



**AFFILIATED
FORENSIC
LABORATORY**
Incorporated

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Laboratory Report

To: Ms. Sarah Waltner
2825 N. 103rd Avenue
Avondale, AZ 85392-4579

AFL Laboratory #: 12-3179.1
Date: December 10, 2012

Re: *IRS Documents*

PURPOSE OF THE EXAMINATION:

A forensic examination was conducted in order to determine if portions of the questioned documents were replicated from one document to another. In particular, I was requested to determine if certain signatures were duplicates of one another.

The following is a report of my examinations, observations, and conclusions.

DOCUMENTS SUBMITTED FOR EXAMINATION:

- 1 Copy of a letter to Steven T. and Sarah V. Waltner dated May 08, 2009.
- 2 Copy of a document titled "What Happens If You Don't Respond."
- 3 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 22-R.
- 4 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 23-R.
- 5 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 25-R.
- 6 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 26-R.
- 7 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 27-R.

- 8 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 30-R.
- 9 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 31-R.
- 10 Copy of a Computation and Assessment of Miscellaneous Penalties marked as Exhibit 32-R.

EXAMINATIONS AND OBSERVATIONS:

1. Visual examinations were conducted with the unaided eye, a hand-held magnifier and stereoscopic microscope as needed.
2. Electronic overlays were made on an instrument known as a VSC-4c in order to determine if certain writings and signatures were exact duplicates of one another.
3. Because all of documents submitted are reproductions, rather than originals, some limitations will be imposed on the amount of detail that can be observed in the questioned and known signatures. As a result, it is likely that some qualifications will be reflected in the conclusions.

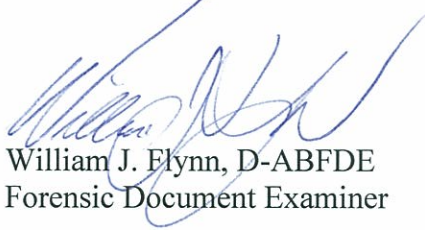
CONCLUSIONS

1. The "Originator's" signature appearing on Items 3 and 4 are the identical signature. This signature is an electronic distortion of the Operations Manager's signature that appears on Item 2. The signature on Item 2 appears to be a variation of the "Maureen Green" signature on Item 1.

I have attached a graphic which illustrates the progression of the "Green" signature from Item 2 to the version that appears on Items 3 and 4 in its distorted perspective.

2. The "Reviewer" signatures (which appears to be the name, Barbara Brown) on Items 3 and 4 are identical as is the placement of the date stamp in relation to the two signatures.
3. The handprinted name "Mrs. Ronson," the code "0469100416," the handprinted phrase, "Signature Date:" and phone number "801-620-2321" are identical on Items 5 through 10, and have likely been copied from one master form bearing this writing.

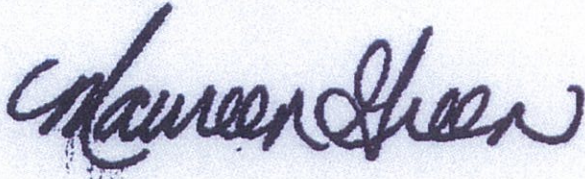
4. If signature exemplars can be obtained from Maureen Green it is likely that the authenticity of this signature appearing on Items 1, 2, 3, and 4 could be established.



William J. Flynn, D-ABFDE
Forensic Document Examiner

WJF:cmk

Sincerely yours,



Maureen Green
Operations Mgr., Exam SC Support
Item 1

Sincerely yours,



Operations Manager,
Examination SC Support
Item 2

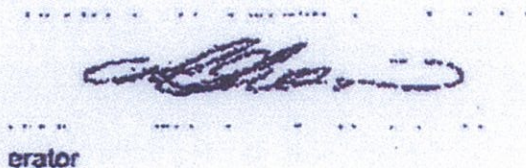


Sincerely yours,



Operations Manager,
Examination SC Support

Item 2 Distorted



erator

Signatures appearing on Items 3 & 4