

2021 WL 2291031

United States District Court, D. Massachusetts.

In the MATTER OF the Tax Liabilities of: John DOES, United States person(s) who directly or indirectly had authority over any combination of accounts held with Circle Internet Financial, Inc., or its predecessors, subsidiaries, divisions, affiliates, including Poloniex LLC (collectively “Circle”), with at least the equivalent of \$20,000 in value of transactions (regardless of type) in cryptocurrency in any one year, for the period beginning January 1, 2016, through December 31, 2020.

Case No. 21mc91201 RGS

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Signed 04/01/2021

**ORDER GRANTING UNITED STATES OF AMERICA'S  
PETITION FOR LEAVE TO SERVE JOHN DOE SUMMONS**

Richard G. Stearns, UNITED STATES DISTRICT JUDGE

\*1 THIS MATTER is before the Court upon the United States of America's “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 Circle Internet Financial, Inc., or its predecessors, subsidiaries, divisions, affiliates, including Poloniex LLC (collectively “Circle”) 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, 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) is not readily available from other sources, and that the information sought to be obtained is narrowly tailored to information that pertains to the failure or potential failure of that group or class of persons to comply with one or more provisions of the internal revenue laws. It is therefore:

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

IT IS SO ORDERED this 1<sup>st</sup> day of April, 2021.

**All Citations**

Slip Copy, 2021 WL 2291031, 127 A.F.T.R.2d 2021-1545

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