudulent filings. ¹
"Paul Muad'ib"	Internal Agent	Pseudonymous "expert" responsible for the fabrication of 1099-OID forms. ¹

The 2022 AGM presentation identifies an "Executive Committee" with defined roles like "Debt Management Para-Legal".¹ Identifying a specific individual as an "expert" in a fraudulent process establishes the mens rea (intent) required for a RICO conviction.¹ Furthermore, the presentation documents revenue generation of £179,105 in just five months, confirming the operation is a "business" subject to regulation, rather than a private hobby or non-commercial movement.¹

Predicate Acts: Mail Fraud, Wire Fraud, and Money Laundering

The primary predicate acts within the EtP enterprise are mail and wire fraud.¹ Every fraudulent 1040-NR or 1099-OID couriered to the IRS constitutes a count of mail fraud (18 U.S.C. § 1341), as international couriers are used to execute the scheme.¹ The recruitment of members through social media platforms like Telegram, the hosting of instructional webinars, and the electronic transfer of fees constitute wire fraud (18 U.S.C. § 1343).¹

The sophistication of the enterprise is further demonstrated by its internal "policing" and suppression tactics.¹ Goldberg's use of non-disclosure agreements (NDAs) and the aggressive removal of any member who asks questions about the "intellectual property" of the expert's methods are classic indicators of a criminal organization protecting its modus operandi from exposure.¹ The enterprise creates a high-pressure

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environment where participants are encouraged to "recycle" their fraudulent refunds to pay off mortgages, thereby generating even higher spending figures to be claimed the following year—a "snowball" effect that maximizes the enterprise's future fee revenue.¹

RICO Element	EtP Operational Evidence	Supporting Legal Source
Enterprise	Formal hierarchy (Chairman, Treasurer, 1099 Expert). ¹	18 U.S.C. § 1961(4)
Continuity	Ongoing multi-year operation spanning at least 2022-2026. ¹	H.J. Inc. v. Northwestern Bell
Mail Fraud	International courier of forged 1099-OID/1040-NR forms. ¹	18 U.S.C. § 1341
Wire Fraud	Telegram recruitment, webinars, and electronic fee collection. ¹	18 U.S.C. § 1343
Money Laundering	Fees derived from unregulated activity and moved internationally. ¹	18 U.S.C. § 1956

Reporting Strategy for Ecclesia Law: IRS and Federal Channels

Ecclesia Law, operating under Attorney-in-Fact mandates as a private legal agent, has specific standing and procedures for filing reports regarding the Goldberg enterprise with U.S. authorities.¹ The IRS provides multiple channels depending on the nature of the fraud and whether an award is being sought.¹⁰

Primary Channel: Form 14242 for Abusive Promotions

Form 14242, *Report Suspected Abusive Tax Promotions or Preparers*, is the primary instrument for reporting schemes like Goldberg's.¹⁰ This form is specifically used to report a suspected abusive tax avoidance scheme and/or tax return preparers who promote such schemes.¹⁰

Ecclesia Law should ensure the following details are included when submitting Form 14242:

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- **Promoter Identification:** Explicitly name Simon Goldberg and Empower the People, including known aliases like "The Spaniard".¹
- **Organizational Hierarchy:** Include the roles of Simone Marshall (Treasurer), Dave Eden (Secretary), and "Andy" (1099 Expert) as identified in internal documents.¹
- **Mechanism of Fraud:** Describe the 7-stage protocol, specifically the misuse of Form 1099-OID to misrepresent UK consumer spending as tax withholding.¹
- **Promotional Material:** Attach copies of recruitment messages from Telegram, webinar recordings, and fee schedules.¹⁰
- **Geographic Scope:** Identify the promotion as "worldwide" or specifically targeting the United Kingdom.¹⁰

Form 14242 can be submitted via the new online "Document Upload Tool" at [IRS.gov/SubmitATip](https://www.irs.gov/SubmitATip) or mailed to the Lead Development Center.¹⁵

Lead Development Center Mailing Address	Technical Mailing Stop
Internal Revenue Service, Lead Development Center MS7900, 1973 N. Rulon White Blvd., Ogden, UT 84404. ¹⁷	Internal Revenue Service, Lead Development Center, Stop MS5040, 24000 Avila Road, Laguna Niguel, CA 92677. ¹⁰

Form 3949-A: Information Referral for Tax Violations

For reporting the underlying tax law violations by individuals or the business entity itself—such as unreported income from the £179,000 in collected fees—Ecclesia Law should use Form 3949-A.¹² This form allows for the reporting of "unreported income," "false deductions," or "failure to file".²⁰ While Form 14242 targets the *promotion* of the scheme, Form 3949-A targets the *actual non-compliance* of the enterprise and its leadership.¹³

The SubmitATip Online Tool

The IRS recently launched the [IRS.gov/SubmitATip](https://www.irs.gov/SubmitATip) portal, which consolidates fraud-reporting options into a centralized location.¹⁶ This tool is accessible via smartphone or computer and allows for the confidential reporting of suspected tax fraud, scams, and evasion.¹⁶ Ecclesia Law can use this tool to ensure information is routed quickly to the appropriate investigative office, such as the Frivolous Return Program (FRP) or Criminal Investigation (CI).⁴

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Whistleblower Awards and Representational Rules

For professional agents like Ecclesia Law filing on behalf of others or as a primary whistleblower, the IRS Whistleblower Office provides monetary awards for information leading to collected proceeds.¹¹ These awards are governed by IRC Section 7623.²²

Eligibility for Mandatory Awards (Section 7623(b))

To qualify for a mandatory award of 15% to 30%, the following criteria must be met ²²:

1. **Financial Threshold:** The tax, penalties, and interest in dispute must exceed \$2 million.²²
2. **Individual Income:** If the subject is an individual, their gross income must exceed \$200,000 for at least one tax year in question.²²

Given that EtP reported £179,105 (\$230,000+) in income over just five months in 2022, and the 1099-OID scheme targets hundreds of Britons with cumulative claims estimated at over \$1 million annually, the enterprise likely meets the thresholds for significant federal investigation.¹

Representational Limitations for Ecclesia Law

When filing Form 211, *Application for Award for Original Information*, Ecclesia Law must adhere to strict signature requirements.²⁵

- **Original Signature:** The whistleblower must provide their original "wet ink" signature on the declaration under penalty of perjury.²⁵
- **Prohibition on Representative Signatures:** A representative *cannot* sign Form 211 for the whistleblower.²⁵
- **Form 2848:** To act as a designee for subsequent communication, Ecclesia Law must have a properly executed Form 2848, *Power of Attorney and Declaration of Representative*, on file.²⁵

The IRS performs a "taint review" of information submitted with Form 211 to evaluate potential evidentiary, ethical, or privilege concerns.²⁷ If Ecclesia Law acts as a private legal agent, it must provide an explanation and relevant facts if there are potential privilege concerns to ensure the information is not excluded from use by investigators.²⁷

Addressing "Paper Terrorism" and Misuse of IRS Forms

The Goldberg enterprise engages in "paper terrorism," a tactic common in sovereign citizen movements where fraudulent tax forms and liens are used to harass and intimidate critics or officials.²⁸ Goldberg's private prosecution of YouTuber Salim Fadhley in Chelmsford Magistrates' Court is a documented example of utilizing the legal system for harassment.¹

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Reporting to TIGTA

The Treasury Inspector General for Tax Administration (TIGTA) is the primary agency for investigating threats against IRS facilities and the misuse of IRS forms to harass individuals.³⁰

- **Misuse of Forms:** Goldberg's tactic of filing forged 1099-OID forms to trigger IRS audits or liens against critics should be reported directly to TIGTA.²⁹
- **Hotline:** The TIGTA Office of Investigations hotline is available at 800-366-4484.³³
- **Sovereign Citizen Nexus:** TIGTA coordinates with the FBI regarding anti-tax activity and "paper terrorism" documents such as "Affidavits of Truth" or fraudulent UCC filings.³⁰

Agency	Reporting Focus	Contact / Channel
IRS-CI	Criminal Tax Fraud / RICO. ³⁶	IRS.gov/SubmitATip. ¹⁶
TIGTA	Paper Terrorism / Employee Misconduct. ³¹	1-800-366-4484. ³⁴
FBI	Sovereign Citizen Extremism / Wire Fraud. ³⁷	tips.fbi.gov. ³⁸
FinCEN	Money Laundering / Unlicensed MSBs. ¹¹	FinCEN.gov. ¹¹

Comparative Analysis of Legal Precedents

The Goldberg enterprise operates under the mistaken belief that international borders provide immunity from U.S. tax fraud prosecutions.¹ However, IRS Criminal Investigation (IRS-CI) and the DOJ have a long history of successfully targeting 1099-OID promoters globally.¹

The Savani Group Case (2026)

In March 2026, the DOJ announced the conviction of the "Savani Group" for racketeering conspiracy involving multiple fraud schemes, including tax and wire fraud.³⁹ This case provides several parallels to EtP:

1. **Structured Enterprise:** The Savani Group was built as a complex network of companies and accounts to amass millions of dollars.³⁹

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2. **Fraudulent Expensing:** They used false business expenses to evade personal and payroll taxes, similar to Goldberg's use of UK consumer spending to fabricate OID credits.³⁹
3. **Conviction Rate:** The case demonstrates the ability of IRS-CI to untangle "complex webs" of fraudulent billing and sham entities, leading to a racketeering conviction.³⁹

The Judy Grace Sellers Case

In May 2024, sovereign citizen Judy Grace Sellers was sentenced to nine years in federal prison for a 1099-OID scheme nearly identical to Goldberg's.¹ She promoted the theory that the U.S. Treasury maintains "secret accounts" and encouraged reporting personal debts as withheld tax.¹ The IRS-CI, working with TIGTA and the FBI, proved that the U.S. has the authority and capability to extradite and prosecute 1099-OID fraudsters regardless of their location.¹

The Anatomy of Illegal Pseudo-Legal Arguments

The Goldberg enterprise relies on "Organized Pseudo-legal Commercial Arguments" (OPCA) to indoctrinate its members.¹ These arguments are designed to make theft appear as a legitimate "reclaim" of stolen assets.¹

The Theory of "Discounted Time"

Goldberg argues that because an individual's time is "priceless," any contractual wage is a "discount" granted to the employer.¹ He extends this to consumer spending, suggesting that paying a utility bill "creates a security" because the bank is using the individual's credit.¹

- **IRS Position:** Under 26 U.S.C. § 1273(a)(1), OID is strictly defined by the difference between the issue price of a debt instrument and its redemption value.¹ It does not apply to labor, consumer transactions, or "priceless time".¹
- **Sanctions:** The Tax Court has imposed sanctions of up to \$25,000 on taxpayers who maintain "groundless" or "frivolous" positions.¹

Debunking the 1931 Gold Standard Claims

A central pillar of the EtP indoctrination process is a distorted history of the Gold Standard (Amendment) Act 1931.¹ Theories claim the suspension of the gold standard "bankrupted" the nation and created "secret accounts".¹

- **Historical Reality:** The Act (21 & 22 Geo. 5 c. 46) was emergency legislation that suspended the Bank of England's requirement to sell gold bullion in exchange for notes.¹
- **Bill 227:** There is no "Bill 227" or "national emergency" statute that grants citizens the right to claim tax refunds based on personal consumption.¹

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Concept	Goldberg Claim	Historical/Legal Reality
ITIN	A "membership number" for reclaiming credits. ¹	A tax ID for non-residents with valid U.S. tax needs. ¹
Strawman	A secret account created by the government at birth. ¹	A pseudolegal myth rejected by all courts. ¹
OID	A way to reclaim consumer spending as tax credit. ¹	A form to report interest income on discounted bonds. ¹

UK Tax Non-Compliance and FSMA 2000 Breaches

While the primary target of the EtP fraud is the U.S. government, the enterprise is also in systematic violation of UK tax and regulatory laws.²

Admission of Financial Services Breaches

Under the Financial Services and Markets Act 2000 (FSMA), it is a criminal offense to carry on "Regulated Activities" by way of business without authorization.¹

- **Debt Counseling (Slide 18):** EtP's 2022 presentation lists "Mortgage Release," "Credit Set-off," and "Debt write off" as benefits offered to members.¹ Advising on the discharge of debt is a Regulated Activity for which EtP is not authorized.¹
- **Claims Management:** Marketing services like "Asset Protection" and "Forensic Audits" constitutes unauthorized Claims Management.¹
- **Commerciality:** Generating £179,105 in gross income over five months proves the operation is a business, not a private club, triggering mandatory FCA registration.¹

UK Tax Evasion

Despite charging substantial fees—estimated to be in the millions of pounds over the multi-year operation—Empower the People fails to register for or charge VAT on its services.¹ Furthermore, there is no evidence that the organization or Simon Goldberg pays corporation tax on the profits generated from these fees, potentially based on the sovereign citizen claim that tax is "voluntary".¹

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Victim Profile and Social Media Recruitment

The enterprise leverages social media platforms like TikTok and Instagram to drive "viral trends" around these tax scams.¹ These posts often feature testimonials from individuals who claim to have received "huge refunds," which creates a powerful psychological "hook" for people struggling with the cost of living.¹

Platform	Fraud Method	Impact
Telegram	Private groups for indoctrination and document exchange. ¹	High control, low visibility to authorities. ¹
TikTok / Instagram	Viral videos showing "refund checks" as proof of concept. ¹	Broad reach, targets younger demographics. ¹
YouTube	Goldberg webinars vs. exposure from investigators (Fadhley). ¹	Recruitment vs. Exposure battlefield. ¹
Web (EtP)	Portal for tallying spending and uploading passport data. ¹	Centralized data collection for the enterprise. ¹

The psychological tactics used by EtP are reminiscent of financial cults.¹ By framing the IRS and the banking system as corrupt entities that have "hidden" money, Goldberg positions himself as a "freedom fighter".¹ This creates a high level of loyalty among members, who view warnings from authorities as "propaganda".¹

Forensic Analysis of the "Paul Muad'ib" Persona

A critical component of the RICO "enterprise" structure is the role played by the anonymous "expert," known as "Paul Muad'ib".¹ This individual is responsible for the technical "Fabrication" of the 1099-OID forms.¹

- **Information Asymmetry:** Members are told the fabrication method is "intellectual property" and cannot be shared.¹ This allows the enterprise to isolate the fraud and centralize control.¹
- **Ghost Preparing:** If this individual exists, he is operating as a "ghost preparer"—charging for tax preparation but unlawfully hiding his identity from the IRS by failing to sign the returns he generates.⁶
- **Success Rate:** EtP claims a success rate of approximately 50%.¹ In large-scale refund scams, a certain percentage of claims will be processed before they are flagged.¹ The enterprise uses these "successful" cases as marketing materials while dismissing cases where the IRS imposes penalties.¹

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Actionable Recommendations for Ecclesia Law

To effectively report Simon Goldberg and the Empower the People enterprise, Ecclesia Law should execute a multi-agency strategy utilizing the following steps.

Step 1: File Form 14242 (Abusive Promoter)

File this form with the IRS Lead Development Center in Ogden, UT.¹⁷ Include the internal 2022 AGM document as evidence of organizational structure and revenue.¹ Highlight the roles of Goldberg, Marshall, and Eden to establish the RICO "Enterprise".¹

Step 2: Submit a Tip via SubmitATip

Use the online portal at [IRS.gov/SubmitATip](https://www.irs.gov/SubmitATip) to report the "Paul Muad'ib" ghost-preparer activity and the staggered courier batches designed to evade detection.⁶

Step 3: Coordinate with TIGTA

Call 800-366-4484 to report the "paper terrorism" tactics, including the private prosecution of Salim Fadhley and the potential filing of fraudulent forms against critics.³³

Step 4: Whistleblower Application (Form 211)

If Ecclesia Law represents a whistleblower with original evidence, file Form 211.²⁵ Ensure the whistleblower signs the form personally and attach Form 2848 to establish Ecclesia Law's representational authority.²⁵

Step 5: Notify J5 and International Partners

Because the fraud is transnational, ensure the report mentions the UK-based operations and the £179,105 in admitted income.¹ This triggers the information-sharing protocols of the Joint Chiefs of Global Tax Enforcement (J5) between IRS-CI and HMRC.⁴¹

The evidence compiled against Simon Goldberg and Empower the People strongly supports a criminal investigation under both UK and U.S. law.¹ The enterprise meets the criteria for "Fraud by False Representation" under the UK Fraud Act 2006 and Mail/Wire Fraud/RICO under U.S. statutes.¹ For the participants, the message from the global legal community is clear: the 1099-OID is not a magic key to wealth, but a documented path to federal prison.¹

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