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IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

IN THE MATTER OF THE TAX LIABILITIES)
OF:)
JOHN DOES, Norwegian taxpayers holding)
Wells Fargo Bank, N.A. payment cards)
XXXXXXXXXXXXXXXX5101,)
XXXXXXXXXXXXXXXX5019,)
XXXXXXXXXXXXXXXX1025; Mechanics Bank)
payment card XXXXXXXXXXXXXXX3543; and)
JPMorgan Chase & Co. payment card)
XXXXXXXXXXXXXXXX7637)
_____)

Case No. CV-13-3393 YGR
ORDER ALLOWING IRS
TO SERVE "JOHN DOE" SUMMONSES

THIS MATTER is before the Court upon the United States of America's *Ex Parte* Petition for Leave to Serve "John Doe" Internal Revenue Service summonses. Based upon a review of the Petition, supporting memorandum, and declarations (with exhibits thereto), the Court has determined that the "John Doe" summonses to Wells Fargo Bank, N.A., Mechanics Bank, and JPMorgan Chase & Co. relate to the investigation of particular persons or groups or classes of persons, that there is a reasonable basis for believing that such persons or groups or classes of persons may fail or may have failed to comply with the internal revenue laws of Norway, and that the information sought to be obtained from the examination of the records or testimony (and the identities of the persons with respect to whose liability the summonses are issued) are not readily available from other sources. It is, therefore—

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent

1 Cheryl Kiger or any other authorized officer or agent, may serve Internal Revenue Service “John
2 Doe” summonses upon Wells Fargo Bank, N.A., Mechanics Bank, and JPMorgan Chase & Co. in
3 substantially the form as attached as Exhibits A, B, and C to the Declaration of Revenue Agent Cheryl
4 Kiger, with the following agreed modifications:

- 5 1. Paragraph 1 of the Attachment to the “John Doe” Summons to **Wells Fargo Bank,**
6 **N.A.** shall be amended so that the documents sought for the client holding payment
7 card account number xxxxxxxxxxxx**5101** shall be for the period **October 2004**
8 **through April 2009.**
- 9 2. Paragraph 2 of the Attachment to the “John Doe” Summons to **Wells Fargo Bank,**
10 **N.A.** shall be amended so that the documents sought for the client holding payment
11 card account number xxxxxxxxxxxx**5109** shall be for the period **January 2003**
12 **through January 2008.**
- 13 3. Paragraph 3 of the Attachment to the “John Doe” Summons to **Wells Fargo Bank,**
14 **N.A.** shall be amended so that the documents sought for the client holding payment
15 card account number xxxxxxxxxxxx**1025** shall be for the period **May 2005 through**
16 **January 2009.**
- 17 4. Paragraph 1 of the Attachment to the “John Doe” Summons to **Mechanics Bank** shall
18 be amended so that the documents sought for the client holding payment card account
19 number xxxxxxxxxxxx**3543** shall be for the period **April 2003 through April 2006.**
- 20 5. Paragraph 1 of the Attachment to “John Doe” Summons to **JPMorgan Chase & Co.**
21 shall be amended so that the documents sought for the client holding payment card
22 account number xxxxxxxxxxxx**7637** shall be for the period **January 2003 through**
23 **January 2006.**

24 DONE AND ORDERED this 29 day of August, 2013.

25
26 
27 UNITED STATES DISTRICT JUDGE
28 YVONNE GONZALEZ ROGERS