

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA

FILED
ASHEVILLE, N.C.
DEC 19 2007
U.S. DISTRICT COURT
W. DIST. OF N.C.

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
ALEXANDER KLOSEK; BRYAN NOEL;)
PINNACLE FINANCIAL AND TRUST)
GROUP, INC.; PINNACLE ADVISORS, LLC;)
SILVERADO FINANCIAL GROUP, INC.; and)
CERTIFIED ESTATE PLANNERS, INC.,)
)
Defendants.)
)

Civil No. 07cv306

STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST ALEXANDER KLOSEK

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendant Alexander Klosek.

Defendant, Alexander Klosek, admits that this Court has jurisdiction over him and over the subject matter of this action.

Defendant consents to the entry, without further notice, of this Final Judgment of Permanent Injunction.

Defendant waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407, 7408.

Defendant waives any right he may have to appeal from the Final Judgment of Permanent Injunction.

Defendant states that he enters into this Final Judgment of Permanent Injunction voluntarily.

Defendant acknowledges that entry of this Final Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such taxes, interest, or penalties.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this injunction.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407, and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code").

2. Alexander Klosek is permanently enjoined from preparing or filing, or assisting in preparing or filing federal tax returns for other persons.

3. Alexander Klosek is permanently enjoined from advising, counseling, assisting, or instructing anyone about the preparation of a federal tax return.

4. Alexander Klosek is permanently enjoined from owning, managing, controlling, working for, or volunteering for a tax-return-preparation business.

5. Alexander Klosek is permanently enjoined from representing customers in connection with any matter before the IRS.

6. Alexander Klosek is permanently enjoined from organizing, promoting, marketing, or selling any "trust," tax preparation service, or other plan or arrangement that advises, encourages, or assists taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment of their federal tax liabilities.

7. Alexander Klosek is permanently enjoined from causing other persons and entities to understate their federal tax liabilities.

8. Alexander Klosek is permanently enjoined from making false statements about the allowance of any deduction or credit, the exclusion of any income, or the securing of any tax benefit by reason of participating in such a plan or arrangement.

9. Alexander Klosek is permanently enjoined from encouraging, instructing, advising or assisting others to violate the federal tax laws, including to evade the payment of taxes.

10. Alexander Klosek is permanently enjoined from engaging in any other conduct subject to penalty under I.R.C. § 6700; i.e., by making or furnishing, in connection with the organization or sale of a "trust" or tax shelter, entity, plan, or arrangement, a statement the defendant knows or has reason to know to be false or fraudulent as to any material matter under the federal tax laws.


11. Alexander Klosek is permanently enjoined from further engaging in any conduct subject to penalty under I.R.C. § 6701, i.e., aiding, assisting, or advising with respect to the preparation or presentation of any portion of a return or other document knowing that such document will result in the understatement of another person's tax liability, if used.


12. Alexander Klosek is permanently enjoined from engaging in any other activity subject

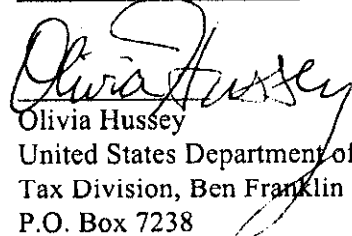
to penalty under I.R.C. §§ 6694, 6695, or any other penalty provision in the Internal Revenue Code.

13. Alexander Klosek is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

Consented to by:

Dated: 12/13/07 
Alexander Klosek
28 Sagebrush Circle
Etowah, North Carolina 28729

Dated: 12/13/07 
Doug Wilson, Esq
Attorney for Defendant Klosek
P.O. Box 3180
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Dated: 12/18/07 
Olivia Hussey
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Olivia.R.Hussey@usdoj.gov
Attorney for Plaintiff

ORDERED this 18th day of December 2007.


United States District Judge