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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

In re TAX LIABILITY OF JOHN DOES.

Case No. 21-cv-02201-JCS

**ORDER GRANTING NARROWED
PETITION**

Re: Dkt. Nos. 1, 8

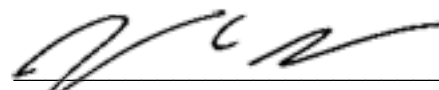
United States District Court
Northern District of California

The United States has filed a petition to authorize service of an Internal Revenue Service “John Doe” summons to the cryptocurrency exchange Payward Ventures Inc. d/b/a/ Kraken (“Kraken”) and its subsidiaries under 26 U.S.C. § 7609(f), to aid in assessing the potential tax liability of Kraken users. The Court previously ordered the United States to show cause why the petition should not be denied for failure to narrowly tailor the request as required by that statute (dkt. 6), and the United States filed a response narrowing the proposed summons and further explaining its need for the information it seeks (dkt. 8).

Any further disputes as to the scope of the summons would benefit from adversarial briefing. The petition is therefore GRANTED as modified, and the United States may serve a summons consistent with its response to the Court’s order to show cause, without prejudice to any argument that Kraken or its users might raise in a motion to quash.

IT IS SO ORDERED.

Dated: May 5, 2021



JOSEPH C. SPERO
Chief Magistrate Judge