

1 Melinda L. Haag (CaSBN 132612)
United States Attorney
2 STUART D. GIBSON (MnSBN 34587)
Senior Litigation Counsel
3 Stuart.D.Gibson@usdoj.gov
Tax Division, U.S. Department of Justice
4 P.O. Box 403
Washington, DC 20044
5 Tel: (202) 307-6586
Fax: (202) 307-2504
6 Attorneys for United States of America

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7 UNITED STATES DISTRICT COURT
8
9 NORTHERN DISTRICT OF CALIFORNIA
10
11 SAN FRANCISCO DIVISION

12 IN THE MATTER OF THE TAX
LIABILITIES OF:

EV 11
Case No.

1686

13 JOHN DOES, United States taxpayers, who)
14 at any time during the years ended December)
31, 2002 through December 31, 2010,)
15 directly or indirectly had interests in or)
signature or other authority (including)
16 authority to withdraw funds; trade or give)
instructions or receive account statements,)
17 confirmations, or other information, advice)
18 or solicitations) with respect to any financial)
accounts maintained at, monitored by, or)
19 managed through The Hongkong and)
20 Shanghai Banking Corporation Limited in)
India (HSBC India).)

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**EX PARTE PETITION FOR
LEAVE TO SERVE "JOHN DOE"
SUMMONS**

22 The United States of America avers as follows:

23
24 1. Jurisdiction. The United States files this *ex parte* proceeding under 26 U.S.C. §§
25 7609(f) and 7609(h) for leave to serve an Internal Revenue Service "John Doe" summons on HSBC
26 USA, N.A. The Court has jurisdiction under 26 U.S.C. §§ 7402(a) and 7609(h)(1).
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28 *Ex Parte* Petition for Leave to Serve "John Doe" Summons
Page 1

1 2. HSBC Bank USA, N.A. is found at 601 Montgomery Street, Suite 1850, San
2 Francisco, California, 94111, within the jurisdiction of this Court.

3 3. Intradistrict Assignment. This proceeding relates to a “John Doe” summons to be
4 served in the County of San Francisco.
5

6 4. As explained in the Declaration of Revenue Agent Daniel Reeves attached hereto, the
7 Internal Revenue Service is conducting an investigation to determine the correct federal income tax
8 liabilities for tax years ended December 31, 2002 through December 31, 2010 of United States
9 taxpayers, who at any time during the years ended December 31, 2002 through December 31, 2010,
10 directly or indirectly had interests in or signature or other authority (including authority to withdraw
11 funds; trade or give instructions or receive account statements, confirmations, or other information,
12 advice or solicitations) with respect to any financial accounts maintained at, monitored by, or
13 managed through The Hongkong and Shanghai Banking Corporation Limited in India, (HSBC
14 India).
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17 5. In furtherance of this investigation, the Internal Revenue Service, once service of the
18 summons is authorized by the Court, will issue under the authority of Section 7602 of the Internal
19 Revenue Code, an administrative “John Doe” summons to HSBC Bank USA, N.A. A copy of the
20 summons is attached as Exhibit A to the Declaration of Revenue Agent Reeves.
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22 6. The “John Doe” summons relates to the investigation of an ascertainable group or
23 class of persons, that is, United States taxpayers, who at any time during the years ended December
24 31, 2002 through December 31, 2010, directly or indirectly had interests in or signature or other
25 authority (including authority to withdraw funds; trade or give instructions or receive account
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1 statements, confirmations, or other information, advice or solicitations) with respect to any financial
2 accounts maintained at, monitored by, or managed through The Hongkong and Shanghai Banking
3 Corporation Limited in India (HSBC India). There is a reasonable basis for believing that such
4 group or class of persons may fail, or may have failed, to comply with one or more provisions of the
5 internal revenue laws. The information sought to be obtained from the examination of the records or
6 testimony (and the identity of the persons with respect to whose tax liabilities the summonses have
7 been issued) is not readily available from other sources.
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10 7. In support of this Petition, the United States submits the Declaration of Revenue
11 Agent Reeves attached hereto, and a supporting Memorandum.

12 Dated: April 7, 2011

Respectfully submitted,

MELINDA L. HAAG
United States Attorney

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16 By:



STUART D. GIBSON
Senior Litigation Counsel, Tax Division
U.S. Department of Justice
P.O. Box 403
Washington, D.C. 20044
Telephone: (202) 307-6586
Facsimile: (202) 307-2504
Stuart.D.Gibson@usdoj.gov