

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 WILLIAM NAES,)
)
 Defendant.)

So ordered
E. Richard Wilton

Case No. 4 : 14 - cv - 01193

8/18/14

STIPULATED ORDER FOR PERMANENT INJUNCTION AGAINST WILLIAM NAES

Plaintiff, the United States of America, and defendant, William Naes, stipulate and agree as follows:

1. The United States has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against William Naes. The United States alleges, in part, that William Naes has continually or repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701 in connection with his preparation of federal tax returns for others.

2. William Naes admits that for purposes of this injunction the Court has personal jurisdiction over him pursuant to 28 U.S.C. §§ 1340 and 1345, and subject matter jurisdiction pursuant to 26 U.S.C. §§ 7402, 7407, and 7408.

3. William Naes, without admitting any of the allegations in the complaint, waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry of this permanent injunction without further notice and agrees to be bound by its terms.

4. William Naes further understands and agrees that:

a. The Stipulated Order For Permanent Injunction will be entered under Fed. R. Civ.

P. 65 and will result in the entry, without further notice, of a Final Judgment in this matter;

- b. William Naes waives the right to appeal from the Final Judgment;
- c. The Parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
- d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Stipulated Order For Permanent Injunction;
- e. If William Naes violates the Injunction, he may be subject to civil and criminal sanctions for contempt of court; and
- f. The United States may conduct full post-judgment discovery to monitor compliance with the Injunction.

5. Entry of this Stipulated Order for Permanent Injunction resolves only this civil injunction action, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings, nor precludes William Naes from contesting his liability in any matter or proceeding.

IT IS HEREBY STIPULATED, AGREED, AND ORDERED pursuant to 26 U.S.C. §§ 7402, 7407 and 7408, that defendant William Naes (and any person or entity acting in active concert or participation with him) is **PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself;
- (2) preparing or assisting in the preparation of federal tax returns that he knows or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;

- (3) owning, operating, managing, working in, controlling, licensing, or franchising a tax return preparation business;
- (4) representing taxpayers in any matter before the IRS;
- (5) engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code; and
- (6) engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws.

IT IS FURTHER STIPULATED, AGREED, AND ORDERED that William Naes consents, without further proceedings, to immediate revocation of any Preparer Tax Identification Number(s) (PTINs) held by, or assigned to, William Naes pursuant to 26 U.S.C. § 6109.

IT IS FURTHER STIPULATED, AGREED, AND ORDERED that William Naes consents, without further proceedings, to immediate revocation of any Electronic Filing Identification Number(s) held by, or assigned to, William Naes pursuant to 26 C.F.R. § 1.6011-7.

IT IS FURTHER STIPULATED, AGREED, AND ORDERED that William Naes shall contact, within 30 days of the Court's Judgment of Permanent Injunction, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns since January 1, 2010 as identified on the list to be produced by William Naes as required below, to inform them of the permanent injunction entered against him, including sending a copy of the Judgment of Permanent Injunction entered against him, but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and provide to counsel for the United States within 30 days a signed and dated certification that he so informed those persons.

IT IS FURTHER STIPULATED, AGREED, AND ORDERED that William Naes shall produce to counsel for the United States, within 30 days of the Court's Judgment of

Permanent Injunction, a list that identified by name, social security number, address, e-mail address, and telephone number and tax period(s) all person for whom he prepared federal tax returns since January 1, 2010.

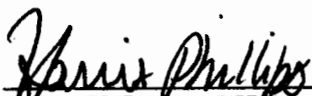
IT IS FURTHER STIPULATED, AGREED, AND ORDERED that the United States shall be allowed full post-judgment discovery to monitor compliance with the Injunction.

IT IS FURTHER STIPULATED, AGREED, AND ORDERED that the Court shall retain jurisdiction over this action to implement for the purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

Counsel for the United States:

RICHARD CALLAHAN
United States Attorney

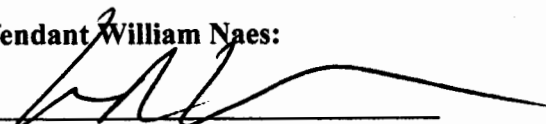
TAMARA W. ASHFORD
Acting Assistant Attorney General
Tax Division, U.S. Department of Justice



HARRIS J. PHILLIPS
Massachusetts Bar #: 675603
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-1906
Fax: (202) 514-6770
Harris.J.Phillips@usdoj.gov

DATED: 6/30/14

Defendant William Naes:



WILLIAM NAES
2942 Plum Leaf Circle
St. Charles, MO 63303

DATED: 6-26-2014