IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF FLORIDA PENSACOLA DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,)	
v.)	Civil No. 3:08-cv-00136-RV-EMT
PINNACLE QUEST INTERNATIONAL et al.,)	
Defendants.)	

STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST DEFENDANT S. ANTHONY LARSON

Plaintiff United States of America and Defendant S. Anthony Larson ("Defendant") stipulate as follows:

1. The United States filed a complaint against Defendant alleging that Defendant is or was a member of the Executive Council of Pinnacle Quest International (PQI), an organization the United States alleged participates in the sale of tax-fraud products.

Findings of Fact

- Defendant was a member of PQI's Executive Council between 2002 and 2004.
 Defendant resigned his role in PQI in September, 2004 after learning of PQI business practices he considered unethical.
- 3. Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and the parties waive any and all right to file an appeal from this judgment.
- 4. Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Defendant further understands and

agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned.

5. Defendant has received a copy of this Stipulated Judgment of Permanent Injunction, which bears his signature.

ORDER

Accordingly, the Court hereby FINDS, ORDERS, and DECREES:

- 1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. ("I.R.C.") §§ 7402(a) and 7408(a).
- Defendant has consented to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms.
- 3. Pursuant to I.R.C. §§ 7402(a) and 7408, Defendant, individually and through any other name or entity, his representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with him, are permanently enjoined from directly or indirectly:
 - (1) Organizing, promoting, marketing, or selling (or assisting in the organization, promotion, marketing, or sale of) any tax shelter, plan, or arrangement, including but not limited to those described in the Plaintiff's Complaint for Permanent Injunction, or any other tax shelter, plan or arrangement that incites or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities or unlawfully claim improper tax refunds;

- (2) engaging in activity subject to penalty under 26 U.S.C. § 6700, including making, in connection with the organization or sale of any plan or arrangement, any statement about the securing of any tax benefit that Defendant knows or has reason to know is false or fraudulent as to any material matter; and (3) engaging in conduct subject to penalty under any provision of the Internal Revenue Code, or engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.
- 4. The United States shall be entitled to conduct discovery for the sole purpose of monitoring Defendant's compliance with the terms of this Stipulated Judgment of Permanent Injunction.
- 5. This Court shall retain jurisdiction over this matter and Defendant for the purpose of enforcing this permanent injunction.

6. This Stipulated Judgment of Injunction resolves all claims the United States has

brought against Defendant in this action.

SO ORDERED, this

ROGER VINSON,

SENIOR UNITED STATES DISTRICT JUDGE

Consented and Agreed to:

S. ANTHONY LARSON

Defendant, 19-5EPT-2008

Pro Se

GREGORY ROBERT MILLER United States Atterney

United States Attorr

ROBERTIE. FA

Virginia State Bar No. 74871 Attorney for the United States Trial Attorney, Tax Division U.S. Department of Justice

PO Box 7238

Ben Franklin Station

Washington, D.C. 20044 Telephone: (202) 305-9209

Facsimile: (202) 514-6770

Email: Robert.E.Fay@usdoj.gov