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10 **UNITED STATES DISTRICT COURT**  
11 **DISTRICT OF NEVADA**

12 UNITED STATES OF AMERICA,	)	
	)	
13 Plaintiff,	)	
	)	
14 v.	)	Civil No. 12-cv-1916
	)	
15 WAYNE REEVES,	)	
DIANE VAOGA, and	)	
16 JAMES STOLL,	)	
	)	
17 Defendants.	)	

18 **COMPLAINT FOR PERMANENT INJUNCTION**

19 The United States of America seeks a permanent injunction pursuant to sections 7407,  
20 7408, and 7402(a) of the Internal Revenue Code (“the Code”) (26 U.S.C.) (I.R.C.) against Wayne  
21 Reeves, Diane Vaoga, and James Stoll, to bar each of them, individually or doing business as or  
22 through any entity, and any other person in active concert or participation with them, from  
23 directly or indirectly:

- 24 (a) Organizing, promoting, or selling the trust scheme described in this complaint, or  
25 any substantially similar plans or arrangements;
- 26 (b) Organizing, promoting, or selling business or tax services that facilitate or  
27 promote noncompliance with federal tax laws or the understatement of federal tax  
28 liability;

- (c) Organizing, promoting, or selling (or helping others to organize, promote, or sell) the tax-fraud scheme described in this complaint, or any other tax shelter, plan, or arrangement, that incites or assists customers to attempt to violate the internal revenue laws or evade the assessment or collection of their federal tax liabilities;
- (d) Engaging in conduct subject to penalty under I.R.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 they know or have reason to know is false or fraudulent as to any material matter;
- (e) Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to a document related to a material matter under the internal revenue laws that they know will, if used, result in an understatement of tax liability;
- (f) Engaging in conduct subject to penalty under any provision of the Internal Revenue Code, or engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;
- (g) Providing any entity or individual with any advice related to federal taxes;
- (h) Preparing federal tax returns for others or aiding, assisting, or advising others with respect to the preparation or filing of federal tax returns, amended returns, or other tax-related documents or forms for other persons;
- (i) Representing anyone before the IRS;
- (j) Obstructing or delaying an IRS investigation or audit, or interfering with IRS tax collection efforts; and
- (k) Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

#### **Authorization**

1. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and commenced at the direction of a delegate of the Attorney General of the United States.

#### **Jurisdiction and Venue**

2. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7407, 7408, and 7402(a).

3. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 because a substantial part of the events giving rise to the Government's claims occurred in this district.

**The Defendants***Wayne Reeves*

4. Wayne Reeves has Bachelor's and Master's degrees in Accounting from Brigham Young University and is a Certified Public Accountant (CPA) licensed in the State of Nevada.

5. Reeves operates his tax-related businesses from various locations, but uses a post office box in Las Vegas, Nevada, as his official business address. Reeves resides in Nevada.

6. Reeves conducts business through various entities, including, but not limited to, American Accounting Services, American Tradition Investments, National Accounting Advisors, TTASC Management, Business Wealth Services, Business Wealth Services, LLC, and Wayne N. Reeves, CPA.

7. Reeves used to work with Kevin J. Crockett, a tax shelter promoter who in 2004 was convicted of fraud and sentenced to 60 months in prison. In the 1990s, Crockett ran American Traditions Investments and TTASC Management, Utah-based firms that promoted sham trust arrangements similar to the ones described in this complaint.

8. Like Reeves, American Traditions Investments and TTASC Management promoted sham trusts as a vehicle for evading income tax assessments and IRS collection efforts. The ATI website sold a book entitled, "How to go from Riches to Raggs!!" a guide on how to make participants appear as though they have no income or assets.

9. After Crockett went to prison, Reeves took the name "TTASC Management" to Nevada where he, Vaoga, and Stoll continued promoting the same trust scheme.

10. Reeves promotes non-compliance with internal revenue laws by advising, aiding, and/or assisting his clients to form sham entities for the sole purpose of shielding income and hiding assets from creditors, including the IRS.

11. Reeves advises clients to divert income through various sham trusts, corporations, and/or partnerships to evade income tax assessments and to thwart IRS collection activities. Many of Reeves's clients, and/or the entities they form pursuant to his advice, do not file tax returns despite earning substantial income.



*James Stoll*

21. James Stoll lives in Las Vegas, Nevada, and owns a Nevada corporation called Systems Corporation of America (“SCA”). Through SCA, Stoll prepares trusts, wills, corporations, and LLCs for paying customers.

22. Most of Stoll’s customers come from word of mouth referrals from Reeves and others. Stoll and Reeves share many of the same non-tax-law-compliant clients.

23. Stoll has a Bachelor’s degree in Finance from Roosevelt University in Chicago, Illinois, but has no formal legal training, no law degree, and no license to practice law.

24. Stoll refers to himself as a “highly specialized” paralegal and told IRS investigators that he learned about trusts from his own research.

25. Stoll charges a flat fee of \$375 to form trusts and \$1,699 to form corporations and LLCs. For an additional fee, another Stoll-owned entity will act as the registered agent for the newly formed entities. Stoll charges customers \$125 a year for his registered-agent services. Since 1993, Stoll has formed over 1,200 trusts.

26. The business address for Systems Corporation of America is 2860 S. Rainbow, Las Vegas, Nevada, an address Reeves uses for myriad entities, including Business Wealth Services and American Accounting Services. Stoll and Reeves also share office space in Wyoming.

27. Stoll controls several other businesses with connections to the scheme, including, but not limited to, Beneficiary Services and Continental Business Services. Beneficiary Services has a website that markets the scheme and Continental Business Services acts as the registered agent for many of the entities Stoll has created in Wyoming.

28. Despite earning substantial income from the scheme, Stoll has not filed a federal income tax return since 1993 and Systems Corporation of America has never filed a federal income tax return.

**Defendants' Activities**

29. Reeves, Vaoga, and Stoll organize, promote, and market an illegal tax scheme that uses a series of sham trusts, corporations, and/or partnerships to aid customers in trying to evade IRS income tax assessment efforts and to thwart the IRS's ability to collect their federal taxes.

30. Reeves, Vaoga, and Stoll profit from the scheme by charging customers fees for their advice, by charging customers fees to create the legal entities used in the scheme, and by charging customers fees to manage these various entities.

31. Reeves, Vaoga, and Stoll have used offices in Nevada, Arizona, Wyoming, and Colorado, but market and sell their scheme all over the country. They have customers ranging from California to Florida to New Hampshire.

*Summary of the Scheme*

32. The Beneficiary Services website describes "Two Tax Systems:" the "Uneducated Tax System," where you pay more than the "Educated Tax System." The "Educated Tax System" is the illegal one promoted by Reeves, Vaoga, and Stoll. This illegal system enables participants to illegally shelter income and to hide assets from the IRS through a series of bogus entities designed to disrupt and interfere with IRS tax assessment and collection efforts.

33. The website also falsely advises customers that they may legally pay for personal expenses directly from their purportedly nontaxable trust or corporate accounts, and then pay tax on whatever income remains after paying for these expenses. The website boasts that "with a plan in place" you can "pay some of your bills, buy some groceries, make part of your house payment" and then "pay Uncle Sam" taxes on "what is left."

34. Reeves, touting his experience as a certified public accountant (CPA), solicits customers to participate in this illegal income/asset sheltering program, which he falsely promotes as a legitimate way to shield income and assets from creditors, including the IRS.

35. Reeves refers customers to Stoll, who for a fee, creates the business entities needed to further the scheme (i.e. trusts, corporations, and/or partnerships).

1       36.     Reeves advises customers to set up “bank trusts” as a vehicle to hide excess cash from  
2 the clients’ businesses. Reeves instructs clients to open bank accounts in the name of a newly  
3 formed trust, corporation, or LLC, and advises clients to have their employers/customers direct  
4 their wages/payments for services to these sham entities instead of to themselves as individuals.

5       37.     Reeves also instructs customers to name him, or some other trusted third party, as a  
6 signatory on the trust’s or corporation’s bank accounts. This allows Reeves (or the trusted third  
7 party) to provide clients with pre-signed blank checks, enabling participants to access their  
8 money without oversight from Reeves or the third party. Both Reeves and Vaoga have served as  
9 the trustee on customers’ trust/corporation/LLC bank accounts and have sent customers pre-  
10 signed blank checks to allow them unimpeded access to their money.

11       38.     Reeves falsely informs clients that using “bank trusts” prevents the IRS from  
12 accessing the money via levy and eliminates any alter ego/nominee issues.

13       39.     The entities Reeves, Vaoga, and Stoll use to perpetrate this scheme are shams, devoid  
14 of economic substance, and should be disregarded for federal tax purposes.

15       40.     Reeves, Vaoga, and Stoll market their scheme through word of mouth, the internet,  
16 and individual meetings with potential participants.

17       41.     Reeves, Vaoga, and Stoll have received hundreds of thousands of dollars in the form  
18 of trustee fees and/or compensation for trust formation and other services.

19       42.     Reeves, Vaoga, and Stoll make numerous false and/or fraudulent statements regarding  
20 the so-called tax benefits associated with trusts and/or corporations, including the following:

- 21           •   Trusts, and not individual participants, earn income and thus the individuals do  
22               not have to report the income on tax returns;
- 23           •   The participant’s employer can contract with the participant’s shell corporation  
24               for the participant’s services/labor, thereby relieving the participant of his  
25               obligation to report his compensation;
- 26           •   Participants no longer have to file federal tax returns;
- 27           •   Income that is filtered through the trusts is nontaxable to the customer;
- 28           •   The participant’s personal expenses could constitute deductible business  
              expenses of the trusts or corporations;

- No taxes are owed because the participants work for a trust and are paid as trust managers, and the management fees are deductible business expenses to the trust; and
- There are no problems with the IRS in structuring one's affairs this way.

*Examples of Scheme Participants*

Leslie Kotler (Nevada)

43. Leslie Kotler is a dentist at Abbey Dental Center, Inc. ("Abbey Dental"), in Las Vegas, Nevada. Dr. Kotler uses Defendants' scheme to avoid reporting taxable income and to thwart IRS collection efforts.

44. Dr. Kotler was a former customer of William Scott Dion and Catherine Floyd, who in April 2012 were convicted by a federal jury for conspiracy to defraud the United States through the promotion and use of multiple tax-fraud schemes.

45. Dr. Kotler met Wayne Reeves through James Stoll, who touted Reeves as a highly-skilled CPA. Pursuant to Reeves's advice, Dr. Kotler directs Abbey Dental to make all payments for his dental services to Aesthetic Resources, a Wyoming corporation created by James Stoll. Dr. Kotler then directs a portion of these payments from Aesthetic Resources to Leslie M. Kotler DMD, Inc., another entity created by Stoll. Dr. Kotler diverts the remaining income from Aesthetic Resources to bank accounts held by various trusts, including but not limited to AR Trust, MFB Trust, Mountain Financial Trust, and MF Trust, all of which were formed by Stoll.

46. Over the years, Dr. Kotler has paid tens of thousands of dollars to Reeves for his bogus tax advice and to Stoll for his entity formation and registered agent services.

47. Dr. Kotler's sister, Elyse Katz, is listed as the nominal trustee on the trusts described above and is also listed as the nominal Director, President, Secretary, Treasurer, and Vice President of Aesthetic Resources. Mrs. Katz lives in California and has no involvement with Dr. Kotler's dental practice. The corporation and trusts are shams and Mrs. Katz is acting as Dr. Kotler's nominee in furtherance of this tax-fraud scheme. Mrs. Katz is also listed as the signatory on Dr. Kotler's trusts' bank accounts and provides her brother with pre-signed blank checks to allow him unimpeded access to his money.



1       48.     The IRS has examined Dr. Kotler's tax liabilities for the years 2008 through 2010 and  
2 found that Dr. Kotler earned \$626,704 as a dentist during those years. Of that income, only  
3 \$237,000 was reported on Dr. Kotler's individual federal income tax returns (prepared by  
4 Reeves). The rest was diverted to myriad trusts and was never reported on any tax returns filed by  
5 Dr. Kotler or the trusts. Through Defendants' scheme, Dr. Kotler illegally avoided paying almost  
6 \$140,000 in federal income taxes for the years 2008 through 2010. As Dr. Kotler's CPA and  
7 power of attorney, Reeves not only advised Dr. Kotler to engage in this fraudulent conduct but  
8 also failed to cooperate with the IRS and caused unnecessary delays during the audit process.

9       49.     Participation in this scheme also enables Dr. Kotler to evade payment of outstanding  
10 federal tax liabilities for the years 2003 through 2007 which approximates \$500,000.

11                               Colletta Hargis (California)

12       50.     Colletta Hargis is an obstetrician and gynecologist in Sacramento, California, who  
13 owes almost \$800,000 in federal income taxes for tax years 2000 through 2003. Dr. Hargis also  
14 uses the Defendants' scheme to hide income and to thwart IRS collection efforts.

15       51.     In 2005, pursuant to Reeves's advice, Dr. Hargis paid James Stoll to form Medicine  
16 Five, LLC ("Medicine V"). Further following Reeves's advice, Dr. Hargis directed her  
17 compensation from East Bay Perinatal Medical Associates to be paid to Medicine V. Dr. Hargis  
18 has not filed a federal income tax return since 2004 and Medicine V has never filed tax returns.  
19 Dr. Hargis was arrested on April 4, 2012, for state income tax evasion charges. According to the  
20 California Franchise Tax Board, Hargis allegedly received more than \$1.1 million in  
21 compensation from 2005-2010 and allegedly failed to file her personal state income tax returns  
22 for those same years. Dr. Hargis faces state charges on six felony counts of tax evasion and six  
23 felony counts of deceptive conduct for the intentional concealment of income with the intent to  
24 evade tax. Wayne Reeves is a signatory on at least one of Medicine V's bank accounts.

1 Scott and Marlene Logan (Washington state)

2 52. In 2009, Scott Logan and his wife, Marlene Logan, pled guilty to failing to file 2002  
3 through 2007 federal income tax returns. In 2006, the Logans hired Wayne Reeves as their CPA.  
4 Instead of providing the Logans with honest tax advice, Reeves introduced them to the tax-fraud  
5 scheme described in this complaint.

6 53. Reeves, who represented himself as knowledgeable in tax matters, advised Mr. Logan  
7 to form Rainier Group, Inc. ("Rainier"), which the Logans paid Stoll to create in August 2006.  
8 Reeves then advised Mr. Logan to have his income from a sales position directed to Rainier.

9 54. Reeves also advised the Logans to form Obsidian, LLC ("Obsidian"), an entity Stoll  
10 created in July 2006. Reeves told the Logans to mortgage the equity in their home and put the  
11 funds into a bank account held by Obsidian. Reeves falsely advised the Logans that this would  
12 prevent the IRS from levying on the equity in their home to collect their outstanding tax  
13 liabilities.

14 55. Further, pursuant to Reeves's instructions the Logans named Reeves and Diane Vaoga  
15 as the only two signatories on Obsidian's bank account and sent their paychecks to Reeves or  
16 Vaoga for deposit into Obsidian's bank account. Reeves or Vaoga would then provide the  
17 Logans with pre-signed blank checks so that the Logans could access their money without  
18 oversight from Reeves or Vaoga. Reeves falsely advised the Logans that this strategy would  
19 prevent the IRS from levying on their property and would eliminate any alter ego/nominee issues.

20 Paul Loch (New Hampshire)

21 56. In 2010, Paul Loch, a chiropractor in Exeter, New Hampshire, was sentenced to 24  
22 months in prison and 3 years of supervised release for evading the payment of his 1996 and 1997  
23 federal income taxes. Loch hired Wayne Reeves as his CPA to prepare his tax returns for 2006,  
24 2007, and 2008. The IRS examinations of those returns resulted in Loch owing over \$100,000 in  
25 federal taxes. Loch also incurred hundreds of thousands of dollars in federal tax liabilities for the  
26 years 1998 through 2004. Stoll has formed at least six different entities for Loch, which upon the  
27 advice of Reeves, Loch uses to evade paying taxes and to thwart IRS collection efforts.

*Harm Caused by Promoters*

57. At this point, the IRS has been unable to ascertain the exact number of participants in this scheme. Many customers are self-employed, and pursuant to the defendants' advice, use sham entities to make tracking their income and tax liabilities difficult. Based upon the number of trusts Stoll has prepared, the number of participants in this scheme is substantial.

58. The United States has been harmed by the promoters of this scheme because its participants are not paying their proper taxes to the United States Treasury. Given the IRS's limited resources, identifying and recovering all revenue lost from this fraudulent scheme may be impossible, resulting in a permanent loss to the United States Treasury.

59. The public is also harmed because the IRS is forced to devote its limited resources to identifying and attempting to recover revenue lost as a result of this scheme, thereby reducing the level of service that the IRS can give to other taxpayers.

60. Participants suffer harm because they pay Reeves, Vaoga, and Stoll significant money to establish and manage worthless legal entities and to give them erroneous and false tax advice that leads to the understatement of their income tax liabilities. Customers may also face large tax liabilities, penalties, and possible criminal sanctions for non-compliance.

61. In addition to the harm caused by advice and services sold by Reeves, Vaoga, and Stoll, their activities undermine public confidence in the fairness of the federal tax system and inspire contempt for our system that depends on honest income tax reporting.

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**Count I**  
**Injunction under 26 U.S.C. § 7407**

62. The United States incorporates by reference the allegations made in paragraphs 1 through 61.

63. Section 7407 of the Code authorizes a court to enjoin a tax return preparer who has engaged in conduct subject to penalty under I.R.C. § 6694 from engaging in further such conduct.

64. If a tax return preparer's conduct is continual and/or repeated and a court finds that a narrower injunction (*i.e.*, prohibiting specific enumerated conduct) would not be sufficient to prevent the preparer's interference with the proper administration of federal tax laws, the court may enjoin the person from acting as a return preparer altogether.

65. Section 6694(b) of the Code penalizes a tax return preparer who prepares a return or claim for refund with respect to which any part of an understatement of liability is due to:

- a. a willful attempt to understate the liability for tax on the return or claim or
- b. a reckless or intentional disregard of rules or regulations.

66. Reeves has prepared returns that willfully attempt to understate his clients' correct tax liabilities. For those clients for whom Reeves actually prepares and files tax returns, Reeves shows a blatant and intentional disregard of Treasury rules and regulations by using sham entities to whittle down improperly his clients' true tax liabilities.

67. Section 7407 of the Code also authorizes a court to enjoin tax return preparers who have "engaged in any other fraudulent or deceptive conduct which substantially interferes with the proper administration of the Internal Revenue laws." 26 U.S.C. § 7407(b)(1)(D).

68. By orchestrating and promoting the scheme described above, Reeves is engaged in fraudulent and deceptive conduct that substantially interferes with the administration of the Internal Revenue laws.

69. Unless enjoined, Reeves is likely to continue to engage in penalty conduct under I.R.C. § 6694 and to engage in other fraudulent or deceptive conduct that interferes with the administration of internal revenue laws. Injunctive relief is appropriate under I.R.C. § 7407.

**Count II**  
**Injunction under 26 U.S.C. § 7408**

70. The United States incorporates by reference the allegations made in paragraphs 1 through 69.

71. Section 7408 of the Code authorizes a court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6700 or § 6701 from engaging in further such conduct.

72. Section 6700 of the Internal Revenue Code imposes a penalty on any person who organizes or sells a plan or arrangement and in so doing makes a statement with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by participating in the plan or arrangement that the person knows or has reason to know is false or fraudulent as to any material matter.

73. Section 6701 of the Code imposes a penalty on any person who aids in or advises with respect to the preparation of any portion of a tax return or other document that the person knows or has reason to believe will be used in connection with a material matter under the internal revenue laws, and that the person knows would, if used, result in an understatement of tax liability.

74. In organizing and selling the tax scheme described above, Reeves and Stoll make statements regarding the tax benefits associated with participation in the scheme that they know or have reason to know are false and/or fraudulent as to material matters within the meaning of I.R.C. § 6700. Reeves and Stoll have thus engaged in conduct subject to penalty under I.R.C. § 6700.

75. Reeves and Stoll also aid, assist in, or advise with respect to the preparation of tax returns or other documents, knowing (or having reason to know) that such documents would be used in connection with a material matter arising under the internal revenue laws. Reeves and Stoll know that the documents, if so used, will result in the understatement of the customer's tax liability. Reeves and Stoll have thus engaged in conduct subject to penalty under I.R.C. § 6701.



1 B. That the Court find that Wayne Reeves and James Stoll have engaged in conduct  
2 subject to penalty under I.R.C. §§ 6700 and 6701, and that injunctive relief is appropriate under  
3 I.R.C. § 7408 to prevent Reeves and Stoll, and any business or entity through which they operate,  
4 and anyone acting in concert with them, from engaging in further such conduct;

5 C. That the Court find that Wayne Reeves, Diane Vaoga, and James Stoll have engaged  
6 in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive  
7 relief against Reeves, Vaoga, and Stoll, and any business or entity through which they operate,  
8 and anyone acting in concert with them, is appropriate to prevent the recurrence of that conduct  
9 pursuant to the Court's powers under I.R.C. § 7402(a);

10 D. That the Court, pursuant to I.R.C. §§ 7407, 7408, and 7402(a) enter a permanent  
11 injunction prohibiting Wayne Reeves, Diane Vaoga, and James Stoll, and their representatives,  
12 agents, servants, employees, attorneys, and those persons in active concert or participation with  
13 them, from directly or indirectly:

- 14 (1) Organizing, promoting, or selling the trust schemes described in this complaint, or  
15 any substantially similar plans or arrangements;
- 16 (2) Organizing, promoting, or selling business or tax services that facilitate or promote  
17 noncompliance with federal tax laws or the understatement of federal tax liability;
- 18 (3) Organizing, promoting, or selling (or helping others to organize, promote, or sell) the  
19 fraudulent tax scheme described in this complaint, or any other tax shelter, plan, or  
20 arrangement, that incites or assists customers to attempt to violate the internal revenue  
21 laws or evade the assessment or collection of their federal tax liabilities;
- 22 (4) Engaging in conduct subject to penalty under I.R.C. § 6700, including making, in  
23 connection with the organization or sale of any plan or arrangement, any statement  
24 about the securing of any tax benefit that they know or have reason to know is false or  
25 fraudulent as to any material matter;
- 26 (5) Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or  
27 assisting in the preparation of, or advising with respect to a document related to a  
28 material matter under the internal revenue laws that includes a position that they know  
will, if used, result in an understatement of tax liability;
- (6) Engaging in conduct subject to penalty under any provision of the Internal Revenue  
Code, or engaging in any other conduct that substantially interferes with the proper  
administration and enforcement of the internal revenue laws;
- (7) Providing any entity or individual with any advice related to federal taxes;

- (8) Preparing federal tax returns for others or aiding, assisting, advising others with respect to the preparation or filing of federal tax returns, amended returns, or other tax-related documents or forms for other persons;
- (9) Representing taxpayers before the IRS;
- (10) Obstructing or delaying an IRS investigation or audit, or interfering with IRS tax collection efforts; and
- (11) Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court, pursuant to I.R.C. § 7402(a), enter an injunction order requiring Wayne Reeves, Diane Vaoga, and James Stoll to produce to the United States a list identifying (with namelauras, mailing and email addresses, phone numbers, and social security and any other tax-identification numbers) all clients and persons who have purchased their tax plans, arrangements, or programs, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification that they have done so;

F. That the Court, pursuant to I.R.C. § 7402(a), enter an injunction order requiring Wayne Reeves, Diane Vaoga, and James Stoll to contact by mail (or by e-mail, if an address is unknown) all clients and persons who have previously purchased their tax shelters, plans, arrangements, or programs, including the trust program, or any other tax shelter, plan or program in which Reeves, Vaoga, and/or Stoll have been involved either individually or through any business entity, and inform those individuals of the Court's findings concerning the falsity of prior representations made by Reeves, Vaoga, and/or Stoll, and attach a copy of the permanent injunction against Reeves, Vaoga, and Stoll, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification that they have done so;

G. That the Court order that the United States may engage in post-judgment discovery to ensure compliance with the injunction;

H. That the Court retain jurisdiction over this action for purposes of implementing and enforcing the final judgment; and

I. For such other and further relief as the Court may deem proper and just.



1 Dated: November 8, 2012

2 Respectfully submitted,

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