

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

IN THE MATTER OF THE TAX and)	
LIABILITIES OF:,)	Case No. 3:17-mc-00094
)	
)	
JOHN DOES, Dutch taxpayers, who at any)	
time during the period January 1, 2009, through)	
December 31, 2016, held an American Express)	
payment card linked to a bank account located)	
outside the Netherlands.)	
)	
_____)	

ORDER

THIS MATTER is before the Court upon the United States of America’s *Ex Parte* Petition for Leave to Serve “John Doe” Summons.

Based upon a review of the Petition, supporting memorandum and exhibits thereto, the Court has determined that the “John Doe” summons to American Express Company relates to the investigation of a particular person or ascertainable group or class of persons, that there is a reasonable basis for believing that such person or group or class of persons may fail or may have failed to comply with any internal revenue law, 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 summons is issued) are not readily available from other sources.

It is, therefore, ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Godwin O. Ndukwe or any other authorized officer or agent, may serve an Internal Revenue Service “John Doe” summons upon American Express Company in a form substantially similar to Exhibit A to the Declaration of Revenue Agent Godwin O. Ndukwe.

A copy of this Order shall be served together with the summons.

DONE AND ORDERED this 31st day of March, 2017.

UNITED STATES DISTRICT JUDGE