

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

IN THE MATTER OF THE TAX)
LIABILITIES OF:) Civil Action No. 3:13-00232
)
JOHN DOE, Norwegian taxpayer holding)
American Express Company)
payment card XXXXXXXXXXXXX2029.)

***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 American Express Company.
2. American Express Company’s Subpoena Compliance Department is found at 43 Butterfield Circle, El Paso, Texas 79906-5202, 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-identified 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 American Express Company. 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 “Centurian” payment card XXXXXXXXXXXXX2029¹ issued by American Express Company. 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 American Express Company 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 fifteen 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.

KATHRYN KENEALLY
Assistant Attorney General, Tax Division
U.S. Department of Justice

/s/ Joshua D. Smeltzer
JOSHUA D. SMELTZER
CURTIS C. SMITH
Trial Attorneys, Tax Division
U.S. Department of Justice
717 N. Harwood Street, Suite 400
Dallas, Texas 75201
Telephone: (214) 880-9735/9734
Facsimile: (214) 880-9741
E-mail: joshua.d.smeltzer@usdoj.gov
curtis.c.smith@usdoj.gov

Of Counsel:

Honorable Robert L. Pitman
United States Attorney
Western District of Texas