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**UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF NEW YORK**

IN THE MATTER OF THE TAX  
LIABILITIES OF:

JOHN DOES, United States taxpayers who, at any time during the years ended December 31, 2013, through December 31, 2020, used the services of Panama Offshore Legal Services, including its predecessors, subsidiaries, and associates, to establish, maintain, operate, or control any foreign financial account or other asset; any foreign corporation, company, trust, foundation or other legal entity; or any foreign or domestic financial account or other asset in the name of such foreign entity.

Case No. 21 Misc. 424

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


THIS MATTER is before the Court upon the United States of America’s “*Ex Parte* Petition for Leave to Serve ‘John Doe’ Summonses” (the “Petition”). Based upon a review of the Petition and supporting documents, the Court has determined that the “John Doe” summonses to Federal Express Corporation a/k/a FedEx Express; Fed Ex Ground Package System, Inc. a/k/a FedEx Ground; DHL Express (USA), Inc.; United Parcel Service, Inc.; the Federal Reserve Bank of New York; The Clearing House Payments Company LLC; HSBC Bank USA, N.A.; Citibank, N.A.; Wells Fargo Bank, N.A.; and Bank of America, N.A. (the “Summoned Parties”) relate to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with any provision of 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 summonses are issued) are not readily available from other sources. Moreover, the information sought to be obtained by the summonses is narrowly

tailored to information that pertains to the failure (or potential failure) of the group or class of persons to comply with one or more provisions of the internal revenue law. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Katy Fuentes or any other authorized officer or agent, may serve Internal Revenue Service “John Doe” summonses upon the Summoned Parties in substantially the form as attached as Exhibits A-F to the May 4, 2021 Declaration of Katy Fuentes, Dkt. No. 4, and Exhibits G-J to the July 15, 2021 Letter from Talia Kramer, Dkt. No. 18. A copy of this Order shall be served together with the summonses.

SO ORDERED.

Dated: July 15, 2021  
New York, New York

  
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GREGORY H. WOODS  
United States District Judge