

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

IN THE MATTER OF THE TAX)
LIABILITIES OF:)

JOHN DOES, Norwegian taxpayers holding) Case no. 13-mc-18-GKF-PJC
BOKF, N.A., payment card)
XXXXXXXXXXXX5598 and)
66 Federal Credit Union payment card)
XXXXXXXXXXXX8138.)

***EX PARTE* PETITION FOR LEAVE
TO SERVE “JOHN DOE” SUMMONSES**

The United States of America avers as follows:

1. This *ex parte* proceeding is commenced pursuant to sections 7402(a), 7609(f) and 7609(h) of the Internal Revenue Code (26 U.S.C.), for leave to serve an Internal Revenue Service “John Doe” summons on Prairie Sun Bank.
2. BOKF, N.A., is located in Tulsa, Oklahoma, within the jurisdiction of this Court.
3. 66 Federal Credit Union is located in Bartlesville, Oklahoma, within the jurisdiction of this Court.
4. The Internal Revenue Service is in receipt of a request from the Kingdom of Norway for information pursuant to Article 28 of the Convention Between the Government of the United States of America and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and Property (“the Convention”). (See Declarations of Deputy Commissioner Michael Danilack and Revenue Agent Cheryl Kiger, submitted with this Petition.) The request states that the information is to be used to determine the correct income tax liabilities of certain as-yet-unidentified taxpayers under the laws of Norway.

5. In furtherance of that request, the Internal Revenue Service, once service of the summons is authorized by the Court, will issue under the authority of section 7602 of the Internal Revenue Code an administrative “John Doe” summons to BOKF, N.A., and 66 Federal Credit Union. Copies of the respective summonses are attached as Exhibits A and B to the Declaration of Revenue Agent Kiger.

5. The “John Doe” summonses relate to the investigation of a particular person or ascertainable group or class of persons, that is, the holder of payment card 5598¹ issued by BOKF, N.A., and the holder of payment card 8138 issued by 66 Federal Credit Union. 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 one or more provisions of the internal revenue laws of Norway. The information sought to be obtained from the examination of the records or testimony (and the identity of the person with respect to whose tax liability the summons has been issued) is not readily available from other sources.

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

WHEREFORE, the petitioner respectfully prays:

A. That this Court enter an order permitting service of the Internal Revenue Service “John Doe” summonses issued to BOKF, N.A., and 66 Federal Credit Union in substantially the form as attached as Exhibits A and B to the Declaration of Cheryl Kiger; and

¹ The account numbers of the payment cards at issue contain sixteen digits. For privacy considerations, all but the last four digits have been redacted.

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

Respectfully submitted,

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