



1 financial institution “may file a motion to quash an administrative summons or judicial subpoena,  
2 or an application to enjoin a Government authority from obtaining financial records pursuant to a  
3 formal written request,” within “*ten days of service or within fourteen days of mailing*” of said  
4 summons or subpoena, with “copies served upon the Government authority.” (Emphasis added).  
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6 The Court has attempted to ascertain the timeliness of Plaintiff’s motion under 12 U.S.C.  
7 § 34102(a), and has obtained further documentation from Plaintiff in this regard.<sup>3</sup> However, upon  
8 review of all the documentation provided by Plaintiff, the Court is unable to ascertain when the  
9 subpoena at issue was served on Plaintiff or when it was mailed to Plaintiff. *See* 12 U.S.C. §  
10 3410(a). Therefore the Court cannot determine whether Plaintiff has complied with the  
11 procedural requirements outlined in 12 U.S.C. § 3410(a). *See S.E.C. v. Jerry T. O’Brein, Inc.*,  
12 467 U.S. 735, 745 (1984) (“a consumer’s ability to challenge a subpoena is cabined by strict  
13 procedural requirements”).  
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15 Accordingly, pursuant to 12 U.S.C. § 3410(b), the Court orders the respondent, TIGTA, to  
16 file a sworn response to the movant’s motion no later than **February 27, 2015**. The response  
17 shall include a declaration or other proof identifying when TIGTA’s Subpoena Duces Tecum was  
18 mailed or served on the movant, so that the Court may assess the timeliness of the Movant’s  
19 motion. *See* 12 U.S.C. § 3410(a) (“a customer of a financial institution “may file a motion to  
20 quash an administrative summons or judicial subpoena” within “*ten days of service or within*  
21 *fourteen days of mailing*” of said summons or subpoena) (emphasis added).  
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23 TIGTA has not yet appeared in this action. Accordingly, the Clerk of the Court is directed  
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25 utilized or is utilizing any service of a financial institution, or for whom a financial institution is acting or has acted as  
a fiduciary, in relation to an account maintained in the person's name[.]” 12 U.S.C. § 3401(5).

26 <sup>3</sup> On September 5, 2014, this Court ordered Movant to file a copy of the Subpoena Duces Tecum at issue as well as  
related documentation served on him by the Treasury Inspector General of Tax Administration. (Doc. 2). The  
27 Movant filed an amended motion along with a copy of the Subpoena Duces Tecum on October 1, 2014. (Doc. 3).  
The Court thereafter ordered Movant to file the related documentation that was served on him along with the  
28 Subpoena Duces Tecum. (Doc. 4). On December 31, 2014, the Movant submitted additional documentation. (Doc.  
5).

1 to serve TIGTA with a copy of this order, as well as the orders previously docketed as Doc. Nos.  
2 2 and 4, at the following addresses: (1) Treasury Inspector General of Tax Administration  
3 (TIGTA), 1401 H Street, NW, Suite 469, Washington, D.C. 20005; **AND** (2) Special Agent Jason  
4 Pritchard, Office of the Treasury Inspector General for Tax Administration (TIGTA), P.O. Box  
5 7881, Fresno, CA 93727.  
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8 IT IS SO ORDERED.

9 Dated: January 26, 2015

/s/ Gary S. Austin  
UNITED STATES MAGISTRATE JUDGE

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