

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN THE MATTER OF THE TAX  
LIABILITIES OF:

JOHN DOES, United States taxpayers who, at any time during the years ended December 31, 2014, through December 31, 2023, used the services of the Trident Trust Group, including its predecessors, subsidiaries, divisions, affiliates, and associates, to establish, maintain, operate, or control any foreign financial account or other foreign asset; any foreign corporation, company, trust, foundation or other legal entity; or any foreign or domestic financial account or other asset in the name of such foreign entity.

No. 24 Misc. 594

**ORDER GRANTING *EX PARTE*  
PETITION FOR LEAVE 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” Summonses” (the “Petition”). Based upon a review of the Petition and supporting documents, the Court has determined that the “John Doe” summonses to FedEx Corporation; DHL Express (USA), Inc.; United Parcel Service, Inc.; the Federal Reserve Bank of New York; The Clearing House Payments Company LLC; HSBC Bank USA, National Association; The Bank of New York Mellon Corporation; Wells Fargo Bank, National Association; Citibank, National Association; UBS AG; Bank of America, National Association; Deutsche Bank Trust Company Americas; and Nevis Services Limited (the “Summonsed Parties”) relate to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with their obligations to file U.S. income tax returns reporting their worldwide income from all sources and to disclose their ownership of certain foreign assets to the U.S. government pursuant to 26 U.S.C. §§ 61, 6011, 6012, 6038, 6038D, 6039F, 6046 & 6048, and 31 U.S.C. §§ 5314 & 5321,

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) is not readily available from other sources, and that the summonses are narrowly tailored to information that pertains to the failure (or potential failure) of the group or class to comply with their obligations to file U.S. income tax returns reporting their worldwide income from all sources and to disclose their ownership of certain foreign assets to the U.S. government. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Senior Revenue Agent Randy Hooczko or any other authorized officer or agent, may serve Internal Revenue Service “John Doe” summonses upon the Summonsed Parties in substantially the form as attached as Exhibits A through M to the Declaration of Randy Hooczko dated December 16, 2024. A copy of this Order shall be served together with each summons.

SO ORDERED.

Dated: December 23, 2024  
New York, New York

  
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HON. JOHN P. CRONAN  
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United States District Judge