

Laura Christian
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To: The Board of Directors of General Motors
Mary Barra, CEO of General Motors

I write today out of concern that General Motors may be taking tax deductions for payments made to victims of its fatally delayed recall. As the mother of one of these victims and voice for hundreds of others who lost loved ones, my lingering concerns over these potential tax deductions have only intensified upon hearing of new allegations that GM may have tried to cover up the defective switches that are connected to 74 deaths.

According to your recent [2014 Annual Report](#) (10-K), GM “recorded . . . a charge of \$0.4 billion related to the ignition switch recall compensation program . . .” Is General Motors taking a tax deduction for its settlements with the victims of GM’s negligence?

In 2014, GM made over \$4 billion in profit, and paid \$671 million dollars in foreign taxes. However, in the United States, GM paid only \$154 million in state and local taxes, and actually received a federal tax *refund* of \$23 million. (See page 101 of GM 10-K)

If GM is taking a deduction for these ignition switch settlements, then taxpayers, including GM victims, are literally paying General Motors for the deaths it caused.

It appears that General Motors is exploiting U.S. taxpayers, including victims of the recall, by taking a tax deduction for the money GM is paying to victims of its own ignition switch defect that is connected to nearly at least 74 fatalities and thousands of injuries.

I ask that GM provide full, public details of the tax treatment of these settlements to better clarify if, in fact, General Motors earned billions in profits and yet will get a federal tax rebate in 2014, in part because you are taking a deduction for these victim’s settlements.

If these concerns prove accurate and GM has already received the tax refund, I ask that the company return that money to taxpayers. For any settlement that has not already been resolved by the IRS, I ask that the company cease treating these payments to your own victims as a tax benefit and publicly renounce any future attempt to gain tax benefit from the ignition switch settlements.

Compensating the victims of GM’s terrible - possibly *criminal* - negligence is the right thing to do. Asking taxpayers to compensate GM for that expense would be the height of arrogance at a time when General Motors should be asking for forgiveness, not deductions.

Sincerely,
Laura Christian