

U.S. District Court
Southern District of New York (Foley Square)
CIVIL DOCKET FOR CASE #: 1:21-mc-00424-GHW

United States of America
Assigned to: Judge Gregory H. Woods
Cause: M 94 Other

Date Filed: 05/04/2021
Date Terminated: 07/15/2021

Date Filed	#	Docket Text
05/04/2021	<u>1</u>	MISCELLANEOUS CASE INITIATING DOCUMENT – MOTION Ex parte petition for leave to serve Internal Revenue Service "John Doe" summonses pursuant to 26 U.S.C. sec. 7609(f) . Document filed by United States of America.(Kraemer, Talia) (Entered: 05/04/2021)
05/04/2021	<u>2</u>	MISCELLANEOUS COVER SHEET filed..(Kraemer, Talia) (Entered: 05/04/2021)
05/04/2021	<u>3</u>	MEMORANDUM OF LAW in Support re: <u>1</u> MISCELLANEOUS CASE INITIATING DOCUMENT – MOTION Ex parte petition for leave to serve Internal Revenue Service "John Doe" summonses pursuant to 26 U.S.C. sec. 7609(f) . . Document filed by United States of America..(Kraemer, Talia) (Entered: 05/04/2021)
05/04/2021	<u>4</u>	DECLARATION of Katy Fuentes in Support re: <u>1</u> MISCELLANEOUS CASE INITIATING DOCUMENT – MOTION Ex parte petition for leave to serve Internal Revenue Service "John Doe" summonses pursuant to 26 U.S.C. sec. 7609(f) .. Document filed by United States of America. (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E, # <u>6</u> Exhibit F, # <u>7</u> Exhibit G, # <u>8</u> Exhibit H, # <u>9</u> Exhibit I, # <u>10</u> Exhibit J, # <u>11</u> Exhibit 1, # <u>12</u> Exhibit 2, # <u>13</u> Exhibit 3a, # <u>14</u> Exhibit 3b, # <u>15</u> Exhibit 4a, # <u>16</u> Exhibit 4b, # <u>17</u> Exhibit 4c, # <u>18</u> Exhibit 4d, # <u>19</u> Exhibit 4e, # <u>20</u> Exhibit 5, # <u>21</u> Exhibit 6, # <u>22</u> Exhibit 7, # <u>23</u> Exhibit 8, # <u>24</u> Exhibit 9, # <u>25</u> Exhibit 10, # <u>26</u> Exhibit 11, # <u>27</u> Exhibit 12, # <u>28</u> Exhibit 13, # <u>29</u> Exhibit 14, # <u>30</u> Exhibit 15, # <u>31</u> Exhibit 16, # <u>32</u> Exhibit 17, # <u>33</u> Exhibit 18, # <u>34</u> Exhibit 19, # <u>35</u> Exhibit 20, # <u>36</u> Exhibit 21, # <u>37</u> Exhibit 22, # <u>38</u> Exhibit 23, # <u>39</u> Exhibit 24, # <u>40</u> Exhibit 25, # <u>41</u> Exhibit 26, # <u>42</u> Exhibit 27, # <u>43</u> Exhibit 28, # <u>44</u> Exhibit 29, # <u>45</u> Exhibit 30, # <u>46</u> Exhibit 31, # <u>47</u> Exhibit 32, # <u>48</u> Exhibit 33, # <u>49</u> Exhibit 34, # <u>50</u> Exhibit 35a, # <u>51</u> Exhibit 35, # <u>52</u> Exhibit 36, # <u>53</u> Exhibit 37, # <u>54</u> Exhibit 38, # <u>55</u> Exhibit 39, # <u>56</u> Exhibit 40, # <u>57</u> Exhibit 41, # <u>58</u> Exhibit 42, # <u>59</u> Exhibit 43, # <u>60</u> Exhibit 44a, # <u>61</u> Exhibit 44b, # <u>62</u> Exhibit 45, # <u>63</u> Exhibit 46, # <u>64</u> Exhibit 47, # <u>65</u> Exhibit 48, # <u>66</u> Exhibit 49a, # <u>67</u> Exhibit 49b, # <u>68</u> Exhibit 50, # <u>69</u> Exhibit 51, # <u>70</u> Exhibit 52, # <u>71</u> Exhibit 53, # <u>72</u> Exhibit 54, # <u>73</u> Exhibit 55, # <u>74</u> Exhibit 56, # <u>75</u> Exhibit 57, # <u>76</u> Exhibit 58, # <u>77</u> Exhibit 59, # <u>78</u> Exhibit 60, # <u>79</u> Exhibit 61, # <u>80</u> Exhibit 62, # <u>81</u> Exhibit 63, # <u>82</u> Exhibit 64, # <u>83</u> Exhibit 65, # <u>84</u> Exhibit 66, # <u>85</u> Exhibit 67, # <u>86</u> Exhibit 68, # <u>87</u> Exhibit 69, # <u>88</u> Exhibit 70, # <u>89</u> Exhibit 71, # <u>90</u> Exhibit 72a, # <u>91</u> Exhibit 72b, # <u>92</u> Exhibit 72c, # <u>93</u> Exhibit 72d, # <u>94</u> Exhibit 72e, # <u>95</u> Exhibit 72f, # <u>96</u> Exhibit 72g, # <u>97</u> Exhibit 73a, # <u>98</u> Exhibit 73b, # <u>99</u> Exhibit 73c, # <u>100</u> Exhibit 73d, # <u>101</u> Exhibit 73e, # <u>102</u> Exhibit 73f, # <u>103</u> Exhibit 74, # <u>104</u> Exhibit 75, # <u>105</u> Exhibit 76, # <u>106</u> Exhibit 77, # <u>107</u> Exhibit 78, # <u>108</u> Exhibit 79, # <u>109</u> Exhibit 80, # <u>110</u> Exhibit 81, # <u>111</u> Exhibit 82, # <u>112</u> Exhibit 83, # <u>113</u> Exhibit 84, # <u>114</u> Exhibit 85, # <u>115</u> Exhibit 86, # <u>116</u> Exhibit 87, # <u>117</u> Exhibit 88, # <u>118</u> Exhibit 89, # <u>119</u> Exhibit 90, # <u>120</u> Exhibit 91, # <u>121</u> Exhibit 92, # <u>122</u> Exhibit 93, # <u>123</u> Exhibit 94, # <u>124</u> Exhibit 95, # <u>125</u> Exhibit 96, # <u>126</u> Exhibit 97, # <u>127</u> Exhibit 98, # <u>128</u> Exhibit 99, # <u>129</u> Exhibit 100, # <u>130</u> Exhibit 101, # <u>131</u> Exhibit 102, # <u>132</u> Exhibit 103, # <u>133</u> Exhibit 104, # <u>134</u> Exhibit 105, # <u>135</u> Exhibit 106, # <u>136</u> Exhibit 107, # <u>137</u> Exhibit 108, # <u>138</u> Exhibit 109, # <u>139</u> Exhibit 110, # <u>140</u> Exhibit 111, # <u>141</u> Exhibit 112, # <u>142</u> Exhibit 113).(Kraemer, Talia) (Entered: 05/04/2021)
05/04/2021	<u>5</u>	PROPOSED ORDER. Document filed by United States of America. Related Document Number: <u>1</u> ..(Kraemer, Talia) Proposed Order to be reviewed by Clerk's Office staff. (Entered: 05/04/2021)
05/05/2021		Case Designated ECF. (wb) (Entered: 05/05/2021)

05/05/2021		MISCELLANEOUS CASE OPENING INITIAL ASSIGNMENT NOTICE: The above–entitled action is assigned to Judge Gregory H. Woods. Please download and review the Individual Practices of the assigned District Judge, located at https://nysd.uscourts.gov/judges/district–judges . Attorneys are responsible for providing courtesy copies to judges where their Individual Practices require such. Please download and review the ECF Rules and Instructions, located at http://https://nysd.uscourts.gov/rules/ecf–related–instructions . (wb) (Entered: 05/05/2021)
05/05/2021		***NOTICE TO COURT REGARDING PROPOSED ORDER. Document No. <u>5</u> Proposed Order was reviewed and approved as to form. (km) (Entered: 05/05/2021)
05/07/2021	<u>6</u>	ORDER: On May 4, 2021, the United States of America filed an ex parte petition for the issuance of "John Doe" summonses pursuant to 26 U.S.C. § 7609(f). Dkt. No. 1. The Court has reviewed the petition and its supporting materials. The Court will hold a conference to discuss the proposed summonses at 12:00 p.m. on May 14, 2021 in Courtroom 12C of the United States District Court for the Southern District of New York, Daniel Patrick Moynihan U.S. Courthouse at 500 Pearl Street, New York, New York, 10007. In anticipation of the conference, the Court requests that the United States submit supplemental briefing regarding the Court's jurisdiction to authorize summonses to be served on respondents that are not headquartered in this District. That supplemental briefing must be submitted no later than May 12, 2021. The Court anticipates that it will raise concerns regarding whether the summonses are "narrowly tailored" particularly with respect to the subpoenas directed to financial institutions for records associated with their correspondent banks. As written, the proposed summonses request information regarding substantially all records of interactions with the correspondent banks, without limitations related to information involving transactions with members of the "POLS Group" or the identified accounts of members of the "POLS Group." SO ORDERED. (Status Conference set for 5/14/2021 at 12:00 PM in Courtroom 12C, 500 Pearl Street, New York, NY 10007 before Judge Gregory H. Woods.) (Signed by Judge Gregory H. Woods on 5/7/2021) (rro) (Entered: 05/07/2021)
05/09/2021	<u>7</u>	ORDER: Due to the on–going novel coronavirus pandemic, the Southern District of New York has enacted certain protocols designed to ensure the safety of anyone appearing in any Southern District courthouse. This includes a requirement that every person appearing in a Southern District of New York courthouse complete a questionnaire and have their temperature taken. Instructions for completing this questionnaire are attached. Completing the questionnaire ahead of time will save time and effort upon entry. Only those individuals who meet the entry requirements established by the questionnaire will be permitted entry. Please contact chambers if any member of your team does not meet the requirements. So Ordered. (Signed by Judge Gregory H. Woods on 5/9/2021) (js) (Entered: 05/10/2021)
05/12/2021	<u>8</u>	LETTER MOTION for Conference <i>to be conducted telephonically</i> addressed to Judge Gregory H. Woods from Talia Kraemer dated May 12, 2021. Document filed by United States of America..(Kraemer, Talia) (Entered: 05/12/2021)
05/12/2021	<u>9</u>	ORDER granting <u>8</u> Letter Motion for Conference re: <u>8</u> LETTER MOTION for Conference <i>to be conducted telephonically</i> addressed to Judge Gregory H. Woods from Talia Kraemer dated May 12, 2021. Application granted. The hearing scheduled for May 14, 2021 will be held via telephone. Counsel for the Government is directed to the Court's Emergency Rules in Light of COVID–19, which are available on the Court's website, for the dial–in number and other relevant instructions. Counsel is specifically directed to comply with Rule 2(C) of the Court's Emergency Rules. The Clerk of Court is directed to terminate the motion pending at Dkt. No. 8. SO ORDERED. (Telephone Conference set for 5/14/2021 at 12:00 PM before Judge Gregory H. Woods.) (Signed by Judge Gregory H. Woods on 5/12/2021) (rro) (Entered: 05/12/2021)
05/12/2021	<u>10</u>	LETTER addressed to Judge Gregory H. Woods from Talia Kraemer dated May 12, 2021 re: supplemental briefing regarding the Court's jurisdiction. Document filed by United States of America..(Kraemer, Talia) (Entered: 05/12/2021)

05/12/2021	<u>11</u>	MEMO ENDORSEMENT on re: <u>10</u> Letter filed by United States of America. ENDORSEMENT: In In re del Valle Ruiz, 939 F.3d 520 (2d Cir. 2019), the Second Circuit construed the phrase "resides or is found" in the context of 28 U.S.C. 1782. This letter does not refer to that case. The Court requests supplemental briefing on the following question: does the United States believe that this Court should apply a different interpretation of the phrase in the context of 26 U.S.C. 7609 than that described by the Second Circuit in In re del Valle Ruiz? If the language should be construed in the same way, the Court requests that the United States provide its analysis of whether the Court has jurisdiction over the entities that are not headquartered in this district using the standard described by the court of appeals in In re del Valle Ruiz. The Court requests that supplemental briefing promptly. (Signed by Judge Gregory H. Woods on 5/12/2021) (mro) (Entered: 05/13/2021)
05/13/2021	<u>12</u>	LETTER MOTION to Adjourn Conference addressed to Judge Gregory H. Woods from Talia Kraemer dated May 13, 2021., LETTER MOTION for Extension of Time addressed to Judge Gregory H. Woods from Talia Kraemer dated May 13, 2021. Document filed by United States of America..(Kraemer, Talia) (Entered: 05/13/2021)
05/13/2021	<u>13</u>	ORDER granting <u>12</u> Letter Motion to Adjourn Conference; granting <u>12</u> Letter Motion for Extension of Time. Application granted. The Court anticipates that the United States response to the Court's request will be provided no later than June 4, 2021. The proceeding scheduled for May 14, 2021 at 12:00 p.m. is adjourned to June 11, 2021 at 3:00 pm. The proceeding will take place by teleconference. The United States is directed to the Court's Emergency Rules in Light COVID-19 for the dial-in number and other relevant information. The United States is specifically directed to comply with Rule 2(C) of those Rules. (Telephone Conference set for 6/11/2021 at 03:00 PM before Judge Gregory H. Woods.). (Signed by Judge Gregory H. Woods on 5/13/2021) (rro) (Entered: 05/14/2021)
06/02/2021	<u>14</u>	LETTER MOTION for Extension of Time addressed to Judge Gregory H. Woods from Talia Kraemer dated June 2, 2021. Document filed by United States of America..(Kraemer, Talia) (Entered: 06/02/2021)
06/02/2021	<u>15</u>	ORDER granting <u>14</u> Letter Motion for Extension of Time. Application granted. The deadline for the Government's supplemental briefing is extended to June 25, 2021. The conference scheduled for June 11, 2021 is adjourned to July 6, 2021 at 2:00 p.m. The proceeding will take place by teleconference. The United States is directed to the Court's Emergency Rules in Light of COVID-19 for the dial-in number and other relevant information. The United States is specifically directed to comply with Rule 2(C) of those Rules. The Clerk of Court is directed to terminate the motion pending at Dkt. No. 14. SO ORDERED. (Signed by Judge Gregory H. Woods on 6/2/2021) (rro) (Entered: 06/03/2021)
06/02/2021		Set/Reset Hearings: Telephone Conference set for 7/6/2021 at 02:00 PM before Judge Gregory H. Woods. (rro) Modified on 6/3/2021 (rro). (Entered: 06/03/2021)
06/25/2021	<u>16</u>	SUPPLEMENTAL MEMORANDUM OF LAW in Support re: <u>1</u> MISCELLANEOUS CASE INITIATING DOCUMENT – MOTION Ex parte petition for leave to serve Internal Revenue Service "John Doe" summonses pursuant to 26 U.S.C. sec. 7609(f) . . Document filed by United States of America..(Kraemer, Talia) (Entered: 06/25/2021)
06/25/2021	<u>17</u>	DECLARATION of Katy Fuentes in Support re: <u>16</u> Memorandum of Law in Support,. Document filed by United States of America. (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E, # <u>6</u> Exhibit F, # <u>7</u> Exhibit G, # <u>8</u> Exhibit H, # <u>9</u> Exhibit I, # <u>10</u> Exhibit J).(Kraemer, Talia) (Entered: 06/25/2021)
07/06/2021		Minute Entry for proceedings held before Judge Gregory H. Woods: Telephone Conference held on 7/6/2021. (Court Reporter present) (wv) (Entered: 07/09/2021)
07/15/2021	<u>18</u>	LETTER addressed to Judge Gregory H. Woods from Talia Kraemer dated July 15, 2021 re: enclosed revised proposed summonses. Document filed by United States of America. (Attachments: # <u>1</u> Exhibit Revised Ex. G, # <u>2</u> Exhibit Revised Ex. H, # <u>3</u> Exhibit Revised Ex. I, # <u>4</u> Exhibit Revised Ex. J).(Kraemer, Talia) (Entered: 07/15/2021)
07/15/2021	<u>19</u>	ORDER GRANTING EX PARTE PETITION FOR LEAVE TO SERVE "JOHN DOE" SUMMONSES granting <u>1</u> Motion re: <u>1</u> MISCELLANEOUS CASE INITIATING DOCUMENT – MOTION Ex parte petition for leave to serve Internal

Revenue Service "John Doe" summonses pursuant to 26 U.S.C. sec. 7609(f) .
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. (Signed by Judge Gregory H. Woods on 7/15/2021) (rro) Modified on 7/28/2021 (rro). (Entered: 07/28/2021)