

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA)
)
 Plaintiff,)
)
 v.) Civil Action No. 1:11-cv-05080-KAM-MDG
)
 NAFEESAH H. HINES)
 (individually and d/b/a Clear Vision)
 Financial Solutions), and)
 RODNEY N. CHESTNUT)
)
 Defendants.)

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America, and defendant, Rodney N. Chestnut ("Chestnut"), stipulate as follows:

1. The United States filed a complaint alleging, among other things, that Chestnut prepared federal income tax returns for others that incorporate false Forms 1099-OID and Forms 1099-A to claim fraudulent tax refunds, assisted others in preparing fraudulent tax returns, arranged for false Forms 1099-OID and Forms 1099-A to be prepared and submitted to the IRS for others, and promoted a tax-fraud scheme that falsely asserts that taxpayers can draw funds from secret accounts held by the Treasury of the United States.
2. Chestnut waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.
3. Chestnut enters into this Stipulated Order of Permanent Injunction voluntarily.
4. Chestnut waives any right he may have to appeal from the Stipulated Order of Permanent Injunction.

5. Chestnut admits that this Court has jurisdiction over him and over the subject matter of this action. Otherwise, the United States and Chestnut agree that entry of this Stipulated Order of Permanent Injunction shall not be deemed an admission by Chestnut of the allegations in the complaint.

6. The United States and Chestnut agree that entry of this Stipulated Order of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the Chestnut from contesting his liability in any matter or proceeding.

7. Chestnut consents to the entry of this Stipulated Order of Permanent Injunction without further notice, agrees to be bound by its terms, and agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing the terms of this Stipulated Order of Permanent Injunction. Chestnut further understands that if he violates this Stipulated Order of Permanent Injunction, he may be subject to civil and criminal sanctions for contempt of court.

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

- A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. § 7402.
- B. Chestnut consents to the entry of this injunction and agrees to be bound by its terms.
- C. Chestnut, in his own capacity and doing business under any other name or using any other entity, and all persons in active concert or participation with him, are permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:
 - i. Assisting or advising anyone in connection with any tax matter;

- ii. Directly or indirectly organizing, promoting, selling or participating in any plan or arrangement that advises or assists taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities based on false claims that:
 - a. taxpayers can draw on the Treasury of the United States to pay their tax debt or other debt using Forms 1099-OID, Forms 1099-A, or other documents and filing false federal tax returns
 - b. taxpayers can issue false Forms 1099-OID to a creditor and report the amount on the false Forms 1099-OID as income taxes withheld on their behalf
 - c. taxpayers have a secret account with the Treasury Department, which they can use to pay their debts or which they can draw on for tax refunds;
- iii. Preparing or filing, or assisting in, or directing the preparation or filing of any federal tax return or amended return or other related federal tax documents or federal tax forms (including, but not limited to Forms 1099-A or 1099-OID) for any other person or entity;
- iv. Preparing his own federal income tax returns claiming false income tax withholding and refunds based on amounts shown in false Forms 1099-OID, Forms 1099-A, or other tax forms;
- v. Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;
- vi. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and
- vii. Representing anyone before the IRS.

D. IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction. In accordance with the Federal Rules of Civil Procedure, the United States is permitted to engage in post-judgment discovery regarding conduct occurring after the date this permanent injunction becomes effective to ensure compliance with its provisions.

IT IS SO ORDERED

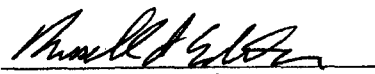
Signed this 4th day of January, 2013.

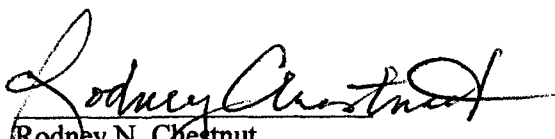
s/KAM


Kiyo A. Matsumoto
United States District Judge

Consented to and submitted by,

Loretta E. Lynch
United States Attorney


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Rodney N. Chestnut
Defendant (*pro se*)