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Indiana man sues U.S. government following wife's suicide.

March 1, 2010 (Fort Wayne, Ind.) A lawsuit has been filed against the U.S. government on behalf of a man whose wife killed herself after an alleged improper and unlawful IRS search of their home. The suit was filed by Beckman Lawson LLP in U.S. District Court in Fort Wayne, Ind., on behalf of James Simon, the estate of Denise Simon and their daughter who was present during the search and is one of six children Denise left behind.

The suit claims at least 10 IRS agents and officers, armed with visible weapons and bullet proof vests, stormed the Simon residence at 7:20 a.m. on November 6, 2007, while Denise Simon was alone with her 10-year-old daughter, and her husband, Jim, was out of the country on business. Just three days later she took her own life, leaving behind notes describing her fear and distrust of the government, saying, "I cannot live in terror of being accused of things I did not do."

According to the complaint, the Simons were unaware of the IRS investigation and did not receive any prior summons, subpoenas, or requests for information.

The suit alleges IRS agents wrongfully obtained a search warrant using false and/or misleading information and disregarded its own policies to use the "least intrusive means necessary" to gather evidence. (Internal Revenue Manual, section 9.4.9.2) It also asserts the IRS has a history of not monitoring, documenting or enforcing this policy. Claims include:

- Intentional infliction of emotional distress
- Negligence in obtaining and executing a search warrant
- Trespass
- Invasion of privacy
- Wrongful death.

This suit follows another filed in October 2009 against three IRS special agents in their individual capacities, which alleges violation of constitutional rights and wrongful death.

Simon's attorney explains, "Almost 10 years ago, as a way to assure that its authority would not be used to abuse taxpayers, the IRS promised Congress, TIGTA, and the public, that it would document and enforce its "least intrusive means necessary" policy. In the case of Jim Simon, the IRS did not honor this promise, and Jim has lost his wife as a result."

Additional information can be found at RememberDenise.org.