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IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, DOMESTIC RELATIONS DIVISION

IN RE THE MARRIAGE OF:)
PETER MATT,)
Petitioner,)
) No. 2016 D 9534
And) Cal. 23
)
MEGAN MATT,)
Respondent.)

PETITION FOR RULE TO SHOW CAUSE

NOW COMES, the Petitioner, PETER MATT, individually and by and through his attorneys, KATZ, GOLDSTEIN & WARREN, and pursuant to Sections 511 and 508 of the Illinois Marriage and Dissolution of Marriage Act ("IMDMA")(750 ILCS 5/511, 5/508) and Cook County Rule 13.8, hereby respectfully requests that this Honorable Court compel the Respondent, MEGAN MATT, to comply with the September 27, 2017 Marital Settlement Agreement, and issue rule against MEGAN MATT for her non-compliance with same. In support thereof, PETER MATT states as follows:

1. The parties were married on January 24, 2007 in New York.
2. As a result of their marriage, two children were born to parties, namely: A [REDACTED] 2008; and T [REDACTED] 2012.
3. On September 27, 2017 a Judgment for Dissolution of Marriage (Judgment), incorporating a Marital Settlement Agreement, was entered in this matter, thereby dissolving the bonds of matrimony between the parties. **See Exhibit A, Judgment and Marital Settlement Agreement, incorporated by reference.**
4. Article V, Paragraph F(2) of the Marital Settlement Agreement awards

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various business entities to PETER MATT:

PETER MATT shall receive Goedecke USA, Goedecke India, Goedecke Germany, and Goedecke Poland (“Goedecke”) business entities, including bank accounts, assets, documents, customer lists, and any other information related to Goedecke and assets owned by Goedecke, including any liabilities associated with same subject to the subparagraphs below. MEGAN MATT shall cooperate to sign any documentation necessary to transfer said business entities to PETER MATT. PETER MATT will receive these entities without further claim by MEGAN MATT. PETER MATT shall be responsible for any liabilities, loans, or other expenses related to the entities, and shall hold MEGAN MATT harmless thereto and indemnify MEGAN MATT if any action related to the entities is taken against him.

5. Article V, Paragraph F(2)(ii) provides that MEGAN MATT shall not take action to adversely impact the business operations:

(ii). MEGAN MATT shall take no action that will adversely impact the business operations of Goedecke. This includes, but is not limited to, causing Goedecke to file for bankruptcy, liquidating the business, interfering with sales, interfering with receivables, or otherwise interfering with PETER MATT’S ability to run Goedecke.

6. Nevertheless, MEGAN MATT has shown, again, and unwillingness to adhere to Court orders and a total disregard of the Court’s authority over her and her actions.

7. As MEGAN MATT has endangered her children with her behavior, she is not allowed access to the children due to an order of protection that is in place, as well as the condition precedent to undergo a Rule 215 examination, and then engage in the Section 604.10(b) evaluation.

8. PETER MATT has pending a Motion for Child Support and Payment of Expenses related to his exclusive care and control of the minor children.

9. In response to the Motion to Modify, MEGAN MATT filed a response and counterclaim on or about February 16, 2023. **See Exhibit B, Megan Matt’s response**

and counterclaim, incorporated by reference.

10. As part of MEGAN MATT's (undefined in inarticulate) Counter-Claim, she attaches an Exhibit F, Second Whistleblower Letter, and Exhibit G, First Whistleblower Letter. **See Exhibit C, First Whistleblower Letter and Exhibit D, Second Whistleblower Letter.**

11. MEGAN MATT's First Whistleblower Letter is dated October 4, 2021 and was authored by her and sent to the Illinois Department of Revenue. In her letter, MEGAN MATT asserts to the Department of Revenue that she believes that PETER MATT is "engaged in a scheme...to launder money from his hidden overseas businesses and assets." among other allegations.

12. MEGAN MATT's Second Whistleblower Letter is dated January 4, 2022 and was authored by her and sent to the Internal Revenue Office. In her letter, MEGAN MEGAN asserts to the IRS that PETER MATT does the following as to his business interests: does not report his business, evades taxation, pays personal expenses from business accounts, seeks to avoid labor laws, and creates false expenses, among other allegations.

13. MEGAN MATT admits in her Counter-Claim that she sent these letters, which are violations of the terms of the Judgment and MSA. As such, PETER MATT seeks rule to issue against MEGAN MATT for her violations and a finding of indirect civil contempt of court against her.

14. MEGAN MATT's noncompliance with Court orders is not unfamiliar to PETER MATT nor the Court in this post- decree litigation. In fact, MEGAN MATT

was previously held in contempt of Court for her failure to comply with the Court's November 20, 2019 Court Order pursuant to an order entered by the Court on August 21, 2020.

15. This Court further found MEGAN MATT in contempt of Court for her failure to comply with the same November 20, 2019 Court Order following an evidentiary hearing on April 4, 2022.

16. MEGAN MATT's contumacious behavior is harmful to the well-being of the parties' minor children as PETER MATT is the sole and exclusive care taker of the minor children and is the only party providing any financial support.

17. MEGAN MATT's vexatious conduct is being done for no other reason than to harass PETER MATT and increase the cost of litigation, likely as part of her continued decline in mental health and/or anger towards PETER MATT.

18. MEGAN MATT has demonstrated a clear pattern of her intent to violate the terms of the Court's orders and, true to form, her blatant refusal to follow the terms of the Judgment and MSA.

19. MEGAN MATT should be held in indirect civil contempt of court for her failure and refusal to comply with the provisions of the Judgment and MSA.

20. Additionally, Section 5/508(b) of the IMDMA, states in pertinent part, as follows:

"In every proceeding for the enforcement of an order or judgment when the court finds that the failure to comply with the order or judgment was without compelling cause or justification, the court shall order the party against whom the proceeding is brought to pay promptly the costs and

reasonable attorney's fees of the prevailing party." 750
ILCS 5/508(b).

10. PETER MATT has been forced to incur fees as a result of MEGAN MATT's non-compliance and improper conduct. Therefore, MEGAN MATT must be ordered to pay the reasonable attorney fees and costs incurred in connection with the enforcement of the Order and as a result of her improper conduct, in accordance with Section 508(b) of the Illinois Marriage and Dissolution of Marriage Act. 750 ILCS 5/508(b).

WHEREFORE, the Petitioner, PETER MATT, individually and by and through his attorneys, KATZ, GOLDSTEIN & WARREN, respectfully prays as follows:

- A. That this Honorable Court issue a rule against MEGAN to show cause, if any, why she should not be held in indirect civil contempt of court for her failure to comply with the Judgment and MSA, as alleged herein;
- B. That this Honorable Court enter an order MEGAN MATT to cease and desist her attempts to interfere with PETER MATT's businesses;
- C. That MEGAN MATT be required to reimburse PETER MATT attorney's fees and costs for the enforcement of the Judgment and Marital Settlement Agreement;
- D. That MEGAN MATT retract any and all communication in violation of the Judgment and Marital Settlement Agreement;
- E. That MEGAN MATT be imposed a daily fine for each day beginning on the date of the first letter that MEGAN MATT has sought to disrupt PETER MATT's businesses; and,

F. For such further relief this Court deems necessary and just.

Respectfully submitted,



PETER MATT

Christopher D. Wehrman (cwehrman@kgwlaw.com)
Katz, Goldstein & Warren
410 N. Michigan Ave., Ste. 400
Chicago, Illinois 60611
(847) 317-9500
#35921

ATTORNEY'S STATEMENT

I, the undersigned, state that I am one of the attorneys employed by the firm of KATZ, GOLDSTEIN & WARREN and representing the party who has signed the foregoing pleading. I certify that I have read the foregoing pleading and that to the best of my knowledge, information and belief, formed after reasonable inquiry of my client, said pleading is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification or reversal of existing law, and that said pleading is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.

KATZ, GOLDSTEIN & WARREN

By: Christopher D. Wehrman
One of the attorneys for PETER MATT

CLIENT'S VERIFICATION

UPON PENALTY OF PERJURY, I, the undersigned, state that I have read the foregoing pleading. I further state that this pleading is being filed with my consent and as part of my attorney's required duties in representing me. I further state that my attorney has explained to me that by signing this pleading and this verification, I am acknowledging that my attorney is acting with my consent and at my direction and that my attorney has based his statement on the factual information provided to him by me, as well as upon his investigation thereof.


PETER MATT

Christopher D. Wehrman (cwehrman@kgwlaw.com)
Katz, Goldstein & Warren
410 N. Michigan Ave., Ste. 400
Chicago, Illinois 60611
(847) 317-9500
#35921

Exhibit F

Megan Mason



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

Exhibit F

- 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

Exhibit F

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:

- **A [REDACTED]'s 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.**

Exhibit F

- 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 neighbor) using his business account at Byline Bank
 - Paying his mortgage with his business account

Exhibit F

- 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] 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**

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:

- 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

Exhibit F

- 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.**

Exhibit F

- 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.

Exhibit F

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, 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.

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

Exhibit F

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.

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

Exhibit G

Megan Mason
419 Greenleaf Ave.
Wilmette, IL 60091
917.518.1808
megan42@gmail.com

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. Angus 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 foreign 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, A [REDACTED], via a trust is the most likely money laundering scheme. For all I know such trusts already exist. "Gifting" Goedecke and Associates to A [REDACTED] 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

Exhibit G

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 A**

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 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 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**

Exhibit G

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:

- 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.

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, 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. **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

Exhibit G

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 T [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

Exhibit G

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* and 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

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 ID

Remote Court Date: No hearing scheduled

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, DOMESTIC RELATIONS DIVISION**

FILED
3/3/2023 11:31 AM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2016D009534
Calendar, 23
21714597

IN RE THE MARRIAGE OF:)
)
PETER MATT,)
Petitioner,)
)
and) No. 2016 D 9534
)
MEGAN MATT,)
Respondent.)

NOTICE OF MOTION

TO: megan42@gmail.com Megan Matt
Pro Se
419 Greenleaf Ave.
Wilmette, IL 60091

mbender@caesarbenderlaw.com
Michael Bender, Esq.- GAL
Caesar & Bender, LLP
150 N. Michigan Ave., Suite 2130
Chicago, IL 60601

On, **March 8, 2023 at 10:00 a.m.** or at any such other time that this matter shall be heard, I shall appear via Zoom Conference (ID: 934 9022 2003, Password: 543296) before the Honorable Judge Robert Johnson, or any judge sitting in his stead, in courtroom number 2108 at the Richard Daley Center, 50 W. Washington, Chicago, Illinois and will then and there present: **PETITION FOR RULE TO SHOW CAUSE**, a copy of which is hereby served upon you at which time and place you may appear if you see fit.

Christopher D. Wehrman
One of Petitioner's Attorneys

KATZ, GOLDSTEIN & WARREN
Attorney for Petitioner
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Telephone No. (847) 317-9500
Service accepted at: pleadings@kgwlaw.com
FIRM No.: 35921

PROOF OF SERVICE

The undersigned states that on March 3, 2023, I served this NOTICE OF MOTION, together with the documents referred to therein, as follows: by personal delivery to each person to whom it is directed; and/or depositing the same in the U.S. Mail at 2345 Waukegan Road, Bannockburn, Illinois, before 5:00 p.m., with proper postage prepaid; and/or by e-mailing to the above named persons e-mail address. Under penalties by law pursuant to Section 1-109 of the Code of Civil Procedure I certify that the statements set forth in this instrument are true and correct.

Janice Altmayer
Janice Altmayer

FILED DATE: 3/3/2023 11:31 AM 2016D009534