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13 Attorneys for Proposed Intervenor, Jeffrey K. Berns

14 UNITED STATES DISTRICT COURT  
15 NORTHERN DISTRICT OF CALIFORNIA

16 IN THE MATTER OF THE TAX  
17 LIABILITIES OF:

18 JOHN DOES, United States persons who,  
19 at any time during the period January 1,  
20 2013, through December 31, 2015,  
21 conducted transactions in a convertible  
22 virtual currency as defined in IRS Notice  
23 2014-21.

Case No.: 3:16-cv-06658-JSC

**DECLARATION OF MOVANT-  
PROPOSED INTERVENOR JEFFREY K.  
BERNS IN SUPPORT OF MOTION TO  
INTERVENE, TO QUASH SUMMONS OR  
FOR PROTECTIVE ORDER, OR FOR AN  
ORDER SCHEDULING AN  
EVIDENTIARY HEARING AND  
PERMITTING LIMITED DISCOVERY**

Date: January 19, 2017  
Time: 9:00 a.m.  
Courtroom: F, 15th Floor  
Judge: Hon. Jacqueline Scott Corley

1 I, Jeffrey K. Berns, declare:

2 1. I am a proposed intervenor in this proceeding. I submit this declaration in support  
3 of my Motion to Intervene, to Quash Summons or for Protective Order, or for an Order Scheduling  
4 an Evidentiary Hearing and Permitting Limited Discovery. I have personal knowledge of the facts  
5 set forth herein and, if called as a witness, could and would testify thereto.

6 2. I am a U.S. citizen residing in Los Angeles County, California, and have a U.S.  
7 telephone number, U.S. e-mail domain, and U.S. bank account.

8 3. I have been a registered Coinbase user since February 2014.

9 4. Between January 1, 2013, and December 31, 2015, I purchased Bitcoin using  
10 Coinbase's exchange. I do not owe any outstanding taxes with respect to that Bitcoin, as I either  
11 still hold it, I have disposed of it for less than my acquisition cost, or I have disposed of it for more  
12 than my acquisition cost and included any such income on my tax return.

13 5. In connection with my Coinbase account, I have provided Coinbase with my  
14 personal information, including my passwords. During the period between January 1, 2013 and  
15 December 31, 2015, I communicated with Coinbase electronically concerning customer service  
16 issues related to my account.

17  
18 I declare under penalty of perjury, under the laws of the State of California and the United  
19 States, that the foregoing is true and correct. Executed this 13th day of December, 2016, in Las  
20 Vegas, Nevada.

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24 Jeffrey K. Berns  
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