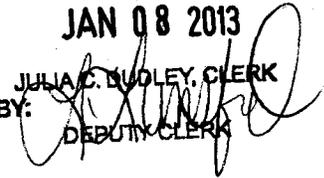


CLERK'S OFFICE U.S. DIST. COURT
AT ABINGDON, VA
FILED

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF VIRGINIA

JAN 08 2013
JULIA C. DUDLEY, CLERK
BY:  DEPUTY CLERK

UNITED STATES OF AMERICA,)
)
 PLAINTIFF,)
)
 v.)
)
 CHARLES SEWELL, SEWELLS)
 SOLUTIONS, a.k.a, SEWELLS POINT)
 LLC,)
)
 DEFENDANTS.)

Case no. 1:12-cv-00040-JPJ-PMS

**FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST CHARLES SEWELL**

The United States and Charles Sewell have jointly moved the Court to enter a Final Judgment of Permanent Injunction. That motion is granted, and based on the stipulation entered into between Charles Sewell and the United States, the Court finds as follows:

1. The United States filed a two-count complaint against Charles Sewell and his sole proprietorship, Sewells Solutions ("Charles Sewell"). Count one of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7408, and count two of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7402.

2. The Court finds that the parties are in agreement as to the entry of permanent injunction and the parties waive further findings of fact pursuant to Fed. R. Civ. P. 52 and 26 U.S.C. §§ 7402 and 7408.

3. Charles Sewell has waived any right he may have to appeal from this Final Judgment of Permanent Injunction.

4. Charles Sewell has entered into this motion for entry of final judgment of permanent injunction voluntarily.

5. Charles Sewell has acknowledged that entry of this Final Judgment neither precludes the Internal Revenue Service from assessing penalties against him for asserted violations of the Internal Revenue Code, nor precludes him from contesting any such penalties.

6. This Court shall retain jurisdiction over this case for the purpose of implementing and enforcing this injunction.

7. This Court has jurisdiction over the parties and over the subject matter of this action. Accordingly, the Court enters this Permanent Injunction against Charles Sewell as follows:

a. Charles Sewell is permanently enjoined from preparing or filing, or assisting in and directing the preparation or filing of any federal tax return, amended return, information return, or other related documents or forms for any other person or entity.

b. Charles Sewell is permanently enjoined from advising, counseling, assisting, or instructing anyone about the preparation of a federal tax return or information return.

c. Charles Sewell is permanently enjoined from directly or indirectly organizing, promoting, marketing, or selling any plan or arrangement that advises or encourages taxpayers to attempt to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the use of false Forms 1099 or other fictitious IRS forms based on the false claims that:

i. Taxpayers can draw on the Treasury of the United States to pay their tax debt or other debts using Forms 1099 or other documents;

ii. Taxpayers can issue false Forms 1099 to a creditor and report the amount on the false Forms 1099 as income taxes withheld on their behalf, and;

iii. Taxpayers have a secret account with the Treasury Department which they can use to pay their debts or which they can draw on for refunds through a process that is often called "redemption" or "commercial redemption."

d. Charles Sewell is permanently enjoined from filing, providing forms for, or otherwise aiding and abetting the filing of frivolous IRS Forms 1099 for himself or others, including the notarization or signing of certificates of service or similar documents in connection with the frivolous information returns.

e. Charles Sewell is permanently enjoined from preparing his own federal income tax returns claiming false income tax withholding and refunds based on amounts shown in false IRS Forms 1099.

f. Charles Sewell is permanently enjoined from engaging in any other activity subject to penalty under the Internal Revenue Code.

g. Charles Sewell is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

h. Charles Sewell shall notify his customers of this injunction if he is in contact with any of his customers.

i. Charles Sewell shall provide to counsel for the United States a list of everyone for whom he has prepared (or helped to prepare) a federal tax return or information return for tax year 2004 and thereafter, and certify to the Court within thirty days of entry of this Order that he has complied with this provision. This list shall include each person's name, address, email address (if known), social security number, telephone number, and the tax year(s) for which a tax return or information return was prepared.

j. Charles Sewell and the United States will bear their own costs, including attorney fees.

Consented to and submitted by,

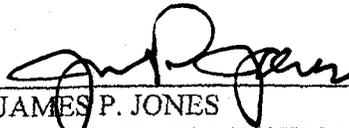
s/ Charles Sewell
Charles Sewell
Sewells Solutions LLC
615 Glenway Ave.
Bristol, VA 24201

28 December 2013
Date

s/ Jessica S. Reimelt
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Attorney for the United States

1/4/13
Date

It is **SO ORDERED**:


JAMES P. JONES
UNITED STATES DISTRICT JUDGE
January 8, 2013