



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 and has obtained  
7 further documentation from Plaintiff in this regard.<sup>2</sup> However, upon review of all the  
8 documentation provided by Plaintiff, the Court is unable to ascertain when the subpoena at issue  
9 was served on Plaintiff or when it was mailed to Plaintiff. *See* 12 U.S.C. § 3410(a). Therefore  
10 the Court cannot determine whether Plaintiff has complied with the procedural requirements  
11 outlined in 12 U.S.C. § 3410(a). *See S.E.C. v. Jerry T. O’Brein, Inc.*, 467 U.S. 735, 745 (1984)  
12 (“a consumer’s ability to challenge a subpoena is cabined by strict procedural requirements”).  
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14 Accordingly, pursuant to 12 U.S.C. § 3410 (b), the Court orders the respondent, TIGTA,  
15 to file a sworn response to the movant’s motion no later than **February 27, 2015**. The response  
16 shall include a declaration or other proof identifying when TIGTA’s Subpoena Duces Tecum was  
17 mailed or served on the movant, so the Court can assess the timeliness of the movant’s filing. *See*  
18 12 U.S.C. § 3410(a) (“a customer of a financial institution “may file a motion to quash an  
19 administrative summons or judicial subpoena” within “*ten days of service or within fourteen days*  
20 *of mailing*” of said summons or subpoena) (emphasis added).  
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22 TIGTA has not yet appeared in this action. Accordingly, the Clerk of the Court is directed  
23 to serve the government with a copy of this order, as well as the orders previously docketed as  
24 Doc. Nos. 2 and 4, at the following addresses: (1) Treasury Inspector General of Tax  
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26 a fiduciary, in relation to an account maintained in the person's name[.]” 12 U.S.C. § 3401(5).

27 <sup>2</sup> On September 5, 2014, this Court ordered Movant to file a copy of the Subpoena Duces Tecum at issue as well as  
28 related documentation served on her by the Treasury Inspector General of Tax Administration. (Doc. 2). The  
Movant submitted 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 her along with the Subpoena Duces Tecum. (Doc. 4).  
On December 31, 2014, the Movant submitted additional documentation. (Doc. 5).

1 Administration (TIGTA), 1401 H Street, NW, Suite 469, Washington, D.C. 20005; **AND** (2)  
2 Special Agent Jason Pritchard, Office of the Treasury Inspector General for Tax Administration  
3 (TIGTA), P.O. Box 7881, Fresno, CA 93727.  
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7 IT IS SO ORDERED.

8 Dated: January 26, 2015

/s/ Gary S. Austin  
UNITED STATES MAGISTRATE JUDGE

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