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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH DAKOTA
SOUTHERN DIVISION

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.

Case No. 4:24-mc-00127

ORDER GRANTING EX PARTE
PETITION FOR LEAVE TO
SERVE "JOHN DOE" SUMMONS

THIS MATTER is before the Court upon the United States of America's *Ex Parte* Petition for Leave to Serve 'John Doe' Summons" (the "Petition"). Based upon a review of the Petition and supporting documents, the Court has determined that the "John Doe" summons to Trident Trust Company (South Dakota), Inc. (the "Summonsed Party"), relates 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 summons is issued) is not readily available from other sources, and that the summons is narrowly tailored to information that pertains to the 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 an Internal Revenue Service "John Doe" summons upon the Summonsed Party in substantially the form as attached as Exhibit A to the Declaration of Randy Hooczko. A copy of this Order shall be served together with the summons.

SO ORDERED this 18th day of December, 2024.



UNITED STATES DISTRICT JUDGE