

CAROLINE D. CIRAOLLO  
Principal Deputy Assistant Attorney General

JEREMY N. HENDON (ORBN 982490)  
AMY MATCHISON (CABN 217022)  
Trial Attorneys  
United States Department of Justice, Tax Division  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 353-2466  
(202) 307-6422  
Fax: (202) 307-0054  
E-mail: [Jeremy.Hendon@usdoj.gov](mailto:Jeremy.Hendon@usdoj.gov)  
[Amy.T.Matchison@usdoj.gov](mailto:Amy.T.Matchison@usdoj.gov)  
[Western.Taxcivil@usdoj.gov](mailto:Western.Taxcivil@usdoj.gov)

BRIAN J. STRETCH (CABN 163973)  
United States Attorney  
THOMAS MOORE (ALBN 4305-O78T)  
Chief, Tax Division  
COLIN C. SAMPSON (CABN 249784)  
Assistant United States Attorney  
450 Golden Gate Avenue, 11<sup>th</sup> Floor  
San Francisco, California 94102  
Telephone: (415) 436-7020  
Email: [Colin.Sampson@usdoj.gov](mailto:Colin.Sampson@usdoj.gov)

Attorneys for United States of America

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

IN THE MATTER OF THE TAX )  
LIABILITIES OF: )  
JOHN DOES, United States persons who, )  
at any time during the period January 1, 2013, )  
through December 31, 2015, conducted )  
transactions in a convertible virtual currency )  
as defined in IRS Notice 2014-21. )

Civil Number: 3:16-cv-06658-JSC

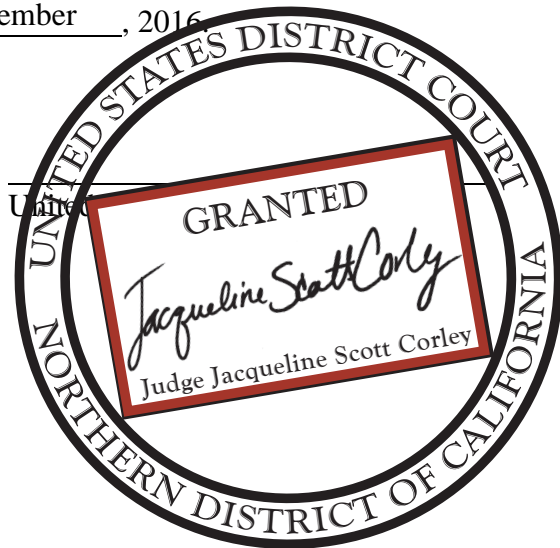
**~~PROPOSED~~ ORDER GRANTING  
EX PARTE PETITION FOR LEAVE TO  
SERVE “JOHN DOE” SUMMONS**

THIS MATTER is before the Court upon the United States of America’s “*Ex Parte* Petition for Leave to Serve “John Doe” Summons” (the “Petition”). Based upon a review of the Petition and supporting documents, the Court has determined that the “John Doe” summons to Coinbase, Inc. relates

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 laws, 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 summons is issued) are not readily available from other sources. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Senior Revenue Agent David Utzke or any other authorized officer or agent, may serve an Internal Revenue Service John Doe summons upon Coinbase, Inc. in substantially the form as attached as Exhibit B to Declaration of Senior Revenue Agent David Utzke. A copy of this Order shall be served together with the summons.

IT IS SO ORDERED this 30th day of November, 2016.



Presented by:

CAROLINE D. CIRAULO  
Principal Deputy Assistant Attorney General

/s/ Jeremy N. Hendon

/s/ Amy Matchison

JEREMY N. HENDON

AMY MATCHISON

Trial Attorneys, Tax Division

U.S. Department of Justice

BRIAN J. STRETCH

United States Attorney

Northern District of California

/s/ Colin C. Sampson

COLIN C. SAMPSON

Assistant United States Attorney,

Tax Division