

DOCKET & FILE

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, Nafeesah H. Hines (“Hines”), stipulate as follows:

1. The United States filed a complaint alleging, among other things, that Hines, individually or through her business Clear Vision Financial Solutions, prepared and/or submitted to the IRS for others false Forms 1099-OID and Forms 1099-A that were used to prepare federal tax returns that claim fraudulent tax refunds.

2. Hines 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. Hines enters into this Stipulated Order of Permanent Injunction voluntarily.

4. Hines waives any right she may have to appeal from the Stipulated Order of Permanent Injunction.

5. Hines admits that this Court has jurisdiction over her and over the subject matter of this action. Otherwise, the United States and Hines agree that entry of this Stipulated Order of

Permanent Injunction shall not be deemed an admission by Hines of the allegations contained in the complaint.

6. The United States and Hines 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 Hines from contesting her liability in any matter or proceeding.

7. Hines 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 her for the purpose of implementing and enforcing the terms of this Stipulated Order of Permanent Injunction. Hines further understands that if she violates this Stipulated Order of Permanent Injunction, she 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. Hines consents to the entry of this injunction and agrees to be bound by its terms.
- C. Hines, in her own capacity and doing business under any other name or using any other entity, and all persons in active concert or participation with her, 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:

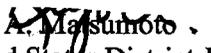
- a) taxpayers can draw on the Treasury of the United States to pay their tax debt or other debt using Forms 1099-OID, Forms 1099-A, or other documents and filing false federal tax returns
  - b) taxpayers can issue false Forms 1099-OID to a creditor and report the amount on the false Forms 1099-OID 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 her 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 16<sup>th</sup> day of January, 2013.

s/KAM

  
Kiyoo A. Maizumi  
United States District Judge

Consented to and submitted by,

Loretta E. Lynch  
United States Attorney

  
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Nafeesah H. Hines, American Citizen  
Defendant