

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

IN THE MATTER OF THE TAX)	
LIABILITIES OF:)	Civil Action No. 5:13-00657
)	
JOHN DOE, Norwegian taxpayer holding)	
USAA Federal Savings Bank)	
payment card XXXXXXXXXXXXX3372.)	

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

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 USAA Federal Savings Bank.
2. USAA Federal Savings Bank is found at 10750 McDermott Freeway, San Antonio, Texas within the jurisdiction of this Court.
3. 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, attached to this Petition as Exhibits 1 and 2, respectively.) 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.

4. 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 USAA Federal Savings Bank. A copy of the summons is attached as Exhibit A to the Declaration of Revenue Agent Kiger.

5. The “John Doe” summons relates to the investigation of a particular person or ascertainable group or class of persons, that is, the holder of payment card 3372¹ issued by USAA Federal Savings Bank. 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” summons issued to USAA Federal Savings Bank in substantially the form as attached as Exhibit A to the Declaration of Revenue Agent Cheryl Kiger; and

¹ The account number of the payment card at issue contains 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.

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