

United States District Court
Northern District of California

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IN RE: TAX LIABILITY OF JOHN DOES.

Case No. 21-cv- 22 1-JCS

ORDER GRANTING NARROWED PETITION

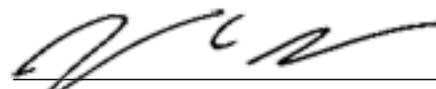
Re: Dkt. Nos. 1,

The United States has filed a petition to authorize service of a Internal Revenue Service (“Joh Doe”) summons to the cryptocurrency exchange Payward Ventures Inc. d/b/a/ Krake (“Krake”) and its subsidiaries under 26 U.S.C. § 7602(f), to aid in assessing the potential tax liability of Krake 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 arguing the proposed summons and further explaining its need for the information it seeks (dkt. 7).

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 anyone arguing that Krake or its users might raise a motion to quash.

IT IS SO ORDERED.

Dated: May 5, 2021



JOSEPH C. SPERO
Chief Magistrate Judge