



UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
Alexandria Division

IN THE MATTER OF THE TAX
LIABILITIES OF:

Civil Action No. 1:13-mc-24

JOHN DOES, Norwegian taxpayers holding
Capital One Bank, N.A. payment card
XXXXXXXXXXXX2518;
M&T Bank, N.A. payment cards
XXXXXXXXXXXX3921,
XXXXXXXXXXXX0626, and
XXXXXXXXXXXX0984;
Bank of America, N.A. payment cards
XXXXXXXXXXXX8220,
XXXXXXXXXXXX1756,
XXXXXXXXXXXX0066, and
XXXXXXXXXXXX2852; and
Citibank, N.A. payment cards
XXXXXXXXXXXX2182, and
XXXXXXXXXXXX2184.

ORDER

THIS MATTER is before the Court upon the United States of America's *Ex Parte* Petition for Leave to Serve "John Doe" Summonses. Based upon a review of the Petition, supporting memorandum and exhibits thereto, the Court has determined that the "John Doe" summonses to Capital One, N.A., M&T Bank, N.A., Bank of America, N.A., and Citibank, N.A. relate to the investigation of particular persons or ascertainable groups or classes of persons, that there is a reasonable basis for believing that such persons or groups or classes of persons may fail or may have failed to comply with any internal revenue law, and that the information sought to be obtained from the examination of the records or testimony (and the identities of the persons with respect to whose liability the summons is issued) are not readily available from other sources. It is therefore—

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Cheryl Kiger or any other authorized officer or agent, may serve Internal Revenue Service "John Doe" summonses upon Capital One, N.A., M&T Bank, N.A., Bank of America, N.A., and Citibank, N.A. in substantially the form as attached as Exhibits A, B, C, and D to the Declaration of Revenue Agent Cheryl Kiger. A copy of this Order shall be served together with the summonses.

DONE AND ORDERED this 26th day of July, 2013.

/s/ LMB
Leonie M. Brinkema
United States District Judge