

FILED

FEB 24 2016

Clerk, U.S. District Court
District Of Montana
Helena

UNITED STATES DISTRICT COURT
DISTRICT OF MONTANA
BUTTE DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
(1) JAMES TARPEY;)
(2) PROJECT PHILANTHROPY, INC.)
d/b/a DONATE FOR A CAUSE;)
(3) TIMESHARE CLOSINGS, INC. d/b/a)
RESORT CLOSINGS, INC.;)
(4) RON BROYLES;)
(5) CURT THOR; and)
(6) SUZANNE CROWSON)
f/k/a SUZANNE TARPEY;)
)
Defendants.)

Case No. 2:15-cv-00072-SEH

**FINAL JUDGMENT OF
PERMANENT INJUNCTION
AGAINST CURT THOR**

Before the Court is the United States' Unopposed Motion to Enter Stipulated Permanent Injunction against Curt Thor. Upon consideration of the stipulation and the record in this case, the Court enters final judgment as set forth below.

A. The Court has personal jurisdiction over Curt Thor. The Court has subject-matter jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402 and 7408.

B. Pursuant to Fed. R. Civ. P. 54(b), "there is no just reason for delay" in granting the relief requested.

C. Pursuant to 26 U.S.C. §§ 7402 and 7408, Curt Thor is PERMANENTLY BARRED from directly or indirectly:

(a) preparing (or assisting others in preparing) any timeshare appraisal that will be used in connection with federal taxes; and

(b) encouraging or advising (or assisting others in encouraging or advising) others to claim charitable contribution deductions on any federal tax return.

A. Pursuant to 26 U.S.C. § 7402, Curt Thor is ORDERED to provide, within 30 days of entry of the judgment in this case, a copy of the judgment in this case to all of his employees, and provide to counsel for the United States within 30 days of the Court's judgment a signed and dated acknowledgment of receipt for each person who was provided such a copy.

B. The United States is permitted to engage in post-judgment discovery to ensure and monitor compliance with the judgment in this case.

C. The Court will retain jurisdiction over this action for the purpose of implementing and enforcing the judgment in this case.

D. Pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure, entry of the judgment in this case binds only the following who receive actual notice of it by personal service or otherwise:

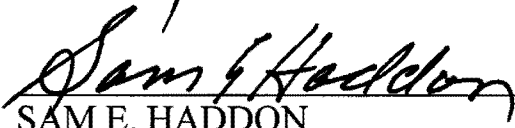
a. Curt Thor;

- b. Curt Thor's officers, agents, servants, employees, and attorneys;
and
- c. other persons who are in active concert or participation with
anyone described in (a) or (b).

IT IS FURTHER ORDERED that Curt Thor has waived any and all right to appeal from this judgment.

IT IS FURTHER ORDERED that the Clerk is directed to enter final judgment in favor of the United States and against Curt Thor.

DATED this 24th day of February, 2016.



SAM E. HADDON
United States District Judge