All Domestic Relations cases will be heard by phone or video.
Go to http://www.cookcountycourt.org/LinkClick.aspx?fileticket=G7A8KAcSI8E%3d&portalid=0
to get more information and Zoom Meeting IDs.
Remote Court Date: No hearing scheduled

FILED DATE: 2/16/2023 1:37 PM 2016D009534

This form is approved by the Illinois Supreme Court and is required to be accepted in all Illinois Circuit Courts.

STATE OF ILLINOIS
CIRCUIT COURT

Cook **COUNTY**

ANSWER/RESPONSE TO COMPLAINT/PETITION

(Response to Motion to Allocate Child Support and Other Expenses Filed by Petitioner Jan. 18, 2023)

For Court Use Only

FILED
2/16/2023 1:37 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2016D009534
Calendar, 23
21505531

Instructions

Directly above, enter the name of the county where the case was filed.

Enter the name of the person or company that filed this case as Plaintiff/Petitioner.

Enter your name as the Defendant/ Respondent.

Enter the Case Number given by the Circuit Clerk.

Peter Matt
Plaintiff / Petitioner *(First, middle, last name or Company)*

v.

Megan Matt (nka Megan Mason)
Defendant / Respondent *(First, middle, last name)*

2016 D 9534
Case Number

In **1**, enter your full name.

In **2**, enter the number and letter of each paragraph and subparagraph in the Complaint/Petition.

- Check "Admit" if you agree all of the statements in the paragraph are true; or
- Check "Deny" if you disagree with any of the statements in the paragraph; or
- Check "Do Not Know" if you do not know if all of the statements in the paragraph are true or false. This means you do not have enough information to truthfully admit or deny the statements.

1. My name is: Megan Elizabeth Mason
First *Middle* *Last*

and I am the Defendant/Respondent.

2. My *Answer/Response to Complaint/Petition* is:

Paragraph Number	Subparagraph Letter *(if applicable)*			
1		☑ Admit	☐ Deny	☐ Do Not Know
2		☑ Admit	☐ Deny	☐ Do Not Know
3		☑ Admit	☐ Deny	☐ Do Not Know
4		☑ Admit	☐ Deny	☐ Do Not Know
5 (See details p. 4)		☐ Admit	☑ Deny	☐ Do Not Know
6 (See details p. 5)		☐ Admit	☑ Deny	☐ Do Not Know
7 (See details p. 5)		☐ Admit	☑ Deny	☐ Do Not Know
8		☑ Admit	☐ Deny	☐ Do Not Know
9		☑ Admit	☐ Deny	☐ Do Not Know
10		☑ Admit	☐ Deny	☐ Do Not Know
11		☑ Admit	☐ Deny	☐ Do Not Know
12 (See details p. 5)		☐ Admit	☑ Deny	☐ Do Not Know
13 (See details p. 6)		☐ Admit	☑ Deny	☐ Do Not Know
14 (See details p. 7)		☐ Admit	☑ Deny	☐ Do Not Know
15 (See details p. 7)		☐ Admit	☑ Deny	☐ Do Not Know
		☐ Admit	☐ Deny	☐ Do Not Know
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		☐ Admit	☐ Deny	☐ Do Not Know
		☐ Admit	☐ Deny	☐ Do Not Know

If you run out of space, list additional paragraphs on an *Additional Paragraphs for Answer/Response to Complaint/Petition* form, check the box, and file it with this form.

☑ I have listed additional statements on the *Additional Paragraphs for Answer/Response to Complaint/Petition* form.

Further explanation to paragraphs 5-7, 12-15 are stated on the attached pages 5-7.
I present with this response a counterclaim, the details of which and relief sought, are stated on page 7,

735 ILCS 5/2-605(a) requires that if the Complaint/Petition is verified by oath that the *Answer/Response to Complaint/Petition* must also be verified.

If the Complaint/Petition is verified by oath, then I certify that my answers above are true and correct. I understand that making a false statement on this form is perjury and has penalties provided by law under 735 ILCS 5/1-109.

735 ILCS 5/2-610(b) requires that you swear to a lack of knowledge if you cannot admit or deny any of the statements in the Complaint/Petition.

Where I answer "Do Not Know" to paragraphs in section 2, above, I certify that I do not have enough information to admit or deny the statements in these paragraphs. I understand that making a false statement on this form is perjury and has penalties provided by law under 735 ILCS 5/1-109.

IL Supreme Court Rule 137 requires the *Answer/Response to Complaint/Petition* be signed.

If you are completing this form on a computer, sign your name by typing it. If you are completing it by hand, sign and print your name.

/s/ Megan Mason
Your Signature

Megan Mason
Your Name

[redacted]

Attorney # (if any)

Enter your complete address, telephone number, and email address, if you have one.

GETTING COURT DOCUMENTS BY EMAIL: You should use an email account that you do not share with anyone else and that you check every day. If you do not check your email every day, you may miss important information, notice of court dates, or documents from other parties.

In **1a**, enter the name, mailing address, and email address of the party you are sending the document to. If they have a lawyer, you **must** enter the lawyer's information.

In **1b**, check the box to show how you are sending the document.

CAUTION: If you and the person you are sending the document to have an email address, you **must** use one of the first two options. Otherwise, you may use one of the other options.

PROOF OF DELIVERY

1. I am sending the *Answer/Response to Complaint/Petition*

a. To:

Name: Christopher Wehrman
First *Middle* *Last*

Address: 2345 Waukegan Rd Suite 150 Bannockburn, IL 60015
Street, Apt # *City* *State* *ZIP*

Email address: cwherman@kglaw.com

b. By:

☐ An approved electronic filing service provider (EFSP)

☑ Email *(not through an EFSP)*

Only use one of the methods below if you do not have an email address, or the person you are sending the document to does not have an email address.

FILED DATE: 2/16/2023 1:37 PM 2016D009534

☐ Personal hand delivery to:
- ☐ The party
- ☐ The party's family member who is 13 or older, at the party's residence
- ☐ The party's lawyer
- ☐ The party's lawyer's office

☐ Mail or third-party carrier

In **c**, fill in the date and time that you are sending the document.

c. On: 2/16/2023 (*Date*) at: 1:30pm (*Time*) ☐ a.m. ☑ p.m.

In **2**, if you are sending the document to more than 1 party or lawyer, fill in **a**, **b**, and **c**. Otherwise leave **2** blank.

2. I am sending the *Answer/Response to Complaint/Petition*

In **2a**, enter the name, mailing address, and email address of the party you are sending the document to. If they have a lawyer, you **must** enter the lawyer's information.

a. To:

Name: Michael Bender
First *Middle* *Last*

Address: 150 N. Michigan Ave., #2130 Chicago, IL 60601
Street, Apt # *City* *State* *ZIP*

Email mbender@caesarbenderlaw.com

In **2b**, check the box to show how you are sending the document.

CAUTION: If you and the person you are sending the document to have an email address, you **must** use one of the first two options. Otherwise, you may use one of the other options.

b. By:

☐ An approved electronic filing service provider (EFSP)

☑ Email *(not through an EFSP)*

Only use one of the methods below if you do not have an email address, or the person you are sending the document to does not have an email address.

☐ Personal hand delivery to:
- ☐ The party
- ☐ The party's family member who is 13 or older, at the party's residence
- ☐ The party's lawyer
- ☐ The party's lawyer's office

☐ Mail or third-party carrier

In **c**, fill in the date and time that you are sending the document.

c. On 2/16/2023 (*Date*) at: 1:30 (*Time*) ☐ a.m. ☑ p.m.

If you are sending your document(s) to more than 2 parties or lawyers, check the box and file the *Additional Proof of Delivery* with

☐ I have completed an *Additional Proof of Delivery* form.

Under the Code of Civil Procedure, 735 ILCS 5/1-109, making a statement on this form that you know to be false is perjury, a Class 3 Felony.

I certify that everything in the *Proof of Delivery* is true and correct. I understand that a false statement on this form is perjury and has penalties provided by law under 735 ILCS 5/1-109.

If you are completing this form on a computer, sign your name by typing it. If you are completing it by hand, sign and print your name.

/s/ Megan Mason
Your Signature

Megan Mason
Print Your Name

[redacted]

Enter your complete address, telephone number, and email address if you have one.

[redacted]

GETTING COURT DOCUMENTS BY EMAIL: You should use an email account that you do not share with anyone else and that you check every day. If you do not check your email every day, you may miss important information, notice of court dates, or documents from other parties.

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Paragraph 5

Respondent admits in part and denies in part. Respondent denies that she has ever demonstrated dangerous behavior toward the minor children.Respondent demands strict proof of the same. Respondent denies that the court has ever been presented with evidence that she has acted inappropriately or dangerously toward the children. Respondent demands strict proof of the same.

Respondent admits that court employee Robert Johnson entered an order revoking her parenting rights on September 13, 2022 under the color of law of The State of Illinois.

Respondent denies that Mr. Johnson acted on behalf of and under the authority of the court in this action and denies that he had jurisdiction to modify a five year old parenting plan under Illinois law. Respondent maintains that this court employee's action was wholly personal, not based in authority given to him by law and was therefore void upon entry. In support of this I specifically state as follows:

a. On September 13, 2022, The court was presented with no facts to suggest a modification of a parenting plan was allowable under Illinois law and, therefore, was presented with no evidence, there being no facts to support with evidence. Any statute allowing for the modification of an agreed parenting plan in Illinois requires that the court be presented with a preponderance of evidence to enact such modification. Having been presented with no evidence or facts that suggest parental unfitness, the order was not supported by Illinois law and Mr. Johnson lacked authority to enter it.
b. This act by court employee Robert Johnson was demonstrably personal in nature because he has known since at least January, 2021, when Respondent filed a motion for substitution of judge in which she publically, under affidavit, testified about Mr. Johnson's personal involvement in financial crimes with her ex husband and multiple

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officers of the court and court appointees.. At this same time Respondent specifically sought federal whistleblower protections from Presiding Judge Grace Dickler for her testimony against Mr. Johnson and others.

c. As a target in a federal criminal investigation in which Respondent is a whistleblower and witness against him, since at least January, 2021, Robert Johnson's every action against Respondent must be seen as personal given that she is a witness and whistleblower against him in an ongoing federal criminal investigation.

d. Respondent admits the document Mr. Johnson filed as an order had the word "temporary" written on it but denies that it was a temporary order.

Paragraph 6

Respondent admits in part and denies in part. Respondent denies that she has violated this court's orders and had inappropriate contact with the children. Respondent demands strict proof of the same. Respondent admits that a court employee named Robert Johnson, for the reasons enumerated above, engaged in a personal action and entered an order that Respondent not have contact with her children. Respondent denies that the action by Robert Johnson was a legitimate judicial act. Respondent denies the court had jurisdiction or authority to order a Section 215 examination. Respondent denies that the court had the basis or authority to revoke Respondent's parental rights and maintains that the order was void on entry.

Paragraph 7

Respondent admits in part and denies in part. Respondent denies that she has violated this court's orders and denies that she has abused Peter Matt at any time. Respondent demands strict proof of the same. Respondent admits that a court employee named Robert Johnson, for the reasons enumerated above, engaged in a personal action and entered an order of protection

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preventing Respondent from contact with her children or Peter Matt. Respondent denies that the action by Robert Johnson was a legitimate judicial act and maintains that the order was void on entry. Respondent denies that the court was presented with facts or basis for such an order under The Domestic Violence Act and demands strict proof of the same.

Paragraph 12

For the aforementioned reasons, Respondent maintains that there has not been a substantial change in the circumstances sufficient to warrant a change in child support. Respondent demands strict proof of the same.

Paragraph 13

Respondent denies that the parenting plan has been modified under Illinois law, court employee Robert Johnson's vigorous judicial acts having been void on entry. Respondent maintains that at present, per Illinois law and as specified in the Parenting Plan referenced by Petitioner as (Exhibit B) she is allocated 50% parenting time and the plan remains unmodified. She demands strict proof of a modification under Illinois law.

To present an analogy, while sitting on the bench, a man named Robert Johnson might punch respondent in the nose and, yes respondent would have to admit that Robert Johnson punched her in the nose. But there is no law that allows a person to assault someone and call it an action by "the court", even if that person punches another while wearing a robe. On many occasions, Respondent asserts, Robert Johnson has punched her in the nose, which is to say retaliated toward her through actions not supported by law including the actions referenced in paragraphs 5,6, and 7 by petitioner. Respondent maintains that Robert Johnson has no more authority to diminish her parental rights than he has to punch her in the nose and asks that he please retain a federal criminal defense attorney and stop doing so.

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Paragraph 14

Respondent denies she currently earns $9,465 per month and demands strict proof of the same.

Paragraph 15

Respondent denies that there is a basis in parenting time to modify financial allocation. Respondent further raises by counterclaim, as detailed below, that Mr. Matt is a known financial criminal, guilty of no less than thirty aggravated felonies in the form of tax evasion, money laundering, welfare fraud, and the criminal exploitation of a minor, disabled child in a fraud scheme. Respondent notes that any personal action by a court employee using the color of state law to order fees paid to a known financial criminal would demonstrate not just tolerance and complicity in Mr. Matt's financial crimes, but direct, criminal conspiracy. Respondent asks individuals working for or in The Circuit Court of Cook County who have assisted or enabled Mr. Matt's prior financial crimes, to stop doing so, to retain competent federal, criminal defense attorneys and cease retaliating against me as a federal witness.

Respondent's Counter-Claim

16. Peter Matt is a documented, brazen financial criminal who is currently under investigation by The Department of Justice for his financial crimes. **(Exhibit F Second Whistleblower Letter)**.

17. Peter Matt is also currently under investigation by The Department of Justice for his participation in corruption in The Circuit Court of Cook County. Robert Johnson, Michael Bender, Kaye Mason, Bradley Trowbridge, Christopher Wherman, John Palen and Gerald Blechman are also targets of this investigation. **(Exhibit G Whistleblower Illinois**).

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18. Mr. Matt has three businesses in Europe and Asia as well as multiple bank accounts, which he refuses to report to The Internal Revenue Service, to The Illinois Department of Revenue or to the court. Mr. Matt grossly under-states his wealth and income in order to avoid taxes or paying to support his children. **(Exhibit F, Exhibit G)**

19. Mr. Matt routinely pays his personal expenses from his businesses and deducts the expenses on his business taxes, thereby fraudulently reducing his tax liability, fraudulently avoiding paying payroll taxes, and using bank accounts for his expenses which he does not report to the court **(Exhibit F, Exhibit G).**

20. From the court's perspective, there is necessarily a change in Mr. Matt's circumstance if it considers his actual wealth, including hidden businesses, bank accounts, and his use of business accounts to pay his personal bills compared to his previous, fraudulent, financial affidavits filed in this court. Mr. Matt having defrauded the court and The Federal Government of The United States of America, the disclosure of assets concealed by his fraud presents the court opportunity and jurisdiction to modify allocation and other fees.

Wherefore, Respondent asks:

A. The court to deny Mr. Matt's request for an increase in fees paid and instead allocate the payment of all children's expenses to Mr. Matt and to order child support to be paid by Mr. Matt.
B. That it denies all of Mr. Matt's requests as stated in his Motion for Child support because it is anathema to justice to reward fraud through court order and in this case indicative of

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retaliation against a federal witness and conspiracy in Mr.Matt's financial crimes. Respondent also maintains that the court lacks a basis in law to order fees paid to Mr. Matt.

C. Any other relief a just, lawful, neutral court deems fit.

All Domestic Relations cases will be heard by phone or video.
Go to http://www.cookcountycourt.org/LinkClick.aspx?fileticket=G7A8KAcSi8E%3d&portalid=0
to get more information and Zoom Meeting IDs.
Remote Court Date: No hearing scheduled

Exhibit F

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COOK COUNTY, IL
2016D009534
Calendar, 23
21505531

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Megan Mason
[redacted]

January 4, 2022

Ms. Tresa Williams
Internal Revenue Service
Whistleblower Office - ICE
1973 N. Rulon White Blvd.
M/S 4110
Ogden, UT 84404

RE: Supporting documentation related to claim numbers: 2022-001680, 2022-001681

Dear Ms. Williams,

I am writing in response to your letter dated December 21, 2021 requesting further information related to the above claims. I am enclosing here the form 3949-A received by the IRS on October 12, 2021 along with extensive documentation included with this form.

I believe it would be quite easy for you to get a sense of Mr. Matt's actual earnings from his businesses over the last fifteen years because 90% of his business income (at least during our marriage) was from publicly held US companies, specifically IBM. IBM, from my recollection, is able to provide global reporting for their multiple entities for payments to Mr. Matt's multiple entities to give a clear gross revenue statement. The second and third largest clients are NCR and HP who I imagine would be similarly able to provide global earnings.

Mr. Matt's reported earnings do not remotely approach the actual business revenue and Mr. Matt has only become more brazen and defiant of laws with the passing of years. Specifically, Mr. Matt has done the following to my knowledge:

- Opened three businesses in other countries while a green card resident of the US; not reporting any of these businesses on tax forms since 2012
- Inheriting, being gifted and earning wealth in other jurisdictions in excess of $1.5 million never reported on an FBAR

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- Evaded taxation by not paying himself salary, calling his earning “contractor fees”, often paid abroad and then repatriated
- Evaded taxation in the US by booking sales to his business in a European entity, then having his father transfer funds to him in the US in the form of what they call gifts or loans
- Failed to report assets gifted to our minor children in Europe, specifically two apartments gifted by his father and potentially other trusts and bank accounts
- Naming our disabled minor son as CEO of his company with the intent to “revert” (steal) ownership from our son when he turns 18 as a means to: launder money, evade taxation of his own salary and to defraud clients by making a false claim of owning a company owned by a disabled person
- Committed welfare and medicaid fraud, likely applying for these programs using fraudulent tax returns or intentionally omitting my income
- Submitting annual tax forms that he knows to be fraudulent
- Withdrawing cash from business accounts on a weekly basis to pay for personal expenses without claiming income, later booking these fraudulently as business expenses
- Paying personal credit cards from business accounts to remunerate himself while avoiding taxation of earnings
- Paying employees with rent as a means to avoid taxation and labor laws
- Using business funds to pay for home renovations and laborers as a means to create false expenses and avoid taxation

I am including here extensive evidence of tax evasion, fraud and questionable business practices. Please seriously review what I’ve presented and act swiftly to protect my children in any way that you can.

The documents enclosed are quite voluminous and I apologize for submitting anything that is unrelated to this case. Specifically, in addition to my knowledge of extensive acts of criminal tax evasion and fraud by Mr. Matt, I have suspicions that Mr. Matt may be engaging or have engaged in bribery or other forms of corruption involving officers of the court in Cook County Illinois, including a former and sitting judge. I realize that is a very bold and serious allegation but the facts outlined in the enclosed Petition for Substitution of Judge for Cause certainly demonstrate malfeasance and corruption by multiple officers of the court. Given Mr. Matt’s

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criminality it is impossible not to fear that some of these individuals may be complicit in tax crimes. I have provided specific details of these concerns below.

Here are the most concerning current financial schemes:

- **[redacted] as CEO**
  - Mr. Matt plans to make my developmentally disabled thirteen year old son A[redacted] Matt CEO of his US based company in order to defraud IBM and other clients into giving him minority contracts as a company owned by a disabled person. Such minority owned business certification programs demand that the CEO in title be capable of running a business. A[redacted] does not consistently count to ten and such a move is deeply cynical and troubling. ***I am including below a business plan drafted by Mr. Matt that details the scheme, as well as emails to a court appointed psychiatrist from Mr. Matt on the topic.***

  - In addition to exploiting A[redacted] for his disability status, I believe this scheme is intended as a way to launder and repatriate assets from Mr. Matt's multiple hidden bank accounts and businesses overseas and is ultimately a means to avoid reporting businesses or paying taxes. Mr. Matt and his father, Leo Matt, are German citizens. During the last three years of our marriage, Mr. Leo Matt and Mr. Peter Matt moved all business activity from our US business, Goedecke and Associates, to a German entity, Goedecke Germany, run out of Leo Matt's home near Ludwisghafen, Germany. ***I am including multiple financial statements provided by Leo Matt on entities and revenue never disclosed to the IRS, multiple statements from foregin bank accounts never reported to the IRS.***

  - Goedecke Germany has never been reported to the IRS nor have any associated bank accounts. Because Mr. Matt does not report his overseas businesses or bank accounts, it can be hard for him to get cash in the US. He refuses to apply for a job. Gifting" Goedecke and Associates to A[redacted] is therefore part of a tax avoidance scheme as well as a scheme to defraud clients. ***I am providing the business plan Mr. Matt prepared outlining this scheme.***

- **Current tax evasion.**

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- Prior to finally leaving him in 2016, I had been very worried about Mr. Matt's financial misdealings. I had worked as an accountant for our businesses but stepped away around 2012 because of Mr. Matt's chronic mismanagement and defiance of tax laws. Prior to me leaving active involvement, we reported our foreign businesses, then: Goedecke Poland and Goedecke India. When I left, Mr. Matt stopped reporting these businesses and opened an entity with his father, Leo Matt, called Goedecke Germany. None have been reported to the IRS. None are currently being reported to the IRS. ***See bank statements.***

- Mr. Matt and his attorneys, however, did name these businesses in multiple court filings. They actually brazenly stated how valuable these entities were/are in multiple court appearances and filings. ***I have included court filings by Mr. Matt and his attorney in which these entities are named and claimed by Mr. Matt. I am also including an executed contract with IBM India from 2016 with Goedecke India.***

- In particular, Mr. Matt and his father have used an account at a local community bank since before our divorce to receive "gifts" and "loans" from Mr. Matt's father, Leo Matt. Mr. Matt's attorney, Christopher Wehrman, has submitted affidavits omitting this account and made statements that Mr. Matt is not a signer on this account though I believe he has also received payments from Mr. Matt using this account. ***I have included statements and canceled checks paid to Mr. Matt (who is in fact a signer) from the money laundering account.***

- **Using business accounts for any and all personal expenses to avoid taxation and brazenly claim business losses by paying more "expenses" than reported income.** Fraudulent business expenses documented in the statements included here (a small portion) include:
  - Paying laborers using cash and housing without documenting the employee or making any payroll or insurance payments, using the employee for business labor and home renovation, then booking the payments as expenses
  - A car purchase on 9/6/20 from a Michael Conway (next door neigbhor) using his business account at Byline Bank
  - Paying his mortgage with his business account

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- Paying BCBS IL and Cigna for health insurance with his business account
- Cash withdrawals for his own benefit
- Multiple payments to me using his business accounts to reimburse me for personal childcare expenses
- On 7/0/2019 he used his personal Byline account to pay $17,000 in property taxes for his home residence. Although Goedecke is an S Corp, he also pays all state and federal taxes from these accounts. Taxes are stated as business expenses, not earnings.
- On 10/1/2019, Mr. Matt paid a check for $15,000 to his father Leo Matt from the Byline business account, presumably to draw down cash from the business and reduce tax burden/inflate expenses

- **Guardianship of A[redacted]**
  I believe Mr. Matt is seeking permanent guardianship of my son to be appointed to himself or to an associate, likely an officer of the court, in order to defraud the government and access A[redacted] future disability benefits, as well as to hide assets. In addition to his scheme to have my son named CEO of his business, Mr. Matt has indicated an intent to convert his home into a residence for adults with developmental disabilities. I believe Mr. Matt intends to defraud the government into paying rent on this hazardous home as another means of financial exploitation, collecting rent from A[redacted] future disability benefits and any assets gifted to A[redacted]rusts. ***See details about Mr. Matt's illegal tenement scheme.***

In addition to the current dangerous schemes, Mr. Matt has a history of tax evasion, fraud and disturbing financial dealings.

- **Tax Evasion in the state of California and Illinois**
  From July, 2007 to May, 2014 our family lived in California. From 2014 to present, our family has lived in [redacted] Illinois. Most of what is described here took place in both states and indicates criminal violations in both states including:
  - Fraudulently collecting California unemployment insurance by pretending not to work for Goedecke and Associates when he purchased the company
  - Evading the payment of Illinois taxes and insurance by pretending to be a contractor instead of an employee and paying employees cash

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- Evading income taxes in both states
- Hiding assets in both state filings
- Welfare/Entitlement fraud in Illinois

- **Multinational Tax evasion schemes**

  Mr. Matt has also utilized the global structure to commit further tax evasion within and between businesses. For example, around 2012 Mr. Matt obtained a sales contract with IBM India for a very expensive order totalling around $75,000. He fulfilled this order by purchasing the parts in the US, by Goedecke US, for around $68,000. He then shipped the parts to India and claimed on the customs forms that the goods were worth $1,500. He told me this was necessary for the customs officials not to steal the parts. IBM India paid Goedecke India $75,000 or thereabouts. The US Goedeck then billed Goedecke India for $68,000 but his Indian bank said they couldn't authorize a payment of $68,000 for a $1,500 declared part. So the money was never paid back to the US and Mr. Matt declared a loss to the IRS on a sale that actually had a $9,000 profit.

  However, when pressed about this, Mr. Matt told me not to worry that the money had been recovered by one of his entities in Europe - Goedecke Poland or Goedecke Germany. He did not explain how he justified moving the profits from India to Europe. This example is typical example of how Mr. Matt operates.

- **Suitcases of money.**
  - In 2006 I visited Mr. Matt and his family at their ski chalet in the German alps in the village of Bolsterlang. While there I was told that he and his brother, Mr. Thomas Matt and father, Mr. Leo Matt, would be going to their bank in Austria. That morning the men put three empty suitcases in the car and drove to Austria. When they returned, the suitcases were filled with cash. I was told the cash came from the Austrian numbered accounts. Mr. Leo Matt owns many multifamily rental properties in Germany, where it is still normal to pay rent in cash. I believe the cash was unreported rental income. I believe Mr. Matt may currently hold unreported cash in Europe.

- **Annuity.**

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- Around 2010, Mr. Matt told me that he had an annuity mature in Germany. When he decided to buy a business he had told me that he would be inheriting nearly a million dollars soon, so we could afford the risk. So I was not surprised in 2010 when I was told that the annuity worth about $800,000 USD matured in Germany. I had around that time consulted with a CPA specializing in international finance. She told me it was essential to report all bank accounts and assets even if taxes were not owed. When I told him this Mr. Matt refused to do so. I was never told where the annuity was held or otherwise knowledgeable about the inheritance other than what Mr. Matt told me. I was told that Mr. Matt gifted the annuity funds in Germany to his father, Mr. Leo Matt, in order to avoid paying any tax in that country. Mr. Leo Matt then loaned the US business money, which was booked on the Goedecke and Associates balance sheet. However, Leo Matt then learned that he'd need to collect and report interest expenses, so the men decided to call it a gift. Mr. Matt removed the loan from the balance sheet and called it an increase to paid in capital/a gift. Later Mr. Matt would "repay" the funds to his father via wire to Germany. To my knowledge this annuity has never been reported or taxed in either jurisdiction, bouncing from balance sheet to balance sheet across the Atlantic.

- **Unreported foreign gifts to minor children**
  I have been told by Mr. Matt that his father, Leo Matt, has made significant financial gifts to our minor children, including at least two apartments, but Mr. Matt refuses to report the assets on behalf of the children or to provide me with the details for my own records.

- **Welfare fraud and abuse**
  Mr. Matt comes from a very wealthy family and has never had a time when he could not access his father's wealth in times of need, specifically using the Wintrust Account documented here. He has maintained significant undisclosed wealth in Europe since I've known him. His home cost $420,000 which we paid in cash. He paid more than $250,000 cash for an MBA. However, one of Mr. Matt's most bizarre tendencies is to personally present himself as indigent to families at school and neighbors, getting his next door neighbors to recently sell him a used car for only $1,000 out of pity.

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However, Mr. Matt doesn't stop at exploiting people, he has a bizarre tendency to engage in welfare fraud:

- **Enrolling in welfare** Mr. Matt enrolled or attempted to enroll our family in Food Stamps and AFDC even while actively owning at least four businesses globally, controlling multiple foreign bank accounts, holding nearly a half a million dollars in equity in his home and having uninterrupted access to his spending account funded by his father. ***Email attached.***

- **Enrolling in Medicaid** Mr. Matt has fraudulently enrolled our sons, A[redacted] and T[redacted] in Medicaid on multiple occasions. This is fraudulent for two reasons: 1. At those times I had significant income as reported to the IRS as well as access to affordable group health insurance; it would be fraudulent for Mr. Matt not to include my support in applications. 2. Per our divorce decree, T[redacted] is my dependent for tax purposes. Mr. Matt did not request or use my tax forms for T[redacted] enrollment in Medicaid so he either submitted fraudulent filings or, more likely, fraudulently declared him as a dependent.

I also have strong suspicion that two officers of the court and attorneys, Christopher Wehrman and Michael Bender, are knowledgeable, complicit and actively engaged in the above schemes. I believe one or both may be benefiting in the role of executor or guardian of A[redacted] trust in exchange for hiding Mr. Matt's financial crimes from the court and biasing the court against me in any custody rulings.

I am aware that my accusations against two officers of the court, in particular, are outrageous. I would want more than anything to be wrong. However, when I look at the aggressive way in which these two men have blocked any of Mr. Matt's financial misdealings from being heard by the court - Mr. Bender actually blocked efforts to get a ruling on the allocation of his own fees because of the evidence of tax evasion and fraud to be presented to the judge- I have to wonder why two family law attorneys would behave this way.

Mr. Wehrman is Mr. Matt's personal attorney so one would expect for him to make a vigorous defence of his client, but I believe his exuberant actions to block criminal activity are highly suspicious. On one occasion I had subpoenaed Mr. Wehrman's payments from Mr. Matt in order to demonstrate that Mr. Matt pays his attorney using accounts not disclosed on his court

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ordered financial affidavit. Mr. Wehrman, in asking the judge to indefinitely delay ruling on his motion to quash the subpoena, said, “Your honor, she just wants to show that I’m laundering money for Mr. Matt”. I believe he intended this as a joke to demonstrate how “crazy” my accusations are, but Mr. Wehrman’s firm has most certainly been informed of Mr. Matt’s tax evasion as early as five years ago and had the opportunity to reject or inquire into questionable payments from Mr. Matt if they believed they were illegal.

Although it is not specifically a tax crime and it is a shocking suspicion, I also have strong reason to believe that Mr. Matt may have bribed or promised bribes to court appointed professionals and officers of the court involved in a current custody evaluation procedure. I simply cannot explain some of the circumstances and events otherwise and, if I’m correct, I believe part of the goal is for Mr. Matt to diminish my ability to protect our children from his exploitation. For this reason I have included a recently filed Petition for Substitution of Judge which documents extensive acts of malfeasance by multiple officers of the court in Cook County, Illinois. Given Mr. Matt’s criminality it would be impossible to not suspect bribery or other misconduct by these individuals.

This is not just a “messy divorce” case, I fear it is a real effort to cut my children off from the protection of their only caring, competent parent - me. Mr. Matt has shown that he will do anything he wants, regardless of the law, for his own benefit. I fear that Mr. Matt and anyone helping him will do anything to harm my career, hurt me financially, and weaken my parenting rights so that he can use the court to harm me emotionally and financially. I also believe that he wishes to involve my children in his schemes before they are old enough to understand how they are being used for criminal activity.

Mr. Matt is a mentally unstable, intensely controlling and spiteful person so I ask you to please consider that at present our two minor children live with Mr. Matt half the week. Please consider their safety and well being in any interaction with Mr. Matt if you should decide to speak to him. In particular, I am fearful of Mr. Matt doing harm to the children if they are under his care after he finds out that I have reported him to the IRS or if he believes he is in a desperate situation. Please consider the immediate safety of my children as well as their long-term safety from Mr. Matt’s exploitation and be very careful in your interactions with him.

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Exhibit F

I also have reason to fear that Mr. Matt, a German citizen and Green Card holder, may attempt to abscond with our children to a foreign country. He has the wealth and means to do so and I believe he understands the legal peril he would be in should he become aware of even an audit by the IRS.

Please help us.

Sincerely,

Megan Mason

All Domestic Relations cases will be heard by phone or video.
Go to http://www.cookcountycourt.org/LinkClick.aspx?fileticket=G7A8KAcSi8E%3d&portalid=0
to get more information and Zoom Meeting IDs.
Remote Court Date: No hearing scheduled

Exhibit G

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2/16/2023 1:37 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2016D009534
Calendar, 23
21505531

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Megan Mason
[redacted]

Criminal Investigation Division
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

October 4th, 2021

Dear Criminal Investigation Team:

Today I am submitting the below information to the IRS. In addition to past and intended criminal federal tax evasion I believe Peter Matt is currently engaging in various forms of tax evasion in Illinois, as well as Illinois welfare fraud and avoidance of paying Illinois disability insurance. I have included the full details and hope that someone is able to investigate to make sure my children and I are not exploited.

I am extremely concerned that my children's father, Peter Matt, is engaged in a scheme to use my disabled thirteen year old son, A[redacted] as a means to launder money from his hidden overseas businesses and assets by using gifting strategies and trusts under the guise of my son's maintenance and care. I beg you to please expedite investigation into this matter before my children are harmed irreparably.

I am including here extensive evidence of tax evasion, fraud and questionable business practices. Please seriously review what I've presented and act swiftly to protect my children in any way that you can.

Here are the most concerning current financial schemes:

- **A[redacted] as CEO**
    - Mr. Matt plans to make my developmentally disabled thirteen year old son A[redacted] Matt CEO of his US based company in order to defraud IBM and other clients into giving him minority contracts as a company owned by a disabled person. Such minority owned business certification programs demand that the CEO in

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title be capable of running a business. A[redacted] does not consistently count to ten and such a move is deeply cynical and troubling. ***I am including below a business plan drafted by Mr. Matt that details the scheme, as well as emails to a court appointed psychiatrist from Mr. Matt on the topic.***

- In addition to exploiting A[redacted] for his disability status, I believe this scheme is intended as a way to launder and repatriate assets from Mr. Matt's multiple hidden bank accounts and businesses overseas. Mr. Matt and his father, Leo Matt, are German citizens. During the last three years of our marriage, Mr. Leo Matt and Mr. Peter Matt moved all business activity from our US business, Goedecke and Associates, to a German entity, Goedecke Germany, run out of Leo Matt's home near Ludwisghafen, Germany. ***I am including multiple financial statements provided by Leo Matt on entities and revenue never disclosed to the IRS, multiple statements from foregin bank accounts never reported to the IRS.***
- Goedecke Germany has never been reported to the IRS nor have any associated bank accounts. Because Mr. Matt does not report his overseas businesses or bank accounts, it can be hard for him to get cash in the US. I believe "gifts" from his wealthy father to his grandson, Angus Matt, via a trust is the most likely money laundering scheme. For all I know such trusts already exist. "Gifting" Goedecke and Associates to Angus is therefore part of a tax avoidance scheme as well as a scheme to defraud clients.
- Once Goedecke US is in A[redacted] name, Mr.Leo Matt and Mr. Peter Matt will be able move sales and contracts back to the US entity, sheltered in a disabled person's trust. At that time they may also remunerate attorneys who may have abetted Mr. Matt by appointing them in any number of paid capacities, such as as guardian or executor.

- **Current tax evasion.**
  - Prior to finally leaving him in 2016, I had been very worried about Mr. Matt's financial misdealings. I had worked as an accountant for our businesses but stepped away with my two Philippines based CPAs around 2012 because of Mr. Matt's chronic mismanagement and defiance of tax laws. Prior to me leaving active involvement, we reported our foreign businesses, then: Goedecke Poland and Goedecke India. When I left, Mr. Matt stopped reporting these businesses

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and opened an entity with his father, Leo Matt, Goedecke Germany. None have been reported to the IRS. None are currently being reported to the IRS. ***See bank statements.***

- Mr. Matt and his attorneys, however, did name these businesses in multiple court filings. They actually brazenly stated how valuable these entities were/are in multiple court appearances and filings. ***I have included court filings by Mr. Matt and his attorney in which these entities are named and claimed by Mr. Matt.***
- In particular, Mr. Matt and his father have used an account at a local community bank since before our divorce to receive "gifts" and "loans" from Mr. Matt's father, Leo Matt. I have included statements from this account as well as a check from Mr. Matt to me for a personal expense as well as a canceled check from last month that I deposited into this account for Mr. Matt's benefit. Needless to say, it cleared. However, Mr. Matt still maintains that this account is "a little account" his dad uses for pocket money when he visits. ***I have included statements and canceled checks from the gifting account.***

- **Guardianship of [redacted]**
  I believe Mr. Matt is seeking permanent guardianship of my son to be appointed to himself or to an associate, likely an officer of the court, in order to defraud the government and access A[redacted] future disability benefits, as well as to hide assets. In addition to his scheme to have my son named CEO of his business, Mr. Matt has indicated an intent to convert his home into a residence for adults with developmental disabilities. On the face of this, it would be shocking and dangerous for this to happen. Mr. Matt has never gotten a permit for any of his illegal construction schemes and, in fact, our children contracted lead poisoning from his failure to properly mitigate lead paint removal and were ordered out of the home. I believe Mr. Matt intends to defraud the government into paying rent on this hazardous home as another means of financial exploitation, collecting rent from A[redacted]s future disability benefits and any associate trusts. ***See details about Mr. Matt's illegal tenement scheme.***

In addition to the current dangerous schemes, Mr. Matt has a history of tax evasion, fraud and disturbing financial dealings.

- **Tax Evasion in the state of California and Illinois**

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From July, 2007 to May, 2014 our family lived in California. From 2014 to present, our family has lived in Wilmette, Illinois. Most of what is described here took place in both states and indicates criminal violations in both states including:

- Evading the payment of unemployment insurance by pretending to be a contractor instead of an employee and paying employees cash
- Evading income taxes in both states
- Hiding assets in both state filings
- Welfare/Entitlement fraud in Illinois

- **Suitcases of money.**
  - In 2006 I visited Mr. Matt and his family at their ski chalet in the German alps. While there I was told that he and his brother, Mr. Thomas Matt and father, Mr. Leo Matt, would be going to their bank in Austria. That morning the men put three empty suitcases in the car and drove to Austria. When they returned, the suitcases were filled with cash. I was told the cash came from the Austrian numbered accounts. Mr. Leo Matt owns many multifamily rental properties in Germany, where it is still normal to pay rent in cash. I believe the cash was unreported rental income.
- **Annuity.**
  - Around 2010, Mr. Matt told me that he had an annuity mature in Germany. When he decided to buy a business he had told me that he would be inheriting nearly a million dollars soon, so we could afford the risk. So I was not surprised in 2010 when I was told that the annuity worth about $800,000 USD matured in Germany. I had around that time consulted with a CPA specializing in international finance. She told me it was essential to report all bank accounts and assets even if taxes were not owed. When I told him this Mr. Matt refused to do so. I was told that Mr. Matt gifted the annuity funds to Mr. Leo Matt in order to avoid paying any tax. Mr. Leo Matt then loaned the US business money, which was booked on the Goedecke and Associates balance sheet. However, Leo Matt then learned that he'd need to collect and report interest expenses, so the men decided to call it a gift. We removed the loan from the balance sheet and called it an increase to paid in capital/a gift. Later Mr. Matt would "repay" the funds to his father via wire to Germany. To my knowledge this annuity has never been reported or taxed in either jurisdiction, bouncing from balance sheet to balance sheet across the Atlantic.

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Exhibit G

- **Welfare fraud and abuse**
  Mr. Matt comes from a very wealthy family and has never had a time when he could not access his father's wealth in times of need. He has maintained significant undisclosed wealth in Europe since I've known him. His home cost $420,000 which we paid in cash. He paid more than $250,000 cash for an MBA. However, one of Mr. Matt's most bizarre tendencies is to personally present himself as indigent to families at school and neighbors, getting his next door neighbors to recently gift him a used car out of pity. However, Mr. Matt doesn't stop at exploiting people, he has a bizarre tendency to engage in welfare fraud:
  - **Enrolling in welfare** Mr. Matt enrolled or attempted to enroll our family in Food Stamps and AFDC even while actively owning at least four businesses globally, holding nearly a half a million dollars in equity in his home and having uninterrupted access to his spending account funded by his father. ***Email attached.***
  - **Enrolling in Medicaid** Mr. Matt has fraudulently enrolled our son, T[redacted] in Medicaid on multiple occasions. This is fraudulent for two reasons: 1. At those times I had significant income as reported to the IRS as well as access to affordable group health insurance; it would be fraudulent for Mr. Matt not to include my support in applications. 2. Per our divorce decree, Theodore is my dependent for tax purposes. Mr. Matt did not request or use my tax forms for Theodore's enrollment in Medicaid so he either submitted fraudulent filings or, more likely, fraudulently declared him as a dependent. ***Emails attached.***

I also have strong suspicion that two officers of the court and attorneys, Christopher Wehrman and Michael Bender, are knowledgeable, complicit and actively engaged in the above schemes. I believe one or both may be benefiting in the role of executor or guardian of A[redacted] trust in exchange for hiding Mr. Matt's financial crimes from the court and biasing the court against me in any custody rulings.

I am aware that my accusations against two officers of the court, in particular, are outrageous. I would want more than anything to be wrong. However, when I look at the aggressive way in which these two men have blocked any of Mr. Matt's financial misdealings from being heard by the court - Mr. Bender actually blocked efforts to get a ruling on the allocation of his own fees

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because of the evidence of tax evasion and fraud to be presented to the judge- I have to wonder why two family law attorneys would behave this way.

Mr. Wehrman is Mr. Matt's personal attorney so one would expect for him to make a vigorous defence, but I believe his actions to block criminal activity are highly suspicious. On one occasion I had subpoenaed Mr. Wehrman's payments from Mr. Matt in order to demonstrate that Mr. Matt pays his attorney using accounts not disclosed on his affidavit. Mr. Wehrman, in asking the judge to delay ruling on his motion to quash the subpoena, said, "Your honor, she just wants to show that I'm laundering money for Mr. Matt". His words, not mine.

I understand that your focus is on financial crimes and believe that what I've presented here would cause any reasonable person to believe further investigation is needed just on the basis of suspected financial crimes. However, I do think it's important to understand the bigger context of this financial abuse and misdealing by Mr. Matt, and potentially by Mr. Wehrman and Mr. Bender.

Over the last two years I have simply seen a pattern of actions that didn't seem quite right, including intentional malpractice by a prior attorney and disturbing communications from court appointed personnel. Dr. John Palen was a psychiatrist Mr. Bender recommended be appointed as a parenting coordinator working with Mr. Matt and me. On one occasion, Dr. Palen accidentally cc'd me on an email to Kaye Mason, the judge's clerk who shares my last name. This is strange because nobody should really be emailing a judge's clerk except to schedule something and with all parties intentionally copied. But what was especially odd is that he wrote, "I just care about being paid. It's as simple as that".

At this time, Dr. Palen did not have any invoices due much less a motion to get fees. So it is just not right that he was emailing a judge's clerk to talk about money, if for no other reason than that it undermines credibility in the court by participants like me.

In addition to financial crimes, Mr. Bender in his role as our children's guardian ad litem has also aggressively blocked allegations by our son Th[redacted] that his father physically and emotionally abused him, multiple indications of mental unfitness demonstrated by Mr. Matt, including requests by police officers and court appointed mental health workers to have Mr. Matt's abusive behavior brought before the judge. Mr. Bender has not only blocked such

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pleadings, but maintained to the court on multiple occasions that I “made up” crazy stories about Mr. Matt engaging in tax evasion, money laundering and other suspicious behavior. I didn’t make up the hundred pages of evidence submitted here. Why would someone want a judge to think I did?

I’m worried Mr. Bender has a financial motive to act against the interest of my children and for his own benefit. All I present here is suspicion, but it’s suspicion of an abuse of power that is so grievous that someone must take me seriously. If not you, who?

I absolutely understand that it is not your role to intervene on non-financial forms of exploitation, but *please swiftly and thoroughly review what I’ve shown you a*nd do anything you can to stop what I fear is a dangerous scheme to exploit my children. This is not just a “messy divorce” case, I fear it is a real effort to cut my children off from the protection of their only caring, competent parent - me.

I fear that Mr. Matt and anyone helping him will do anything to harm my career, hurt me financially, and weaken my parenting rights so that he can involve my children in his schemes before they are old enough to understand how they are being used for criminal activity.

Sincerely,

Megan Mason