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NORTHERN DISTRICT OF CALIFORNIA

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14 *Of Counsel*

871

15 UNITED STATES DISTRICT COURT FOR THE  
16 NORTHERN DISTRICT OF CALIFORNIA  
17 SAN FRANCISCO DIVISION

TEH

18 IN THE MATTER OF THE TAX )  
LIABILITIES OF: )  
19 JOHN DOES, United States taxpayers who, )  
20 at any time during the years ended )  
December 31, 2004, through December 31, )  
21 2012, directly or indirectly had interests in or )  
signature or other authority (including )  
22 authority to withdraw funds, trade or give )  
instructions or receive account statements, )  
23 confirmations or other information, advice or )  
solicitations) with respect to any financial )  
24 accounts maintained at, monitored by, or )  
managed through CIBC FirstCaribbean )  
25 International Bank Limited, its predecessors, )  
subsidiaries, and affiliates (collectively, )  
26 FCIB) and financial accounts maintained at, )  
monitored by, or managed through other )  
27 financial institutions that FCIB permitted to )  
transact client business through its United )  
28 States correspondent account at Wells Fargo )  
Bank, N.A. )

Civil Number: **CV 13 1938**

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

1 The United States of America avers as follows:

- 2 1. This *ex parte* proceeding is commenced pursuant to Section 7402(a), 7609(f) and 7609(h) of the  
3 Internal Revenue Code (26 U.S.C.), for leave to serve an Internal Revenue Service “John Doe”  
4 summons on Wells Fargo Bank, N.A. (“Wells Fargo”).
- 5 2. Wells Fargo’s headquarters office is located at 420 Montgomery Street, San Francisco,  
6 California, within the jurisdiction of this Court.
- 7 3. As explained in the attached Declaration of Revenue Agent Cheryl R. Kiger, the Technical  
8 Specialist in the Internal Revenue Service’s (“IRS”) Offshore Compliance Initiatives Program  
9 and also current agent on the IRS’s Offshore Private Banking Initiative, the IRS has launched a  
10 compliance initiative to investigate United States taxpayers who directly or indirectly hold or  
11 held interests in, or have signature or other authority over, undisclosed financial accounts at  
12 CIBC FirstCaribbean International Bank (“FCIB”), as well as at other banks that FCIB may have  
13 permitted to use its United States correspondent account at Wells Fargo, and who have not been  
14 or may not be complying with U.S. internal revenue laws requiring the reporting of foreign  
15 financial accounts, and income earned on those accounts.
- 16 4. In furtherance of this investigation, the IRS, once service of the summons is authorized by the  
17 Court, will issue under the authority of Section 7602 of the Internal Revenue Code, an  
18 administrative “John Doe” summons to Wells Fargo. A copy of the summons is attached as  
19 Exhibit A to the Declaration of Cheryl R. Kiger.
- 20 5. The “John Doe” summons relates to the investigation of an ascertainable group or class of  
21 persons, that is, United States taxpayers who, at any time during the years ended December 31,  
22 2004, through December 31, 2012, directly or indirectly had interests in or signature or other  
23 authority (including authority to withdraw funds, trade or give instructions or receive account  
24 statements, confirmations or other information, advice or solicitations) with respect to any  
25 financial accounts maintained at, monitored by, or managed through CIBC FirstCaribbean  
26 International Bank Limited, its predecessors, subsidiaries, and affiliates (collectively, FCIB) and  
27 financial accounts maintained at, monitored by, or managed through other financial institutions  
28

1 that FCIB permitted to transact client business through its United States correspondent account at  
2 Wells Fargo.

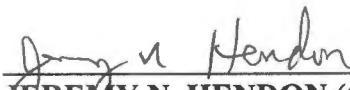
3 6. There is a reasonable basis for believing that such group or class of persons may fail, or may  
4 have failed, to comply with one or more provisions of the internal revenue laws.

5 7. The information sought to be obtained from the examination of the records or testimony (and the  
6 identity of the persons with respect to whose tax liabilities the summons has been issued) is not  
7 readily available from other sources.

8 8. In support of this Petition, the United States submits the Declaration of Cheryl R. Kiger; the  
9 Exhibits attached thereto; and a supporting Memorandum.

10 Respectfully submitted this 29th day of April, 2013.

11 KATHRYN KENEALLY  
12 Assistant Attorney General

13   
14 **JEREMY N. HENDON** (ORBN 982490)  
15 Trial Attorney, Tax Division  
16 United States Department of Justice  
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21 Assistant United States Attorney  
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25 San Francisco, California 94102  
26 *Of Counsel*

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RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

TEH

IN THE MATTER OF THE TAX LIABILITIES OF:  
JOHN DOES, United States taxpayers who, at any time during the years ended December 31, 2004, through December 31, 2012, directly or indirectly had interests in or signature or other authority (including authority to withdraw funds, trade or give instructions or receive account statements, confirmations or other information, advice or solicitations) with respect to any financial accounts maintained at, monitored by, or managed through CIBC FirstCaribbean International Bank Limited, its predecessors, subsidiaries, and affiliates (collectively, FCIB) and financial accounts maintained at, monitored by, or managed through other financial institutions that FCIB permitted to transact client business through its United States correspondent account at Wells Fargo Bank, N.A.

Civil Number: **CV 13 1938**

**[PROPOSED] 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 Wells Fargo Bank, N.A. 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 any provision of any internal revenue laws, and that the information sought to be obtained from the

1 examination of the records or testimony (and the identities of the persons with respect to whose liability  
2 the summons is issued) are not readily available from other sources. It is therefore:

3 ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent  
4 Cheryl R. Kiger or any other authorized officer or agent, may serve an Internal Revenue Service "John  
5 Doe" summons upon Wells Fargo Bank, N.A. in substantially the form as attached as Exhibit A to  
6 Declaration of Cheryl R. Kiger. A copy of this Order shall be served together with the summons.

7 IT IS SO ORDERED this \_\_\_\_ day of \_\_\_\_\_, 2013.

8  
9  
10 \_\_\_\_\_  
United States District Judge

11 Presented by:

12 KATHRYN KENEALLY  
13 Assistant Attorney General

14 JEREMY N. HENDON (ORBN 982490)  
15 Trial Attorney  
16 United States Department of Justice, Tax Division  
17 P.O. Box 683, Ben Franklin Station  
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JS 44 (Rev. 12/12) cand rev (1/15/13)

### CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)  
Jeremy N. Hendon, U.S. Department of Justice, Tax Division  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044

**DEFENDANTS**

County of Residence of First Listed Defendant \_\_\_\_\_  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION (Place an "X" in One Box Only)**

- 1 U.S. Government Plaintiff
- 2 U.S. Government Defendant
- 3 Federal Question (U.S. Government Not a Party)
- 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)**

- |   |                            |                            |   |                            |                            |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
|   | PTF                        | DEF                        |   | PTF                        | DEF                        |
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT (Place an "X" in One Box Only)**

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other  <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act  <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157  <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark  <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))  <b>FEDERAL TAX SUITS</b> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input checked="" type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

**V. ORIGIN (Place an "X" in One Box Only)**

- 1 Original Proceeding
- 2 Removed from State Court
- 3 Remanded from Appellate Court
- 4 Reinstated or Reopened
- 5 Transferred from Another District (specify)
- 6 Multidistrict Litigation

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 USC Sec. 7402(a), 7609(f), and 7609(h)

Brief description of cause:  
Petition to obtain an order allowing IRS to serve an IRS John Doe summons on Petitioner

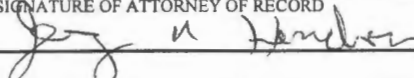
**VII. REQUESTED IN COMPLAINT:**

CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$ 0.00 CHECK YES only if demanded in complaint: JURY DEMAND:  Yes  No

**VIII. RELATED CASE(S) IF ANY**

(See Instructions): JUDGE \_\_\_\_\_ DOCKET NUMBER \_\_\_\_\_

DATE 4/29/13

SIGNATURE OF ATTORNEY OF RECORD  


**IX. DIVISIONAL ASSIGNMENT (Civil L.R. 3-2)**

(Place an "X" in One Box Only)  SAN FRANCISCO/OAKLAND  SAN JOSE  EUREKA