

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF COLORADO

IN THE MATTER OF THE TAX)	
LIABILITIES OF:)	
)	
JOHN DOES, United States Merchants who)	
have established Merchant Sales)	Civil No.
Agreements with First Data Corporation)	
or any of its subsidiaries or affiliates, to)	
process debit card, credit card, charge)	
card, or other payment card transactions)	
pursuant to a referral or any other business)	
arrangement involving or software provided)	
by First Atlantic Commerce, Ltd., a)	
Bermuda Corporation, that results in Net)	
Payments being deposited into an account at)	
a Merchant/Acquiring Bank located outside)	
the United States, at any time during the)	
period January 1, 2002 through the date of)	
service of the summons.)	
)	

EX PARTE PETITION FOR LEAVE TO
SERVE "JOHN DOE" SUMMONS

The United States of America avers as follows:

1. This *ex parte* proceeding is commenced pursuant to Section 7402(a), 7609(f) and 7609(h) of the Internal Revenue Code (26 U.S.C.), for leave to serve an Internal Revenue Service "John Doe" summons on First Data Corporation.
2. First Data Corporation is found at 6200 South Quebec Street, Greenwood Village, Colorado, within the jurisdiction of this Court.
3. As explained in the Declaration of Revenue Agent Daniel Reeves attached hereto, the

Internal Revenue Service is conducting an investigation into United States taxpayers who operate businesses, either online or from a physical location, and have some or all of their gross income from credit, debit, and other payment card sales deposited directly into a bank account maintained outside the United States.

4. In furtherance of this investigation, the Internal Revenue Service, once service of the summons is authorized by the Court, will issue under the authority of Section 7602 of the Internal Revenue Code, an administrative “John Doe” summons to First Data Corporation. A copy of the summons is attached as Exhibit A to the Declaration of Revenue Agent Reeves.
5. The “John Doe” summons relates to the investigation of an ascertainable group or class of persons, that is, United States taxpayers who have established Merchant Sales Agreements with First Data Corporation or any of its subsidiaries or affiliates, to process debit card, credit card, charge card, or other payment card transactions pursuant to a referral or any other business arrangement involving or software provided by First Atlantic Commerce, Ltd., a Bermuda Corporation that results in Net Payments being deposited into an account at a Merchant/Acquiring Bank located outside the United States, at any time during the period January 1, 2002, through the date of service of the “John Doe” summons. There is a reasonable basis for believing that such group or class of persons may fail, or may have failed, to comply with one or more provisions of the Internal Revenue laws. The information sought to be obtained from the examination of the records or testimony (and the identity of the persons with respect to whose tax liabilities the summonses have been issued) is not readily available from other sources.

6. In support of this Petition, the United States submits the Declarations of Revenue Agent Reeves; the Exhibits attached thereto; and a supporting Memorandum.

DATED this 14th day of April, 2009.

Respectfully submitted,

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