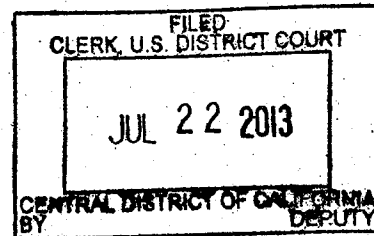


COPY

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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION

13 **IN THE MATTER OF THE TAX .**
14 **LIABILITIES OF:**

15 JOHN DOES, Norwegian taxpayers
16 holding East West Bank card
17 XXXXXXXXXXXXXXX2035, or holding
18 Global Cash Card card
19 XXXXXXXXXXXXXXX0542, or holding
20 Global Cash Card card
21 XXXXXXXXXXXXXXX7242.

Case No. SACV13-1097-DDP CVB(x)

EX PARTE PETITION FOR LEAVE
TO SERVE "JOHN DOE"
SUMMONSES; MEMORANDUM IN
SUPPORT; DECLARATION OF
CHERYL KIGER; DECLARATION
OF MICHAEL DANILACK;
[PROPOSED] ORDER

Exhibits redacted per Fed. R. Civ. P. 5.2

20 The United States of America avers as follows:

21 1. This *ex parte* proceeding is commenced pursuant to sections 7402(a),
22 7609(f) and 7609(h) of the Internal Revenue Code (26 U.S.C.), for leave to serve
23 Internal Revenue Service "John Doe" summonses on East West Bank and Global
24 Cash Card.

25 2. East West Bank is found at 135 N. Los Robles Ave., 7th Floor,
26 Pasadena, California, within the Central District of California and the jurisdiction
27 of this Court.
28

1 3. Global Cash Card is found at 7 Corporate Park, Suite 130, Irvine,
2 California, within the Central District of California and the jurisdiction of this
3 Court.

4 4. The Internal Revenue Service is in receipt of a request from the Kingdom
5 of Norway for information pursuant to Article 28 of the Convention Between the
6 Government of the United States of America and the Kingdom of Norway for the
7 Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect
8 to Taxes on Income and Property ("the Convention"). (See Declarations of Deputy
9 Commissioner Michael Danilack and Revenue Agent Cheryl Kiger, attached to this
10 Petition as **Exhibit 1** and **Exhibit 2**, respectively.) The request states that the
11 information is to be used to determine the correct income tax liabilities of certain
12 as-yet-unidentified taxpayers under the laws of Norway.

13 5. In furtherance of that request, the Internal Revenue Service, once
14 service of the summonses is authorized by the Court, will issue under the authority
15 of section 7602 of the Internal Revenue Code administrative "John Doe"
16 summonses to East West Bank and Global Cash Card. Copies of the summonses
17 to East West Bank and Global Cash Card are attached as **Exhibit A** and **Exhibit B**
18 to the Declaration of Revenue Agent Kiger, respectively.

19 6. The "John Doe" summonses relate to the investigation of a particular
20 person or ascertainable group or class of persons, that is, the holder or holders of
21 the payment card ending in 2035¹ issued by East West Bank and the payment cards
22 ending in 0542 and 7242 issued by Global Cash Card. There is a reasonable basis
23 for believing that such person or group or class of persons may fail, or may have
24 failed, to comply with one or more provisions of the internal revenue laws of
25 Norway. The information sought to be obtained from the examination of the

26
27 ¹ The account number of the payment card at issue contains sixteen digits.
28 For privacy considerations, all but the last four digits have been redacted. See Fed.
R. Civ. P. 5.2.

1 records or testimony (and the identity of the person or persons with respect to
2 whose tax liability the summons has been issued) is not readily available from
3 other sources.

4 7. In support of this Petition, the United States submits the Declarations
5 of Deputy Commissioner Danilack and Revenue Agent Kiger; the exhibits attached
6 thereto; and a supporting memorandum.

7 WHEREFORE, the petitioner respectfully prays:

8 A. That this Court enter an order permitting service of the Internal
9 Revenue Service "John Doe" summonses issued to East West Bank and Global
10 Cash Card in substantially the form as attached as Exhibit A and Exhibit B to the
11 Declaration of Revenue Agent Cheryl Kiger; and

12 B. That this Court grant such other and further relief as the Court deems
13 proper or justice may require.

14
15 Respectfully submitted,

16
17 ANDRE BIROTTE, JR.

18 United States Attorney

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20 Assistant United States Attorney

21 Chief, Tax Division

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1 **MEMORANDUM IN SUPPORT OF *EX PARTE* PETITION**
2 **FOR LEAVE TO SERVE “John Doe” SUMMONSES**

3 This is an *ex parte* proceeding brought by the United States of America,
4 pursuant to sections 7609(f) and (h) of the Internal Revenue Code (26 U.S.C.), for
5 leave to serve Internal Revenue Service “John Doe” summonses upon East West
6 Bank and Global Cash Card. “John Doe” summonses are used to further
7 investigations where a tax authority has reason to believe taxpayers may not be
8 complying with the law, but does not know their identity. Courts may grant leave
9 to serve a “John Doe” summons that does not identify the person with respect to
10 whose liability it is issued if the United States establishes three factors: the
11 summons relates to a particular person or group of individuals; there is a
12 reasonable basis to believe that person or group may have not complied with the
13 internal revenue laws; and the information sought is not readily available from
14 some other source. See 26 U.S.C. § 7609(f). This Court has jurisdiction to
15 determine this action because East West Bank and Global Cash Card are found in
16 this judicial district, with their headquarters in Pasadena and Irvine, CA,
17 respectively. See 26 U.S.C. § 7609(h)(1) (providing that the district court in which
18 the person to be summoned resides or is found shall have jurisdiction to hear and
19 determine any proceeding brought under section 7609(f)).

20 This suit is out of the ordinary because the proposed “John Doe” summonses
21 will gather information on behalf of the Kingdom of Norway. The United States
22 has entered into tax treaties with other nations that provide, among other things, for
23 gathering and exchanging information to assist each other in administering the tax
24 laws. The tax treaty between the United States and Norway is the law of the
25 United States, and it provides that, if Norway makes a proper request for
26 information, the United States will use its internal revenue laws to collect the
27 requested information.
28

1 Norway has made such a request here. It is investigating whether
2 individuals may owe tax in Norway, and part of that investigation involves
3 identifying individuals who are consistently using payment or credit cards in
4 Norway that are issued by banks outside of Norway. Norwegian taxpayers can use
5 a foreign payment card as part of a scheme to avoid reporting income and paying
6 Norwegian income tax. Individuals can divert income to a foreign country, deposit
7 the proceeds in a bank there, and then use the income to make purchases in their
8 "home" country through payment or credit cards issued by foreign banks. The
9 United States Internal Revenue Service has investigated this scheme with respect
10 to U.S. taxpayers. See David R. Tillinghast, *Issues of International Tax*
11 *Enforcement*, in THE CRISIS IN TAX ADMINISTRATION 38, 52 (Henry J.
12 Aaron and Joel Slemrod, eds. 2004) (describing the "striking initiative" begun by
13 the IRS in 2000 to issue summonses to American credit card companies to discover
14 the identities of U.S. taxpayers who controlled debit cards issued by foreign
15 banks).

16 The Court's determination whether to allow the IRS to issue the proposed
17 "John Doe" summonses shall be made ex parte and shall be made solely on the
18 petition and supporting affidavits. 26 U.S.C. § 7609(h)(2). The declarations
19 submitted with this petition establish the three requirements for issuing "John Doe"
20 summonses to East West Bank and Global Cash Card to gather information about
21 who might own or control the payment or credit cards that are being used in
22 Norway. As will be discussed in more detail below, those declarations
23 demonstrate (1) that the "John Doe" summonses that the IRS, on behalf of
24 Norway, desires to serve upon East West Bank and Global Cash Card relate to the
25 investigation of a particular person or ascertainable group or class of persons; (2)
26 that there is a reasonable basis for believing that such particular person or group or
27 class of persons may fail or may have failed to comply with any provision of any
28 internal revenue law; and (3) that the information sought to be obtained from the

1 examination of the records or testimony (and the identity of the person or persons
2 with respect to whose liability the summonses are issued) is not readily available
3 from other sources.

4 **BACKGROUND**

5 The tax information-exchange agreement between the United States and
6 Norway applicable to this case is found in Article 28 of the Convention Between
7 the Government of the United States of America and the Kingdom of Norway for
8 the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With
9 Respect to Taxes on Income and Property, as amended effective December 15,
10 1981 ("**Convention**"). Income and Property Tax Convention, U.S.-Norway, art.
11 28, Dec. 3, 1971, 23 U.S.T. 2832, available at 1972 WL 122596 [hereinafter
12 Convention]; Protocol Amending Income Tax Convention, U.S.-Norway, art. XII,
13 Sept. 19, 1980, 33 U.S.T. 2828, available at 1981 WL 375910 [hereinafter
14 Protocol]. Article 28, as amended, provides that upon a proper request under the
15 treaty each country "shall obtain the information to which the request relates in the
16 same manner and to the same extent as if the tax of the [requesting] State were the
17 tax of that other State and were being imposed by that other State." Protocol,
18 *supra*, art. XII.

19 The Declarations by IRS Deputy Commissioner Michael Danilack and
20 Revenue Agent Cheryl Kiger describe how the IRS received a request from
21 Norway for information pursuant to Article 28 of the Convention. The request
22 states that the information is to be used to determine the correct income tax
23 liability of certain as-yet-unidentified taxpayers ("**John Does**") under the laws of
24 Norway. (Danilack Decl. ¶ 3.) The request identifies payment cards issued by
25 U.S. financial institutions that were used in Norway over a period of time and in
26 certain dollar volumes within certain geographic locations so that, in their totality,
27 they are suggestive of taxable residence in Norway. (See Danilack Decl. ¶ 5.)
28

1 Norway's request for information stems from the Norwegian Directorate of Taxes'
2 Payment Card Project, in which information on the use of payment cards (debit
3 and credit cards) issued by foreign financial institutions is used to identify non-
4 compliant Norwegian taxpayers. (See Danilack Decl. ¶ 5.) Norway has advised
5 the IRS that, in circumstances where the payment cards are used only at
6 automated-teller machines or in transactions where authorization is by PIN code
7 and the cardholder need not identify himself or herself to the merchant, the
8 cardholders cannot be identified from information sources in Norway. (See
9 Danilack Decl. ¶ 5; Kiger Decl. ¶ 12.)

10 As outlined above, Norwegian taxpayers can use a foreign payment card as
11 part of a scheme to avoid reporting income and paying Norwegian income tax. Of
12 course, the fact that a taxpayer holds a payment card issued by a foreign bank does
13 not alone mean that the taxpayer is necessarily using that card for illegal purposes.
14 But based upon the use of payment cards issued by foreign banks to withdraw
15 currency and/or to purchase goods and services without leaving an identifiable
16 record of such transaction, Norway has reason to believe that the holders of the
17 payment cards may have failed to report foreign financial accounts or income on
18 the tax returns they were required to file under the revenue laws of Norway. (See
19 Danilack Decl. ¶ 6; Kiger Decl. ¶ 11.)

20 The payment card ending in 2035¹ issued by East West Bank and the
21 payment cards ending in 0542 and 7242 issued by Global Cash Card are three of
22 the cards identified by Norway as part of its Payment Card Project whose volume
23 and history of use in Norway suggest that they are held by one or more Norwegian
24 taxpayers who may have failed to report foreign financial accounts or income on
25 the tax returns that the holder was required to file under the revenue laws of

26 ¹ The account numbers of the payment cards at issue each contain sixteen digits.
27 For privacy considerations, all but the last four digits have been redacted. See Fed.
28 R. Civ. P. 5.2.

1 Norway. (See Kiger Decl. ¶ 5.) Thus, Norway is seeking information from the
2 cards' issuing banks. In furtherance of Norway's investigation and in accordance
3 with the United States' treaty obligations, the IRS requests authorization to serve
4 "John Doe" summonses upon East West Bank and Global Cash Card.²

5 DISCUSSION

6 The U.S. Supreme Court approved the use of "John Doe" summonses as an
7 investigative technique for the IRS in United States v. Bisceglia, 420 U.S. 141, 95
8 S. Ct. 915 (1975). In that case, the Supreme Court held that Internal Revenue
9 Code sections 7601 and 7602 empowered the IRS to issue a "John Doe" summons
10 to a bank to discover the identity of a person who had engaged in certain bank
11 transactions. Bisceglia, 420 U.S. at 150. That authority was explicitly codified in
12 section 7609(f) of the Internal Revenue Code, as added by the Tax Reform Act of
13 1976. Section 7609(f) provides as follows:

14
15 Any summons . . . which does not identify the person with respect to
16 whose liability the summons is issued may be served only after a court
proceeding in which the Secretary establishes that B

17 (1) the summons relates to the investigation of a particular
18 person or ascertainable group or class of persons,

19 (2) there is a reasonable basis for believing that such person or
20 group or class of persons may fail or may have failed to comply with
any provision of any internal revenue law, and

21 (3) the information sought to be obtained from the examination
22 of the records or testimony (and the identity of the person or persons
23 with respect to whose liability the summons is issued) is not readily
available from other sources.

24 As discussed in more detail below, the "John Doe" summonses for which the
25 United States seeks authorization in the instant case meets each of those three
26 requirements.

27 ² Copies of the proposed summonses are attached to Agent Kiger's Declaration as
28 Exhibits A and B.

1 I. The summonses describe a particular person or ascertainable class of
2 persons.

3 The proposed “John Doe” summonses to East West Bank and Global Cash
4 Card seek information regarding the holder or holders of specific payment cards,
5 identified by account number, that were issued by those entities. (Kiger Decl. ¶ 7.)
6 The proposed summonses relate to the investigation of a particular person (or
7 group of persons if the account is jointly held) or persons that are easily
8 ascertainable by account numbers. East West Bank and Global Cash Card should
9 be able to readily identify which of their clients hold the specified account numbers
10 and, thus, which of their clients fall within the ambit of the “John Doe”
11 summonses.

12 II. There is reasonable basis to believe that holder or holders of the accounts
13 have failed to comply with any provision of any internal revenue law.

14 A. *“Any internal revenue law” includes the internal revenue laws of*
15 *Norway.*

16 Section 7609(f)(2) requires that the IRS establish there is a reasonable basis
17 to believe that the subject of a proposed “John Doe” summons “may fail or may
18 have failed to comply with any provision of any internal revenue law.” As a
19 threshold matter, the Court must determine whether “any internal revenue law”
20 includes the internal revenue laws of a U.S. treaty partner, in this case Norway.
21 Although that issue presents a question of first impression as applied to section
22 7609(f)(2),³ the Convention, which is part of the law of the United States, requires
23 the United States to obtain information requested by Norway as if the tax of
24 Norway were the tax of the United States. Thus, the requirement that the subject
25 of a John Doe summons “may fail or may have failed to comply with any provision

26
27 ³ The present case, along with several others filed simultaneously in other
28 jurisdictions throughout the United States, is the first in which the IRS has sought
leave to serve a “John Doe” summons on behalf of a treaty partner.

1 of any internal revenue law” includes Norway’s revenue laws when Norway has
2 made a proper request under the Convention.

3 The Convention pursuant to which Norway has made its present request for
4 information is a treaty between the United States and Norway, duly ratified by the
5 President of the United States upon the advice and consent of the United States
6 Senate, and also ratified by Norway. The preface to the Convention shows the
7 appropriate ratifications:

8 UNITED STATES-NORWAY
9 INCOME AND PROPERTY TAX CONVENTION

10 *Convention Signed at Oslo December 3, 1971;*
11 *Ratification Advised by the Senate of the United States of America August 11,*
12 *1972;*

13 *Ratified by the President of the United States of America August 28, 1972;*

14 *Ratified by Norway May 5, 1972;*
15 *Ratifications Exchanged at Washington September 29, 1972;*
16 *Proclaimed by the President of the United States of America October 31, 1972;*
17 *Entered into Force November 29, 1972.*

18 Convention, *supra*, preface. The protocol amending the Convention carries similar
19 ratifications. Protocol, *supra*, preface. As a ratified treaty of the United States, the
20 Convention as amended is part of the law of the United States. U.S. Const. Art.
21 VI, cl.2 (“This Constitution . . . and all Treaties made, or which shall be made,
22 under the Authority of the United States, shall be the supreme Law of the
23 Land”; Bacardi Corp. of America v. Domenech, 311 U.S. 150, 161, 61 S. Ct.
24 219, 225 (1940).

25 Article 28 of the Convention (as amended effective December 15, 1981)
26 provides:

27 If information is requested by a Contracting State in accordance with this
28 Article, the other Contracting State shall obtain the information to which the
request relates in the same manner and to the same extent as if the tax of the
first-mentioned State were the tax of that other State and were being
imposed by that other State. If specifically requested by the competent
authority of a Contracting State, the competent authority of the other

1 Contracting State shall provide information under this Article in the form of
2 depositions of witnesses and authenticated copies of unedited original
3 documents (including books, papers, statements, records, accounts or
4 writings), to the same extent such depositions and documents can be
obtained under the laws and administrative practices of such other State with
respect to its own taxes.

5 Protocol, *supra*, art. XII (emphases added). Because the Convention is the law of
6 the United States, the phrase “any provision of any internal revenue law”
7 encompasses the Norwegian internal revenue laws where a proper request has been
8 made under the Convention. Accordingly, the IRS is properly employing the
9 procedures available under the Internal Revenue Code to obtain information
10 requested by Norway as it would employ in the investigation of a domestic tax
11 liability.

12 Courts already have determined that it is appropriate for the IRS to issue
13 summonses under a related statute – Internal Revenue Code section 7602 – to
14 obtain records requested by a treaty partner for use in an investigation under the
15 tax laws of the treaty state. United States v. A.L. Burbank Co., Ltd., 525 F.2d 9,
16 14 15 (2d Cir. 1975) (enforcing IRS summons issued pursuant to request from
17 Canadian tax authorities); Lidas, Inc. v. United States, 238 F.3d 1076, 1081 (9th
18 Cir. 2001) (denying subject’s petition to quash IRS summons issued pursuant to
19 request from French tax authorities). Internal Revenue Code section 7602
20 authorizes the use of a summons in determining the liability of any person for “any
21 internal revenue tax.” Both the Burbank and Lidas courts have explicitly rejected
22 the argument that summonses seeking information requested by treaty partners for
23 use in enforcing foreign tax laws are not related to “any internal revenue tax”
24 within the meaning of that language in section 7602. Burbank, 525 F.2d at 14 15;
25 Lidas, 238 F.3d at 1081; see also Mazurek v. United States, 271 F.3d 226 (5th Cir.
26 2001) (finding that the attempt to meet its treaty obligations by assisting the
27 investigation of a foreign tax authority is a proper purpose for the IRS to issue a
28 summons pursuant to section 7602). The basis for those rulings is that, upon

1 ratification, a treaty, with its obligations to use available legal process in support of
2 requests for assistance, becomes the law of the United States.⁴ Burbank, 525 F.2d
3 at 14 15; Lidas, 238 F.3d at 1081. The same rationale applies whether a court is
4 interpreting the meaning of “any internal revenue tax” in section 7602 regarding
5 the issuance of IRS summonses in general or the meaning of “any internal revenue
6 law” in section 7609(f)(2) regarding the issuance of IRS “John Doe” summonses.

7 In addition, guidance from the Supreme Court supports the proposition that
8 the phrase “any internal revenue law” in section 7609(f)(2) includes the internal
9 revenue laws of a U.S. treaty partner.⁵ It is well established that an IRS summons
10 may be used to obtain records requested by a treaty partner for use in an
11 investigation under the tax laws of the treaty state under authority of Internal
12 Revenue Code section 7602, which, as noted above, authorizes the use of a
13 summons in determining the liability of any person for “any internal revenue tax.”
14 The Supreme Court approved the use of an IRS summons under section 7602 to
15 obtain records on behalf of a treaty partner in United States v. Stuart, 489 U.S.
16 353109 S. Ct. 1183 (1989). In that case, the Supreme Court held that limitations in
17 section 7602 regarding the issuance of summonses that otherwise could have
18 applied to the IRS in certain criminal tax investigations did not apply in a case

19 ⁴ The language in Article 28 of the U.S.-Norway Convention, quoted above, is
20 similar to the language contained in the U.S. treaties with Canada and France,
involved in the Burbank, Lidas and Mazurek cases.

21 ⁵ Norway imposes taxes pursuant to the Taxation Act, or “Skatteloven.”
22 Skatteloven av 18. August 1911 Nr 8 [The Taxation Act] available at
23 <http://www.lovdato.no/all/nl-19990326-014.html>, translated in
<http://translate.google.com/translate?sl=auto&tl=en&js=n&prev=t&hl=en&ie=UTF-8&eotf=1&u=http%3A%2F%2Fwww.lovdato.no%2Fall%2Fnl-19990326-014.html>. Norwegian taxpayers are subject to tax on their income, as well as on
24 wealth and assets. Norway, the Official Site in the UK, Taxes in Norway,
25 <http://www.norway.org.uk/Embassy/faq/tax/>; Norwegian Tax Administration, Tax
26 in Norway - International Pages, [http://www.skatteetaten.no/en/International-
pages/Felles-innhold-benytted-i-flere-malgrupper/Articles/Tax-in-Norway/](http://www.skatteetaten.no/en/International-pages/Felles-innhold-benytted-i-flere-malgrupper/Articles/Tax-in-Norway/).
27 Norwegian taxpayers are responsible for filing returns reporting their income and
28 assets so that their correct tax liabilities may be determined. Id.

1 when the United States was seeking to enforce an IRS summons issued on behalf
2 of Canada pursuant to a treaty request. If the reference in section 7602 to “any
3 internal revenue tax” is sufficient to allow the IRS to serve a general summons
4 under that section on behalf of a treaty partner, then, similarly, the reference in
5 section 7609(f)(2) to “any internal revenue law” should be sufficient to allow the
6 IRS to serve a “John Doe” summons on behalf of a treaty partner pursuant to
7 section 7609(f)(2).

8 At its core, however, the origin of the United States’ authority to serve a
9 “John Doe” summons on behalf of a treaty partner rests upon the principle that
10 treaties, including all the provisions of the U.S.-Norway Tax Convention at issue
11 here, are the law of the United States. Upon a request for information from its
12 treaty partner Norway, the Convention allows the United States to use any methods
13 available by which the United States could obtain information on its own behalf.
14 The “John Doe” summons is available to the United States to obtain information
15 about an unidentified taxpayer, so long as the conditions to obtain judicial
16 authorization for that type of summons have been met. It is proper for the United
17 States, therefore, to use a “John Doe” summons upon a request for information
18 from Norway, so long as the otherwise applicable conditions are met.⁶

19 *B. There is reasonable basis to believe that the holder or holders of*
20 *payment cards ending in 2035, 0542, and 7242 have failed to comply*
21 *with the internal revenue laws of Norway.*

22 In analyzing whether a “reasonable basis” exists, the IRS need not establish
23 proof that the relevant tax laws have been violated. Congress did not intend
24 section 7609(f) to impose stringent restrictions on the ability of the IRS to issue a
25 “John Doe” summons; instead, Congress intended only to prevent the
26 indiscriminate exercise of the summons power. See In re Tax Liabilities of John

27 ⁶ As described throughout this memorandum, all the required conditions are
28 satisfied in this case.

1 Does, Members of the Columbus Trade Exchange, 671 F.2d 977, 980 (6th Cir.
2 1982). For example, “reasonable basis” can be shown by a revenue agent’s
3 affidavit that the audit of similar transactions revealed a high incidence of
4 improper reporting. See id. at 978. Of course, prior audit experience is not
5 necessary to show reasonable basis for a belief that the subject of a “John Doe”
6 summons has failed or may fail to comply with internal revenue laws. In United
7 States v. Pittsburgh Trade Exchange, Inc., 644 F.2d 302, 306 (3d Cir. 1981), the
8 court held that the “reasonable basis” test had been met based upon a revenue
9 agent’s testimony that barter transactions of the type arranged by the Pittsburgh
10 Trade Exchange were “inherently susceptible to tax error.” And in United States v.
11 Ritchie, 15 F.3d 592, 601 (6th Cir. 1994), the court held that the mere payment for
12 legal services with large amounts of cash is a reasonable basis for the issuance of a
13 “John Doe” summons.

14 With respect to the payment card ending in 2035 issued by East West Bank,
15 Norway has provided the IRS with information that shows that the card was used
16 in approximately 661 transactions in Norway from January 2004 through
17 December 2012. (Kiger Decl. ¶ 8.) According to the information from Norway,
18 those transactions combined for a total volume of approximately 1,305,400.00
19 Norwegian krone (NOK), or approximately \$221,918.00.⁷ (Kiger Decl. ¶¶ 8 &
20 11.)

21 With respect to the payment card ending in 0542 issued by Global Cash
22 Card Norway has provided the IRS with information that shows that the card was
23 used in approximately 393 transactions in Norway from November 2005 through
24

25 ⁷ From January 2004 through December 2012, the U.S. dollar equivalent of one
26 Norwegian krone ranged from a low of approximately 14 cents to a high of
27 approximately 20 cents. See OANDA, Historical Exchange Rates,
28 <http://www.oanda.com/currency/historical-rates/>. The stated U.S. dollar amounts
stated here are computed using 17 cents as the average U.S. dollar equivalent of
one Norwegian krone during that period.

1 December 2007. (Kiger Decl. ¶ 9.) According to the information from Norway,
2 those transactions combined for a total volume of approximately 1,204,100.00
3 NOK, or approximately \$204,697.00. (Kiger Decl. ¶¶ 9 & 11.)

4 With respect to the payment card ending in 7242 issued by Global Cash
5 Card, Norway has provided the IRS with information that shows that the card was
6 used in approximately 282 transactions in Norway from January 2006 through
7 April 2007. (Kiger Decl. ¶ 10.) According to the information from Norway, those
8 transactions combined for a total volume of approximately 820,513.60 NOK, or
9 approximately \$139,487.31. (Kiger Decl. ¶¶ 10-11.)

10 Based on the information provided by Norway, including the use of a
11 payment cards issued by foreign financial institutions to withdraw currency and/or
12 to purchase goods and services without leaving an identifiable record of such
13 transactions and the level of activity and large dollar volume of transactions on the
14 cards, it is reasonable to believe that the unidentified holder or holders of the
15 payment card ending in 2035 issued by East West Bank and the payment cards
16 ending in 0542 and 7242 issued by Global Cash Card may have failed to comply
17 with provisions of the internal revenue laws of Norway, including failing to report
18 income on tax returns required to be filed in Norway. Agent Kiger's general
19 knowledge and experience concerning taxpayers who use banking and other
20 services in foreign jurisdictions also attest to that conclusion. (See Kiger Decl. ¶
21 12.)

22 In addition, information of the kind requested here already has produced
23 evidence of extensive income tax evasion in Norway. (See Danilack Decl. ¶ 7.)
24 Public details are limited, but Norway has advised the IRS that its Payment Card
25 Project has produced evidence of foreign payment card usage in Norway showing
26 that certain high wealth persons claiming to be tax residents of other countries have
27 in fact resided in Norway for sufficient periods to subject them to tax in Norway,
28 resulting in fraud charges and additional tax assessments in the millions of dollars.

1 (Danilack Decl. ¶ 7.) Norway also has advised that a similar list of account
2 numbers presented to another jurisdiction produced account information that
3 evidenced noncompliance with Norwegian tax-filing obligations by each and every
4 one of the holders of those payment cards. (Danilack Decl. ¶ 7.)

5 In addition to that general information, Norway has provided specific
6 examples of how the investigations of other foreign payment cards identified
7 through its Payment Card Project already have led to the discovery of violations of
8 Norwegian tax laws, including the failure to report substantial amounts of income.
9 For instance, one person identified through the Payment Card Project had two
10 credit cards issued in Great Britain. From March 2006 through October 2007, one
11 of those cards had total transactions in Norway of approximately 800,000 NOK
12 (\$136,000⁸), and the other card had total transactions in Norway of approximately
13 57,000 NOK (\$9,690). That person currently is the subject of a Norwegian court
14 proceeding in which he is accused of failing to report approximately 177 million
15 NOK (\$30,090,000) in Norway. (Danilack Decl. ¶ 8(a).)

16 Another Norwegian taxpayer identified through the Payment Card Project
17 held three payment cards issued in the United States. Consumption in Norway was
18 approximately 3.1 million NOK (\$527,000) during 2005 through 2007 on the first
19 card; approximately 1.64 million NOK (\$278,800) during 2004 through 2005 on
20 the second card; and approximately 1.57 million NOK (\$266,900) during 2005
21 through 2008 on the third card. Although this taxpayer had registered as having
22 immigrated to Great Britain and claimed to be a resident there, Norwegian
23 authorities learned through their investigation that the taxpayer had remained in
24 Norway during 2000 through 2008. The investigation also revealed that this
25 taxpayer had performed business activities for a company in Norway whose
26 ownership was hidden by a complex structure through companies in Great Britain,

27 ⁸ All krone-to-dollar conversions are done using 17 cents as the U.S.-dollar
28 equivalent of one Norwegian krone. See fn. 7, *supra*.

1 Panama and the British Virgin Islands. This taxpayer now faces a charge of tax
2 fraud in Norway. (Danilack Decl. ¶ 8(b).)

3 In addition, a British citizen who resided in Norway from 1988 also was
4 identified through the Payment Card Project. This person held a payment card
5 issued in the Isle of Man with total transactions in Norway of approximately 1
6 million NOK (\$170,000) during 2005 through 2007. The investigation by the
7 Norwegian authorities showed that this taxpayer failed to report income of
8 approximately 8 million NOK (\$1,360,000) that he should have reported to
9 Norway. (Danilack Decl. ¶ 8(c).)

10 Finally, another taxpayer identified through the Payment Card Project held a
11 credit card issued in the United States with total transactions in Norway of
12 approximately 631,000 NOK (\$107,270) during December 2004 through
13 December 2007. The investigation by the Norwegian authorities showed that this
14 taxpayer failed to report approximately 10 million NOK (\$1,700,000) in income
15 that he should have reported to Norway. (Danilack Decl. ¶ 8(d).)

16 There is reasonable basis to believe that the holder or holders of each of the
17 cards may be subject to taxation in Norway and have failed to comply with the
18 internal revenue laws of that nation. As described above, Norway has provided the
19 IRS with specific information concerning the payment cards that are the subject of
20 this proceeding. That information shows extensive use and a high volume of
21 transactions in Norway over substantial periods for each card. Norway also has
22 provided information showing that investigations of other foreign payment cards
23 identified through its Payment Card Project already have produced evidence of
24 extensive income tax evasion in Norway. Given all the circumstances, there is a
25 reasonable basis for the issuance of the summonses at issue.

26 III. The requested materials are not readily available from other sources.

27 With respect to the third and final requirement set forth in section
28 7609(f)(3), the information sought (and the identity of the person with respect to

1 whose tax liability the summons is to be issued) is not readily available from other
2 sources, but it is available from East West Bank and Global Cash Card. Norway
3 has advised the IRS that, in situations in which payment cards are used only at
4 automated-teller machines or in transactions where authorization is by PIN code
5 and the cardholder need not identify himself or herself, the cardholders cannot be
6 identified from information sources in Norway. (Danilack Decl. ¶ 5; Kiger Decl. ¶
7 13.) The payment card ending in 2035 issued by East West Bank and the payment
8 cards ending in and 0542 and 7242 Global Cash Card are three of the cards whose
9 holder or holders cannot be identified from information sources in Norway. (Kiger
10 Decl. ¶ 13.)

11 In cases in which the IRS has sought leave to serve "John Doe" summonses
12 to identify United States taxpayers whom the IRS reasonably believed were using
13 foreign financial and payment card accounts to avoid complying with United States
14 tax laws, courts have routinely recognized that the identities of the United States
15 taxpayers are not readily available from sources other than the financial institutions
16 involved. See In re Tax Liabilities of John Does Who During the Years Ended
17 December 31, 1998 and 1999, Had Signatory Authority Over American Express or
18 MasterCard Credit, Charge or Debit Cards, Case No. 00-CV-3919 (S.D. Fla. Oct.
19 30, 2000) (authorizing service of "John Doe" summons upon American Express
20 and MasterCard International seeking account records establishing the identities of
21 United States taxpayers who held an interest in American Express or MasterCard
22 payment cards issued by or through, or for which payment was received from,
23 banks or other financial institutions in Antigua, Barbuda, the Bahamas or the
24 Cayman Islands) (order published at 86 A.F.T.R.2d (RIA) 6727); In re Tax
25 Liabilities of John Does Who During the Years Ended December 31, 1999 through
26 December 31, 2001, Had Signature Authority Over Visa Cards, Case No. 02-MC-
27 00049 (N.D. Cal. Mar. 27, 2002) (authorizing service of "John Doe" summons
28 upon Visa International seeking the identity of United States taxpayer who held

1 certain credit card accounts with ties to foreign banks); In re Tax Liabilities of
2 John Does Who During the Years Ended December 31, 1999 through December
3 31, 2001, Had Signature Authority Over MasterCard Payment Cards, Case No. 02-
4 22404 (S.D. Fla. Aug. 20, 2002) (authorizing service of “John Doe” summons
5 upon MasterCard International seeking the identity of United States taxpayer who
6 held certain credit card accounts with ties to foreign banks) (order published at
7 2002 U.S. Dist. LEXIS 27920); In re HSBC India, Case No. 11-CV-1686 (N.D.
8 Cal. Apr. 7, 2011) (authorizing service of “John Doe” summons upon HSBC India
9 seeking financial account records establishing the identities of United States
10 taxpayers with Indian bank accounts) (order published at 107 A.F.T.R.2d (RIA)
11 1841).

12 As in those cases, the identities of the John Does at issue here are not readily
13 available from any source other than the financial institutions that hold the
14 payment-card-account relationship with the card holders. Here, the only
15 repositories of the information sought by the proposed summonses that are
16 available to the IRS are East West Bank and Global Cash Card, which hold the
17 payment card relationships with the John Does in question and maintain records of
18 those payment card accounts and related financial accounts. (Kiger Decl. ¶ 13.)
19 Consequently, the only readily available means for the IRS to identify the subject
20 or subjects and obtain the requested records is pursuant to “John Doe” summonses.

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1 CONCLUSION

2 Each summons for which the IRS seeks authorization meets the
3 requirements of a "John Doe" summons. Accordingly, the Court should enter an
4 order granting the IRS leave to serve "John Doe" summonses upon East West
5 Bank and Global Cash Card in substantially the form as attached as Exhibit A and
6 Exhibit B to the Declaration of Cheryl Kiger, respectively.

7 Respectfully submitted,

8
9 ANDRE BIROTTE, JR., United States Attorney
10 SANDRA R. BROWN, Assistant U.S. Attorney
11 Chief, Tax Division


12 
13 DANIEL LAYTON, Assistant U.S. Attorney
14 Attorneys for the United States of America
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EXHIBIT 1

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8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12

13 **IN THE MATTER OF THE TAX**
14 **LIABILITIES OF:**

Case No.

15 JOHN DOES, Norwegian taxpayers
holding East West Bank card
16 XXXXXXXXXXXXXXX2035, or holding
Global Cash Card card
17 XXXXXXXXXXXXXXX0542, or holding
Global Cash Card card
18 XXXXXXXXXXXXXXX7242.

DECLARATION OF
MICHAEL DANILACK

19
20 I, Michael Danilack, pursuant to 28 U.S.C. section 1746, declare and state:

21 1. I am the Deputy Commissioner (International) in the Large Business
22 and International Division of the Internal Revenue Service ("IRS"), Washington,
23 D.C. I have served as the Deputy Commissioner since January 20, 2010. In my
24 capacity as Deputy Commissioner, I am authorized by Delegation Order No. 4 12
25 (rev. 2) to act as the Competent Authority for the purpose of administering all
26 exchange-of-information programs under tax treaties and exchange-of-information
27 agreements, including the Convention Between the Government of the United

1 States of America and the Kingdom of Norway for the Avoidance of Double
2 Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income
3 and Property ("Convention"). Article 28 of the Convention provides for the
4 exchange of information "as is pertinent to carrying out the provisions of this
5 Convention."

6 2. Letters dated October 29, 2011, and July 6, 2012, requesting
7 information pursuant to Article 28 of the Convention, have been received by my
8 office from Lars Aarnes, Senior Advisor in the Directorate of Taxes of the
9 Government of Norway, who is authorized to act as Norwegian Competent
10 Authority under the Convention. My office has recently confirmed with the
11 Norwegian Competent Authority that the requested information is still needed by
12 Norway.

13 3. The request from the Norwegian Competent Authority seeks IRS
14 assistance in obtaining information to be used to determine the correct income tax
15 liability of certain as-yet-unidentified taxpayers (hereinafter "John Does") under
16 the laws of Norway. These unnamed parties, who have made substantial cash
17 ATM withdrawals or PIN-authorized transactions in Norway, have been identified
18 to my office by account numbers corresponding to payment cards issued by
19 financial institutions located in the United States.

20 4. Upon reviewing the request from the Norwegian Competent
21 Authority, I have determined, for the reasons stated in this Declaration, that the
22 request is a proper request within the guidelines of the Convention and that the
23 requested information may be relevant to the Norwegian tax authorities'
24 determination of the proper income tax liabilities of the account holder(s) who
25 have maintained accounts at eighteen (18) financial institutions located in the
26 United States.

1 5. The request from the Norwegian Competent Authority states that the
2 Norwegian Directorate of Taxes ("NDT") has established a Payment Card Project
3 in which information on the use of payment cards (debit and credit cards) issued by
4 foreign financial institutions has been used to identify non-compliant Norwegian
5 taxpayers. The request indicates that the NDT has identified several payment cards
6 that were issued by U.S. financial institutions and used in Norway over a period of
7 time and in certain dollar volumes within certain geographic locations so that, in
8 their totality, they are suggestive of taxable residence of the cardholders in
9 Norway. Furthermore, the NDT has indicated that it cannot identify the
10 cardholders from information sources in Norway because such payment cards have
11 been used only at automated-teller machines or in transactions where authorization
12 is by PIN code and the cardholder need not identify himself or herself.

13 6. The request from the Norwegian Competent Authority also states that
14 the NDT has reason to believe, based upon the use of payment cards issued by
15 foreign banks to withdraw currency and/or to purchase goods and services without
16 leaving an identifiable record of such transactions, that the holders of the payment
17 cards may have failed to report foreign financial accounts or income on the tax
18 returns they were required to file under the revenue laws of Norway.

19 7. The Norwegian Competent Authority has informed my office that
20 information of the kind that it is requesting the IRS to obtain within the United
21 States already has produced evidence of extensive income tax evasion in Norway.
22 Although public details are limited, the Norwegian Competent Authority has
23 advised that its Payment Card Project has produced evidence of foreign payment
24 card usage in Norway showing that certain high wealth persons claiming to be tax
25 residents of other countries have in fact resided in Norway for sufficient periods to
26 subject them to tax in Norway, resulting in fraud charges and additional tax
27 assessments in the millions of dollars. In addition, Norway has advised that a
28

1 similar list of account numbers presented to another jurisdiction produced account
2 information that evidenced noncompliance with Norwegian tax filing obligations
3 by each and every one of the holders of those payment cards.

4 8. The Norwegian Competent Authority has provided my office with
5 specific examples of how the investigations of some other payment cards identified
6 through its Payment Card Project have already led to the discovery of violations of
7 Norwegian tax laws, including the failure to report substantial amounts of income:

8 a. One person identified through the Payment Card Project had
9 two credit cards issued in Great Britain. From March 2006 through October 2007,
10 one of those cards had total transactions in Norway of approximately 800,000
11 Norwegian krone (NOK) (\$136,000 U.S.¹), and the other card had total
12 transactions in Norway of approximately 57,000 NOK (\$9,690). That person
13 currently is the subject of a Norwegian court proceeding in which he is accused of
14 failure to report income of approximately 177 million NOK (\$30,090,000) in
15 Norway.

16 b. Another Norwegian taxpayer identified through the Payment
17 Card Project had three payment cards issued in the United States with total
18 transactions in Norway of approximately 3.1 million NOK (\$527,000) during 2005
19 through 2007 on the first card; approximately 1.64 million NOK (\$278,800) during
20 2004 through 2005 on the second card; and approximately 1.57 million NOK
21 (\$266,900) during 2005 through 2008 on the third card. Although this taxpayer
22 had registered as having immigrated to Great Britain and claimed to be a resident
23 there, Norwegian authorities learned through their investigation that the taxpayer
24 had remained in Norway during 2000 through 2008. The investigation also

25
26 ¹ All krone to dollar conversions herein are done using the approximate average
27 exchange rate of 17 cents over the relevant period involved in Norway's request
28 for information.

1 revealed that this taxpayer had performed business activities for a company in
2 Norway whose ownership was hidden by a complex structure through companies
3 in Great Britain, Panama and the British Virgin Islands. This taxpayer now faces a
4 charge of tax fraud in Norway.

5 c. A British citizen who resided in Norway from 1988 also was
6 identified through the Payment Card Project. This person held a payment card
7 issued in the Isle of Man with total transactions in Norway of approximately 1
8 million NOK (\$170,000) during 2005 through 2007. The investigation of the
9 Norwegian authorities showed that this taxpayer failed to report income of
10 approximately 8 million NOK (\$1,360,000) that he should have reported to
11 Norway.

12 d. Another taxpayer identified through the Payment Card Project
13 held a credit card issued in the United States with total transactions in Norway of
14 approximately 631,000 NOK (\$107,270) during December 2004 through
15 December 2007. The investigation by the Norwegian authorities showed that this
16 taxpayer failed to report approximately 10 million NOK (\$1,700,000) in income
17 that he should have reported to Norway.

18 9. IRS agent CHERYL KIGER has been directed by my office to obtain
19 the information for Norway in furtherance of my determination to assist Norway
20 under the Convention. In order to obtain the information requested by the
21 Norwegian tax authorities and with regard to the investigation of the class of as-
22 yet-unnamed taxpayers, the IRS proposes to issue administrative "John Doe"
23 summonses to the eighteen (18) U.S. financial institutions identified in the request.

24 10. The Norwegian Competent Authority has advised my office that the
25 same type of information described in the proposed John Doe summonses and
26 requested by Norway from the IRS under the Convention can be obtained by the
27

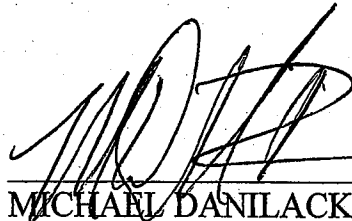
1 Norwegian tax authorities under Norwegian law and would be furnished to the
2 United States upon proper request under similar circumstances.

3 11. Article 28 of the Convention provides that information exchanged
4 "shall be treated as secret and shall not be disclosed to any persons other than those
5 (including a court or administrative body) concerned with assessment, collection,
6 enforcement, or prosecution in respect of the taxes which are the subject of this
7 Convention."

8 I declare under penalty of perjury that the foregoing is true and correct.
9

10 Executed within the United States on this 15th day of

11 July, 2013.

12
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14 

15 MICHAEL DANILACK
16 United States Competent Authority
17 Deputy Commissioner (International)
18 Large Business & International Division
19 Internal Revenue Service
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EXHIBIT 2

1 ANDRE BIROTTE, JR.
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8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12 .

13 **IN THE MATTER OF THE TAX**
14 **LIABILITIES OF:**

Case No.

15 JOHN DOES, Norwegian taxpayers
holding East West Bank card
16 XXXXXXXXXXXXX2035, or holding
Global Cash Card card
17 XXXXXXXXXXXXX0542, or holding
Global Cash Card card
18 XXXXXXXXXXXXX7242.

DECLARATION OF CHERYL KIGER

19
20 I, Cheryl Kiger, pursuant to 28 U.S.C. § 1746, declare and state:

21 1. I am a duly commissioned Internal Revenue Agent assigned as
22 Technical Specialist in the Internal Revenue Service's Offshore Compliance
23 Initiatives Program. The Offshore Compliance Initiatives Program develops
24 projects, methodologies, and techniques for identifying United States taxpayers
25 who are involved in abusive offshore transactions and financial arrangements for
26 tax avoidance purposes. I have been an Internal Revenue Agent since 1991, and I
27 have specialized in offshore investigations since 2010. As a Revenue Agent, I

1 have received training in abusive offshore tax issues. I also have experience in
2 investigating offshore tax matters.

3 2. Since February 2011, I have been assigned to work on the IRS
4 Offshore Private Banking Initiative. Prior to that, for approximately one year, I
5 was assigned as a Technical Advisor to agents reviewing Offshore Voluntary
6 Disclosure submissions. Prior to that, and from approximately 2003, I worked on
7 the IRS efforts to address various other abusive tax arrangements.

8 3. As stated in the Declaration of Michael Danilack ("U.S. Competent
9 Authority") filed concurrently with this Declaration, the Norwegian Competent
10 Authority has properly requested assistance from the IRS to obtain information
11 pursuant to Article 28 of the Convention Between the Government of the United
12 States of America and the Kingdom of Norway for the Avoidance of Double
13 Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income
14 and Property ("Convention").

15 4. The U.S. Competent Authority's office has requested my assistance in
16 the capacity as an IRS revenue agent to obtain the information requested by the
17 Norwegian Competent Authority. The U.S. Competent Authority has provided me
18 with a list of payment cards issued by U.S. financial institutions that the
19 Norwegian Directorate of Taxes ("NDT") has identified and is to be used to
20 determine the correct income tax liability of certain as-yet-unidentified taxpayers
21 (hereinafter "John Does") under the laws of Norway.

22 5. The payment card ending in 2035¹ issued by East West Bank and the
23 payment cards ending in 0542 and 7242 issued by Global Cash Card are three of
24 the cards identified by Norway and given to me by the U.S. Competent Authority.
25 These three payment cards are part of the NDT's Payment Card Project whose

26
27 ¹ The account number of the payment card at issue contains sixteen digits. For
28 privacy considerations, all but the last four digits have been redacted.

1 volume and history of use in Norway suggest that they are held by one or more
2 Norwegian taxpayers who may have failed to report foreign financial accounts or
3 income on the tax returns that were required to be filed under the revenue laws of
4 Norway.

5 6. In furtherance of Norway's request for information, the IRS proposes
6 to issue administrative "John Doe" summonses to East West Bank and Global
7 Cash Card. Copies of the proposed summonses are attached to this Declaration as
8 **Exhibit A and Exhibit B**, respectively. As described in greater detail below: (1)
9 the proposed "John Doe" summonses to East West Bank and Global Cash Card
10 relate to the investigation of a particular person or ascertainable group or class of
11 persons; (2) there is reasonable basis for believing that this person or group or class
12 of persons has failed or may have failed to comply with provisions of the internal
13 revenue laws of Norway; and (3) the information and documents sought to be
14 obtained from the examination of the records or testimony (and the identity of the
15 person or persons with respect to whose tax liability the summonses have been
16 issued) are not readily available from sources other than East West Bank and
17 Global Cash Card.

18 I. Each of the summonses describes a particular person or ascertainable class
19 of persons.

20 7. The proposed "John Doe" summonses to East West Bank and Global
21 Cash Card seek information regarding the holder or holders of specific payment
22 cards, identified by account number, that were issued by those entities. This
23 investigation relates to a particular person (or group of persons if the account is
24 jointly held) or persons that are easily ascertainable by account numbers.

25 II. There is reasonable basis to believe that this person has failed to comply
26 with the internal revenue laws of Norway.

1 8. Norway has provided the IRS with information that shows that the
2 payment card ending in 2035 issued by East West Bank was used in approximately
3 661 transactions in Norway from January 2004 through December 2012.
4 According to the information from Norway, those transactions combined for a total
5 volume of approximately 1,305,400.00 Norwegian krone (NOK).

6 9. Norway has provided the IRS with information that shows that the
7 payment card ending in 0542 issued by Global Cash Card was used in
8 approximately 393 transactions in Norway from November 2005 through
9 December 2007. According to the information from Norway, those transactions
10 combined for a total volume of approximately 1,204,100.00 NOK.

11 10. Norway has provided the IRS with information that shows that the
12 payment card ending in 7242 issued by Global Cash Card was used in
13 approximately 282 transactions in Norway from January 2006 through April 2007.
14 According to the information from Norway, those transactions combined for a total
15 volume of approximately 820,513.60 NOK.

16 11. From January 2004 through December 2012 (the relevant period
17 involved in Norway's request for information), the U.S. dollar equivalent of one
18 Norwegian Krone ranged from a low of approximately 14 cents to a high of
19 approximately 20 cents. See OANDA, Historical Exchange Rates,
20 <http://www.oanda.com/currency/historical-rates/>. Using 17 cents as the average
21 U.S. dollar equivalent of one Norwegian Krone, the approximate transaction
22 volume in U.S. dollars for the three cards during the periods stated in the three
23 preceding paragraphs were as follows:

Card	Period (month/year)	Approximate transaction volume in U.S. dollars
East West Bank card ending in 2035	01/2004 – 12/2012	\$221,918.00

1	Global Cash Card card ending in 0542	11/2005 – 12/2007	\$204,697.00
2	Global Cash Card card ending in 7242	01/2006 – 04/2007	\$139,487.31

4

5 12. Based on the information provided to the U.S. Competent Authority

6 by Norway, including the use of payment cards to withdraw currency and/or to

7 purchase goods and services without leaving an identifiable record of such

8 transactions and the level of activity and large dollar volume of transactions on the

9 cards, and based on my general knowledge and experience concerning taxpayers

10 who use banking and other services in foreign jurisdictions, it is reasonable to

11 believe that the unidentified holder or holders of the payment card ending in 2035

12 issued by East West Bank and the payment cards ending in 0542 and 7242 issued

13 by Global Cash Card may have failed to report income to Norway.

14 III. The requested materials are not readily available from other sources.

15 13. Information provided to the U.S. Competent Authority from Norway

16 indicates that, for payment cards that are used only at automated-teller machines or

17 in transactions where authorization is by PIN code and the cardholder need not

18 identify himself or herself, the cardholders cannot be identified from information

19 sources in Norway. The payment card ending in 2035 issued by East West Bank

20 and the payment cards ending in 0542 and 7242 Global Cash Card are three of the

21 cards whose holders or holder cannot be identified from information sources in

22 Norway.

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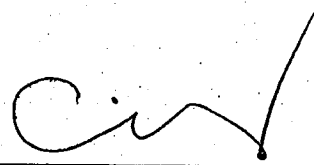
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1 14. The only repositories of the information sought by the proposed
2 summonses that are available to the IRS are East West Bank and Global Cash
3 Card, which hold the payment card relationships with the John Does in question
4 and maintain records of those payment card accounts and related financial
5 accounts.

6
7 I declare under penalty of perjury that the foregoing is true and correct.

8
9 Executed within the United States on this 11th day of
10 July, 2013.

11
12
13 

14 CHERYL KIGER
15 Internal Revenue Agent
16 Internal Revenue Service

EXHIBIT A



Summons

In the matter of the Norwegian income tax liability of John Doe*

Internal Revenue Service (Division): LB&I

Article 28 of the Norway - United

Industry/Area (name or number): Deputy Commissioner (International)

States Income Tax Treaty

Periods: January 01, 2003 through December 31, 2011

Type of Tax: Income

The Commissioner of Internal Revenue

To: East West Bank

At: 135 N. Los Robles Ave., 7th Floor, Pasadena, California 91101

You are hereby summoned and required to appear before Cheryl Kiger or designee
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attachment

* "John Doe" is the holder of payment card numbered Redacted FRCP 5.2 2035

PERSONAL APPEARANCE REQUIREMENT IS WAIVED IF REQUESTED INFORMATION IS PROVIDED BY MAIL
TO:

Cheryl Kiger, IRS Technical Specialist
LB&I - Offshore Compliance Initiatives
1122 Town & Country Commons Drive
Chesterfield, MO 63017

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

5218 Atlantic Avenue, Mays Landing, NJ 08330-2003

Telephone: (609) 625-7878

Place and time for appearance at IRS, 9350 Flair Dr., El Monte, California 91731-2885



Department of the Treasury
Internal Revenue Service

www.irs.gov

on the _____ day of _____, _____ at _____ o'clock _____ m.

Issued under authority of the Internal Revenue Code this _____ day of _____, _____ (year)

Signature of issuing officer

Territory Manager

Title

Signature of approving officer (if applicable)

Title

EXHIBIT A

Original — to be kept by IRS

Attachment to "John Doe" Summons to East West Bank

1. With respect to the East West Bank client holding payment card account number Redacted FRCP 5.2 2035 (John Doe), please provide the following documents for the period January 1, 2003, through the date of compliance with this summons, unless otherwise specified:
 - a) All records of payment account number Redacted FRCP 5.2 2035, including but not limited to:
 - i) account application and related documents, regardless of date
 - ii) know your customer files or similar records required by local law or practice for anti-money laundering purposes, regardless of date
 - iii) current account master file or other account control documents maintained by the bank
 - iv) monthly or other periodic statements of account activity
 - v) documents evidencing the source of payments on the account
 - b) All records of other financial accounts at East West Bank, its predecessors, affiliates and subsidiaries maintained by John Doe or over which he or she had signature authority or other right of control including, but not limited to:
 - i) account signature cards
 - ii) account applications
 - iii) monthly or periodic bank statements
 - iv) cancelled checks (both sides)
 - v) credit and debit memos and advices
 - vi) wire transfer authorizations
 - vii) deposit slips and deposited items
 - viii) cashiers checks
 - ix) money orders
 - x) letters of credit
 - xi) safe deposit box rental agreements
 - xii) safe deposit box entry cards and visitation ledgers
 - xiii) all correspondence, including but not limited to letters, memoranda, telegrams, telexes, facsimiles, e-mail, and letters of instruction
 - xiv) memorandum files and/or desk files maintained by the bank or its officers or employees (including specifically employees of any private banking department) reflecting communications between the bank and its client or others acting on the client's behalf, and documenting actions taken pursuant to directions received from

- the client or on his behalf; and reflecting any thoughts or decisions of the bank or its employees or officers regarding the account
- xv) know your customer files or similar records required by local law or practice for anti-money laundering purposes.
- c) All records relating to loans made by East West Bank, its predecessors, affiliates, and subsidiaries to, or applied for by, John Doe, including, but not limited to:
- i) loan applications
 - ii) financial statements
 - iii) loan and credit files
 - iv) correspondence
- d) All other agreements, contracts, records, books, ledgers, memoranda, notes, files, and other documents relating to all "Private Banking" agreements and relationships to which John Doe is a party, in any capacity.

In performing the search for the above records, please also search the records of your private banking department or office.

For the purpose of this summons, you are required to produce all documents described in this attachment, whether located in the United States or otherwise, that are in your possession, custody, or control, or otherwise accessible or available to you either directly or through other entities.



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
------	------

How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature	Title
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature	Title
-----------	-------

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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Provisions of the Internal Revenue Code

Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc. - For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense. - The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties. -

- (1) General Notice. - An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.
- (2) Notice of specific contacts. - The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.
- (3) Exceptions. - This subsection shall not apply-
 - (A) to any contact which the taxpayer has authorized;
 - (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
 - (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral. -

(1) Limitation of authority. - No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

(2) Justice Department referral in effect. - For purposes of this subsection-

(A) In general. - A Justice Department referral is in effect with respect to any person if-

- (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws or
- (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

(B) Termination. - A Justice Department referral shall cease to be in effect with respect to a person when-

- (i) the Attorney General notifies the Secretary, in writing, that-
- (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
- (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
- (III) he will discontinue such a grand jury investigation.

(ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or

(iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(i).

(3) Taxable years, etc., treated separately. - For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income. - The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

Authority to examine books and witness is also provided under sec. 6420 (e)(2) - Gasoline used on farms: sec. 6421(g)(2) - Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2) - Fuels not used for taxable purposes.

Sec. 7603. Service of summons

(a) In general - A summons issued under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts if states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty

(b) Service by mail to third-party recordkeepers. -

(1) In general. - A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.

(2) Third party record keeper. - For purposes of paragraph (1), the term *third-party recordkeeper* means -

- (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501 (c)(14)(A));
- (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f));
- (C) Any person extending credit through the use of credit cards or similar devices;
- (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4));
- (E) any attorney;
- (F) any accountant;
- (G) any barter exchange (as defined in section 6045(c)(3));
- (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
- (I) any enrolled agent; and
- (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court. - If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. - Whenever any person summoned under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner¹ for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner¹ to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner¹ shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

¹ Or United States magistrate, pursuant to P. L. 90-578.

Sec. 7605. Time and place of examination

(a) Time and place. - The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421 (g)(2) or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

Sec. 7610. Fees and costs for witnesses

(a) In general. - The secretary shall by regulations establish the rates and conditions under which payment may be made of -

- (1) fees and mileage to persons who are summoned to appear before the Secretary, and
- (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions. - No payment may be made under paragraph (2) of subsection (a) if -

- (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
- (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies. - This section applies with respect to any summons authorized under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

Notice to Third Party Recipient of IRS Summons

As a third-party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce, or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability the summons relates and the taxpayer's officer, employee, agent, accountant, or attorney are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

The rate for search costs is \$8.50 an hour or fraction of an hour and is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the summons. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies; however, personnel time for computer search may be paid for only at the Internal Revenue Service rate specified above.

The rate for reproduction costs for making copies or duplicates of summoned documents, transcripts, and other similar material is 20 cents for each page. Photographs, films, and other material are reimbursed at cost.

The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination.

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness fees and mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately on the itemized bill or invoice as explained below.

Instructions for requesting payment

After the summons is served, you should keep an accurate record of personnel search time, computer costs, number of reproductions made, and transportation costs. Upon satisfactory compliance, you may submit an itemized bill or invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail to the address furnished by the Internal Revenue Service officer. Please write on the itemized bill or invoice the name of the taxpayer to whose liability the summons relates.

If you wish, Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, may be used to request payment for search, reproduction, and transportation costs. Standard Form 1157, Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses, may be used to request payment for authorized witness fees and mileage fees. These forms are available from the Internal Revenue Service officer who issued the summons.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear.

Anyone submitting false claims for payment is subject to possible criminal prosecution.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2008)
Catalog Number 21405J

EXHIBIT A

Part B — to be given to person summoned

Sec. 7609. Special procedures for third-party summons

(a) Notice-

(1) In general. - If any summons to which this section applies requires the giving of testimony on or relating to, the production of any portion of records made or kept on or relating to, or the production of any computer software source code (as defined in 7612(d)(2)) with respect to, any person (other than the person summoned) who is identified in the summons, then notice of the summons shall be given to any person so identified within 3 days of the day on which such service is made, but no later than the 23rd day before the day fixed in the summons as the day upon which such records are to be examined. Such notice shall be accompanied by a copy of the summons which has been served and shall contain an explanation of the right under subsection (b)(2) to bring a proceeding to quash the summons.

(2) Sufficiency of notice. - Such notice shall be sufficient if, on or before such third day, such notice is served in the manner provided in section 7603 (relating to service of summons) upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person, or, in the absence of a last known address, is left with the person summoned. If such notice is mailed, it shall be sufficient if mailed to the last known address of the person entitled to notice or, in the case of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, to the last known address of the fiduciary of such person, even if such person or fiduciary is then deceased, under a legal disability, or no longer in existence.

(3) Nature of summons. - Any summons to which this subsection applies (and any summons in aid of collection described in subsection (c)(2)(D)) shall identify the taxpayer to whom the summons relates or the other person to whom the records pertain and shall provide such other information as will enable the person summoned to locate the records required under the summons.

(b) Right to intervene; right to proceeding to quash. -

(1) Intervention. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.

(2) Proceeding to quash. -

(A) In general. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.

(B) Requirement of notice to person summoned and to Secretary. - If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).

(C) Intervention, etc. - Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).

(c) Summons to which section applies. -

(1) In general. - Except as provided in paragraph (2), this section shall apply to any summons issued under paragraph (2) of section 7602(a) or under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7612.

(2) Exceptions. - This section shall not apply to any summons

(A) served on the person with respect to whose liability the summons is issued, or any officer or employee of such person;

(B) issued to determine whether or not records of the business transaction or affairs of an identified person have been made or kept;

(C) issued solely to determine the identity of any person having a numbered account (or similar arrangement) with a bank or other institution described in section 7603(b)(2)(A);

(D) issued in aid of the collection of-

(i) an assessment made or a judgment rendered against the person with respect to whose liability the summons is issued, or

(ii) the liability at law or in equity of any transferee or fiduciary of any person referred to in clause (i); or

(E) (i) issued by a criminal investigator of the Internal Revenue Service in connection with the investigation of an offense connected with the administration or enforcement of the internal revenue laws, and

(ii) served on a person who is not a third-party recordkeeper (as defined in section 7603(b)).

(3) John Doe and Certain Other Summonses. - Subsection (a) shall not apply to any summons described in subsection (f) or (g).

(4) Records. - For purposes of this section, the term records includes books, papers, and other data.

(d) Restriction on examination of records. - No examination of any records required to be produced under a summons as to which notice is required under subsection (a) may be made. -

(1) before the close of the 23rd day after the day notice with respect to the summons is given in the manner provided in subsection (a)(2), or

(2) where a proceeding under subsection (b)(2)(A) was begun within the 20-day period referred to in such subsection and the requirements of subsection (b)(2)(B) have been met, except in accordance with an order of the court having jurisdiction of such proceeding or with the consent of the person beginning the proceeding to quash.

(e) Suspension of Statute of Limitations. -

(1) Subsection (b) action. - If any person takes any action as provided in subsection (b) and such person is the person with respect to whose liability the summons is issued (or is the agent, nominee, or other person acting under the direction or control of such person), then the running of any period of limitations under section 6501 (relating to the assessment and collection of tax) or under section 6531 (relating to criminal prosecutions) with respect to such person shall be suspended for the period during which a proceeding, and appeals therein, with respect to the enforcement of such summons is pending.

(2) Suspension after 6 months of service of summons. - In the absence of the resolution of the summoned party's response to the summons, the running of any period of limitations under section 6501 or under section 6531 with respect to any person with respect to whose liability the summons is issued (other than a person taking action as provided in subsection (b)) shall be suspended for the period-

(A) beginning on the date which is 6 months after the service of such

summons, and

(B) ending with the final resolution of such response.

(f) Additional requirements in the case of a John Doe summons. -

Any summons described in subsection (c)(1) which does not identify the person with respect to whose liability the summons is issued may be served only after a court proceeding in which the Secretary establishes that -

(1) the summons relates to the investigation of a particular person or ascertainable group or class of persons,

(2) 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 provision of any internal revenue law, and

(3) the information sought to be obtained from the examination of the records or testimony (and the identity of the person or persons with respect to whose liability the summons is issued) is not readily available from other sources.

(g) Special exception for certain summonses. -

A summons is described in this subsection if, upon petition by the Secretary, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

(h) Jurisdiction of district court; etc. -

(1) Jurisdiction. - The United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2), (f), or (g). An order denying the petition shall be deemed a final order which may be appealed.

(2) Special rule for proceedings under subsections (f) and (g). - The determinations required to be made under subsections (f) and (g) shall be made ex parte and shall be made solely on the petition and supporting affidavits.

(i) Duty of summoned party. -

(1) Recordkeeper must assemble records and be prepared to produce records. - On receipt of a summons to which this section applies for the production of records, the summoned party shall proceed to assemble the records requested, or such portion thereof as the Secretary may prescribe, and shall be prepared to produce the records pursuant to the summons on the day on which the records are to be examined.

(2) Secretary may give summoned party certificate. - The Secretary may issue a certificate to the summoned party that the period prescribed for beginning a proceeding to quash a summons has expired and that no such proceeding began within such period, or that the taxpayer consents to the examination.

(3) Protection for summoned party who discloses. - Any summoned party, or agent or employee thereof, making a disclosure of records of testimony pursuant to this section in good faith reliance on the certificate of the Secretary or an order of a court requiring production of records or the giving of such testimony shall not be liable to any customer or other person for such disclosure.

(4) Notice of suspension of statute of limitations in the case of a John Doe summons. - In the case of a summons described in subsection (f) with respect to which any period of limitations has been suspended under subsection (e)(2), the summoned party shall provide notice of such suspension to any person described in subsection (f).

(j) Use of summons not required. -

Nothing in this section shall be construed to limit the Secretary's ability to obtain information, other than by summons, through formal or informal procedures authorized by sections 7601 and 7602.

EXHIBIT B



Summons

In the matter of the Norwegian income tax liability of John Does*

Internal Revenue Service (Division): LB&I

Article 28 of the Norway - United

Industry/Area (name or number): Deputy Commissioner (International)

States Income Tax Treaty

Periods: January 01, 2003 through December 31, 2011

Type of Tax: Income

The Commissioner of Internal Revenue

To: Global Cash Card

At: 7 Corporate Park, Suite 130, Irvine, CA 92606

You are hereby summoned and required to appear before Cheryl Kiger or designee
an officer of the Internal Revenue Service; to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attachment

* "John Does" are holders of payment cards numbered Redacted FRCP 5.2 0542 and Redacted FRCP 5.2 7242

PERSONAL APPEARANCE REQUIREMENT IS WAIVED IF REQUESTED INFORMATION IS PROVIDED BY MAIL
TO:

Cheryl Kiger, IRS Technical Specialist
LB&I - Offshore Compliance Initiatives
1122 Town & Country Commons Drive
Chesterfield, MO 63017

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

5218 Atlantic Avenue, Mays Landing, NJ 08330-2003

Telephone: (609) 625-7878

Place and time for appearance at IRS, 24000 Avila Road, Laguna Niguel, California 92677-3405



Department of the Treasury
Internal Revenue Service

www.irs.gov

on the _____ day of _____ at _____ o'clock _____ m.

Issued under authority of the Internal Revenue Code this _____ (year) day of _____ (year)

Signature of issuing officer

Territory Manager

Title

Signature of approving officer (if applicable)

Title

EXHIBIT B

Original — to be kept by IRS

Attachment to "John Doe" Summons to Global Cash Card

1. With respect to the Global Cash Card client holding payment card account number Redacted FRCP 5.2 0542 (John Doe 1), please provide the following documents for the period January 1, 2003, through the date of compliance with this summons, unless otherwise specified:
 - a) All records of payment account number Redacted FRCP 5.2 0542, including but not limited to:
 - i) account application and related documents, regardless of date
 - ii) know your customer files or similar records required by local law or practice for anti-money laundering purposes, regardless of date
 - iii) current account master file or other account control documents maintained by Global Cash Card
 - iv) monthly or other periodic statements of account activity
 - v) documents evidencing the source of payments on the account
 - vi) all correspondence, including but not limited to letters, memoranda, telegrams, telexes, facsimiles, e-mail, and letters of instruction pertaining to the account or the client
 - b) All records of other financial accounts at Global Cash Card, its predecessors, affiliates and subsidiaries maintained by John Doe 1 or over which he or she had signature authority or other right of control including, but not limited to:
 - i) account application and related documents, regardless of date
 - ii) know your customer files or similar records required by local law or practice for anti-money laundering purposes, regardless of date
 - iii) current account master file or other account control documents maintained by Global Cash Card
 - iv) monthly or other periodic statements of account activity
 - v) documents evidencing the source of payments on the account
 - vi) all correspondence, including but not limited to letters, memoranda, telegrams, telexes, facsimiles, e-mail, and letters of instruction pertaining to the account or the client
 - c) All other agreements, contracts, records, books, ledgers, memoranda, notes, files, and other documents relating to all agreements and relationships to which John Doe is a party, in any capacity.
2. With respect to the Global Cash Card client holding payment card account number Redacted FRCP 5.2 7242 (John Doe 2), please provide the following

documents for the period January 1, 2003, through the date of compliance with this summons, unless otherwise specified:

- a) All records of payment account number Redacted FRCP 5.2 0542, including but not limited to:
 - i) account application and related documents, regardless of date
 - ii) know your customer files or similar records required by local law or practice for anti-money laundering purposes, regardless of date
 - iii) current account master file or other account control documents maintained by Global Cash Card
 - iv) monthly or other periodic statements of account activity
 - v) documents evidencing the source of payments on the account
 - vi) all correspondence, including but not limited to letters, memoranda, telegrams, telexes, facsimiles, e-mail, and letters of instruction pertaining to the account or the client
- b) All records of other financial accounts at Global Cash Card, its predecessors, affiliates and subsidiaries maintained by John Doe 1 or over which he or she had signature authority or other right of control including, but not limited to:
 - i) account application and related documents, regardless of date
 - ii) know your customer files or similar records required by local law or practice for anti-money laundering purposes, regardless of date
 - iii) current account master file or other account control documents maintained by Global Cash Card
 - iv) monthly or other periodic statements of account activity
 - v) documents evidencing the source of payments on the account
 - vi) all correspondence, including but not limited to letters, memoranda, telegrams, telexes, facsimiles, e-mail, and letters of instruction pertaining to the account or the client
- c) All other agreements, contracts, records, books, ledgers, memoranda, notes, files, and other documents relating to all agreements and relationships to which John Doe is a party, in any capacity.

For the purpose of this summons, you are required to produce all documents described in this attachment, whether located in the United States or otherwise, that are in your possession, custody, or control, or otherwise accessible or available to you either directly or through other entities.



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

Time

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

Title

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

- ☐ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I gave notice by handing it to the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☐ No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title



Provisions of the Internal Revenue Code

Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc. - For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense. - The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties. -

- (1) General Notice. - An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.
- (2) Notice of specific contacts. - The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.
- (3) Exceptions. - This subsection shall not apply-
 - (A) to any contact which the taxpayer has authorized,
 - (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
 - (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral. -

(1) Limitation of authority. - No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

(2) Justice Department referral in effect. - For purposes of this subsection-

(A) In general. - A Justice Department referral is in effect with respect to any person if-

- (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws or
- (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

(B) Termination. - A Justice Department referral shall cease to be in effect with respect to a person when-

- (i) the Attorney General notifies the Secretary, in writing, that-
 - (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
 - (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
 - (III) he will discontinue such a grand jury investigation.
- (ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or
- (iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(i).

(3) Taxable years, etc., treated separately. - For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income. - The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

Authority to examine books and witness is also provided under sec. 6420 (e)(2) - Gasoline used on farms: sec. 6421(g)(2) - Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2) - Fuels not used for taxable purposes.

Sec. 7603. Service of summons

(a) In general - A summons issued under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty

(b) Service by mail to third-party recordkeepers. -

(1) In general. - A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.

(2) Third party record keeper. - For purposes of paragraph (1), the term *third-party recordkeeper* means -

- (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501 (c)(14)(A));
- (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f));
- (C) Any person extending credit through the use of credit cards or similar devices;
- (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4));
- (E) any attorney;
- (F) any accountant;
- (G) any barter exchange (as defined in section 6045(c)(3));
- (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
- (I) any enrolled agent; and
- (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court. - If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. - Whenever any person summoned under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner¹ for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner¹ to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner¹ shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

¹Or United States magistrate, pursuant to P. L. 90-578.

Sec. 7605. Time and place of examination

(a) Time and place. - The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421 (g)(2) or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

Sec. 7610. Fees and costs for witnesses

(a) In general. - The secretary shall by regulations establish the rates and conditions under which payment may be made of -

- (1) fees and mileage to persons who are summoned to appear before the Secretary, and
- (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions. - No payment may be made under paragraph (2) of subsection (a) if -

- (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
- (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies. - This section applies with respect to any summons authorized under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

Notice to Third Party Recipient of IRS Summons

As a third-party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce, or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability the summons relates and the taxpayer's officer, employee, agent, accountant, or attorney are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

The rate for search costs is \$8.50 an hour or fraction of an hour and is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the summons. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies; however, personnel time for computer search may be paid for only at the Internal Revenue Service rate specified above.

The rate for reproduction costs for making copies or duplicates of summoned documents, transcripts, and other similar material is 20 cents for each page. Photographs, films, and other material are reimbursed at cost.

The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination.

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness fees and mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately on the itemized bill or invoice as explained below.

Instructions for requesting payment

After the summons is served, you should keep an accurate record of personnel search time, computer costs, number of reproductions made, and transportation costs. Upon satisfactory compliance, you may submit an itemized bill or invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail to the address furnished by the Internal Revenue Service officer. Please write on the itemized bill or invoice the name of the taxpayer to whose liability the summons relates.

If you wish, Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, may be used to request payment for search, reproduction, and transportation costs. Standard Form 1157, Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses, may be used to request payment for authorized witness fees and mileage fees. These forms are available from the Internal Revenue Service officer who issued the summons.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear.

Anyone submitting false claims for payment is subject to possible criminal prosecution.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2008)
Catalog Number 21405J

EXHIBIT B

Part B — to be given to person summoned

Sec. 7609. Special procedures for third-party summons

(a) Notice-

(1) In general. - If any summons to which this section applies requires the giving of testimony on or relating to, the production of any portion of records made or kept on or relating to, or the production of any computer software source code (as defined in 7612(d)(2)) with respect to, any person (other than the person summoned) who is identified in the summons, then notice of the summons shall be given to any person so identified within 3 days of the day on which such service is made, but no later than the 23rd day before the day fixed in the summons as the day upon which such records are to be examined. Such notice shall be accompanied by a copy of the summons which has been served and shall contain an explanation of the right under subsection (b)(2) to bring a proceeding to quash the summons.

(2) Sufficiency of notice. - Such notice shall be sufficient if, on or before such third day, such notice is served in the manner provided in section 7603 (relating to service of summons) upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person, or, in the absence of a last known address, is left with the person summoned. If such notice is mailed, it shall be sufficient if mailed to the last known address of the person entitled to notice or, in the case of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, to the last known address of the fiduciary of such person, even if such person or fiduciary is then deceased, under a legal disability, or no longer in existence.

(3) Nature of summons. - Any summons to which this subsection applies (and any summons in aid of collection described in subsection (c)(2)(D)) shall identify the taxpayer to whom the summons relates or the other person to whom the records pertain and shall provide such other information as will enable the person summoned to locate the records required under the summons.

(b) Right to intervene; right to proceeding to quash. -

(1) Intervention. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.

(2) Proceeding to quash. -

(A) In general. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.

(B) Requirement of notice to person summoned and to Secretary. - If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).

(C) Intervention, etc. - Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).

(c) Summons to which section applies. -

(1) In general. - Except as provided in paragraph (2), this section shall apply to any summons issued under paragraph (2) of section 7602(a) or under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7612.

(2) Exceptions. - This section shall not apply to any summons

(A) served on the person with respect to whose liability the summons is issued, or any officer or employee of such person;

(B) issued to determine whether or not records of the business transaction or affairs of an identified person have been made or kept;

(C) issued solely to determine the identity of any person having a numbered account (or similar arrangement) with a bank or other institution described in section 7603(b)(2)(A);

(D) issued in aid of the collection of-

(i) an assessment made or a judgment rendered against the person with respect to whose liability the summons is issued, or

(ii) the liability at law or in equity of any transferee or fiduciary of any person referred to in clause (i); or

(E) (i) issued by a criminal investigator of the Internal Revenue Service in connection with the investigation of an offense connected with the administration or enforcement of the internal revenue laws, and

(ii) served on a person who is not a third-party recordkeeper (as defined in section 7603(b)).

(3) John Doe and Certain Other Summonses. - Subsection (a) shall not apply to any summons described in subsection (f) or (g).

(4) Records. - For purposes of this section, the term records includes books, papers, and other data.

(d) Restriction on examination of records. - No examination of any records required to be produced under a summons as to which notice is required under subsection (a) may be made -

(1) before the close of the 23rd day after the day notice with respect to the summons is given in the manner provided in subsection (a)(2), or

(2) where a proceeding under subsection (b)(2)(A) was begun within the 20-day period referred to in such subsection and the requirements of subsection (b)(2)(B) have been met, except in accordance with an order of the court having jurisdiction of such proceeding or with the consent of the person beginning the proceeding to quash.

(e) Suspension of Statute of Limitations. -

(1) Subsection (b) action. - If any person takes any action as provided in subsection (b) and such person is the person with respect to whose liability the summons is issued (or is the agent, nominee, or other person acting under the direction or control of such person), then the running of any period of limitations under section 6501 (relating to the assessment and collection of tax) or under section 6531 (relating to criminal prosecutions) with respect to such person shall be suspended for the period during which a proceeding, and appeals therein, with respect to the enforcement of such summons is pending.

(2) Suspension after 6 months of service of summons. - In the absence of the resolution of the summoned party's response to the summons, the running of any period of limitations under section 6501 or under section 6531 with respect to any person with respect to whose liability the summons is issued (other than a person taking action as provided in subsection (b)) shall be suspended for the period-

(A) beginning on the date which is 6 months after the service of such summons, and

(B) ending with the final resolution of such response.

(f) Additional requirements in the case of a John Doe summons. -

Any summons described in subsection (c)(1) which does not identify the person with respect to whose liability the summons is issued may be served only after a court proceeding in which the Secretary establishes that -

(1) the summons relates to the investigation of a particular person or ascertainable group or class of persons,

(2) 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 provision of any internal revenue law, and

(3) the information sought to be obtained from the examination of the records or testimony (and the identity of the person or persons with respect to whose liability the summons is issued) is not readily available from other sources.

(g) Special exception for certain summonses. -

A summons is described in this subsection if, upon petition by the Secretary, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

(h) Jurisdiction of district court; etc. -

(1) Jurisdiction. - The United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2), (f), or (g). An order denying the petition shall be deemed a final order which may be appealed.

(2) Special rule for proceedings under subsections (f) and (g). - The determinations required to be made under subsections (f) and (g) shall be made ex parte and shall be made solely on the petition and supporting affidavits.

(i) Duty of summoned party. -

(1) Recordkeeper must assemble records and be prepared to produce records. - On receipt of a summons to which this section applies for the production of records, the summoned party shall proceed to assemble the records requested, or such portion thereof as the Secretary may prescribe, and shall be prepared to produce the records pursuant to the summons on the day on which the records are to be examined.

(2) Secretary may give summoned party certificate. - The Secretary may issue a certificate to the summoned party that the period prescribed for beginning a proceeding to quash a summons has expired and that no such proceeding began within such period, or that the taxpayer consents to the examination.

(3) Protection for summoned party who discloses. - Any summoned party, or agent or employee thereof, making a disclosure of records of testimony pursuant to this section in good faith reliance on the certificate of the Secretary or an order of a court requiring production of records or the giving of such testimony shall not be liable to any customer or other person for such disclosure.

(4) Notice of suspension of statute of limitations in the case of a John Doe summons. - In the case of a summons described in subsection (f) with respect to which any period of limitations has been suspended under subsection (e)(2), the summoned party shall provide notice of such suspension to any person described in subsection (f).

(j) Use of summons not required. -

Nothing in this section shall be construed to limit the Secretary's ability to obtain information, other than by summons, through formal or informal procedures authorized by sections 7601 and 7602.

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

This case has been assigned to District Judge Dean D. Pregerson and the assigned discovery Magistrate Judge is Victor B. Kenton.

The case number on all documents filed with the Court should read as follows:

SACV13- 1097 DDP (VBKx)

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge

=====

NOTICE TO COUNSEL

A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).

Subsequent documents must be filed at the following location:

☒ **Western Division**
312 N. Spring St., Rm. G-8
Los Angeles, CA 90012

☐ **Southern Division**
411 West Fourth St., Rm. 1-053
Santa Ana, CA 92701-4516

☐ **Eastern Division**
3470 Twelfth St., Rm. 134
Riverside, CA 92501

Failure to file at the proper location will result in your documents being returned to you.

**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET**

COPY

I (a) PLAINTIFFS (Check box if you are representing yourself ☐)

DEFENDANTS

IN THE MATTER OF THE TAX LIABILITIES OF:
JOHN DOES, Norwegian taxpayers holding East West Bank card
SEE ATTACHED

(b) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.)

United States Attorney Office, DANIEL LAYTON, AUSA
300 N. Los Angeles St., Room 7211, Los Angeles, CA 90012
Tel: (213) 894-6561 Fax: (213) 894-0115

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.)

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

III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only
(Place an X in one box for plaintiff and one 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. 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 Multi-District Litigation ☐ 7 Appeal to District Judge from Magistrate Judge

V. REQUESTED IN COMPLAINT: JURY DEMAND: ☐ Yes ☒ No (Check 'Yes' only if demanded in complaint.)

CLASS ACTION under F.R.C.P. 23: ☐ Yes ☒ No **MONEY DEMANDED IN COMPLAINT:** \$

VI. CAUSE OF ACTION (Cite the U.S. Civil Statute under which you are filing and write a brief statement of cause. Do not cite jurisdictional statutes unless diversity.)
26 U.S.C. Sections 7402(a), 7609(f) and 7609(h)

VII. NATURE OF SUIT (Place an X in one box only.)

OTHER STATUTES	CONTRACT	TORTS	TORTS	PRISONER PETITIONS	LABOR
<input type="checkbox"/> 400 State Reapportionment	<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL PROPERTY	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 710 Fair Labor Standards Act
<input type="checkbox"/> 410 Antitrust	<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 530 General Habeas Corpus	<input type="checkbox"/> 720 Labor/Mgmt. Relations
<input type="checkbox"/> 430 Banks and Banking	<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act
<input type="checkbox"/> 450 Commerce/ICC Rates/etc.	<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 540 Mandamus/Other	<input type="checkbox"/> 740 Railway Labor Act
<input type="checkbox"/> 460 Deportation	<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Fed. Employers' Liability	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 790 Other Labor Litigation
<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations	<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine	BANKRUPTCY	<input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act
<input type="checkbox"/> 480 Consumer Credit	<input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans)	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158	FORFEITURE/PENALTY	PROPERTY RIGHTS
<input type="checkbox"/> 490 Cable/Sat TV	<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 610 Agriculture	<input type="checkbox"/> 820 Copyrights
<input type="checkbox"/> 810 Selective Service	<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	CIVIL RIGHTS	<input type="checkbox"/> 620 Other Food & Drug	<input type="checkbox"/> 830 Patent
<input type="checkbox"/> 850 Securities/Commodities/Exchange	<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	<input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 875 Customer Challenge 12 USC 3410	<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury-Med Malpractice	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 630 Liquor Laws	SOCIAL SECURITY
<input type="checkbox"/> 890 Other Statutory Actions	<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 365 Personal Injury-Product Liability	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 640 R.R. & Truck	<input type="checkbox"/> 861 HIA (1395ff)
<input type="checkbox"/> 891 Agricultural Act	REAL PROPERTY	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 444 Welfare	<input type="checkbox"/> 650 Airline Regs	<input type="checkbox"/> 862 Black Lung (923)
<input type="checkbox"/> 892 Economic Stabilization Act	<input type="checkbox"/> 210 Land Condemnation	IMMIGRATION	<input type="checkbox"/> 445 American with Disabilities - Employment	<input type="checkbox"/> 660 Occupational Safety/Health	<input type="checkbox"/> 863 DIWC/DIWW (405(g))
<input type="checkbox"/> 893 Environmental Matters	<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 462 Naturalization Application	<input type="checkbox"/> 446 American with Disabilities - Other	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 864 SSID Title XVI
<input type="checkbox"/> 894 Energy Allocation Act	<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 463 Habeas Corpus-Alien Detainee	<input type="checkbox"/> 440 Other Civil Rights		<input type="checkbox"/> 865 RSI (405(g))
<input type="checkbox"/> 895 Freedom of Info. Act	<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 465 Other Immigration Actions			FEDERAL TAX SUITS
<input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice	<input type="checkbox"/> 245 Tort Product Liability				<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)
<input type="checkbox"/> 950 Constitutionality of State Statutes	<input type="checkbox"/> 290 All Other Real Property				<input type="checkbox"/> 871 IRS-Third Party 26 USC 7609

FOR OFFICE USE ONLY: Case Number: SACV13-1097

AFTER COMPLETING THE FRONT SIDE OF FORM CV-71, COMPLETE THE INFORMATION REQUESTED BELOW.

COPY

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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12

13 **IN THE MATTER OF THE TAX**
14 **LIABILITIES OF:**

15 JOHN DOES, Norwegian taxpayers
holding East West Bank card
16 XXXXXXXXXXXXXXX2035, or holding
Global Cash Card card
17 XXXXXXXXXXXXXXX0542, or holding
Global Cash Card card
18 XXXXXXXXXXXXXXX7242.
19

) Case No.
) *EX PARTE* PETITION FOR LEAVE
) TO SERVE "JOHN DOE"
) SUMMONSES; MEMORANDUM IN
) SUPPORT; DECLARATION OF
) CHERYL KIGER; DECLARATION
) OF MICHAEL DANILACK;
) [PROPOSED] ORDER
)
) Exhibits redacted per Fed. R. Civ. P. 5.2

UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET

VIII(a). IDENTICAL CASES: Has this action been previously filed in this court and dismissed, remanded or closed? ☒ No ☐ Yes

If yes, list case number(s): _____

VIII(b). RELATED CASES: Have any cases been previously filed in this court that are related to the present case? ☒ No ☐ Yes

If yes, list case number(s): _____

Civil cases are deemed related if a previously filed case and the present case:

- (Check all boxes that apply) ☐ A. Arise from the same or closely related transactions, happenings, or events; or
☐ B. Call for determination of the same or substantially related or similar questions of law and fact; or
☐ C. For other reasons would entail substantial duplication of labor if heard by different judges; or
☐ D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

IX. VENUE: (When completing the following information, use an additional sheet if necessary.)

- (a) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named plaintiff resides.
☒ Check here if the government, its agencies or employees is a named plaintiff. If this box is checked, go to item (b).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles	

- (b) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named defendant resides.
☐ Check here if the government, its agencies or employees is a named defendant. If this box is checked, go to item (c).

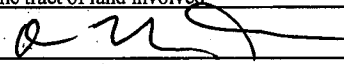
County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Orange County Los Angeles County	

- (c) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** claim arose.
Note: In land condemnation cases, use the location of the tract of land involved.

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Orange County Los Angeles County	

* Los Angeles, Orange, San Bernardino, Riverside, Ventura, Santa Barbara, or San Luis Obispo Counties

Note: In land condemnation cases, use the location of the tract of land involved

X. SIGNATURE OF ATTORNEY (OR PRO PER):  Date 7/19/13

Notice to Counsel/Parties: The CV-71 (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. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet.)

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935FF(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405(g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405(g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. (g))