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17 UNITED STATES DISTRICT COURT FOR THE
18 NORTHERN DISTRICT OF CALIFORNIA
19 SAN FRANCISCO DIVISION

20 UNITED STATES OF AMERICA,)
)
21 Petitioner,)
)
22 v.)
)
23 COINBASE, INC.,)
)
24 Respondent.)
25 _____)

Case No. 3:17-cv-01431-JSC

**UNITED STATES' NOTICE OF
NARROWED SUMMONS
REQUESTS FOR ENFORCEMENT**

1 The United States of America, through undersigned counsel, hereby provides notice that the
2 United States is seeking enforcement of the summons issued to Coinbase, Inc. (“Coinbase”) on
3 December 6, 2016, only with respect to the following users and information:

4 1. The United States seeks information (delineated below in 3a-f) for users (“covered
5 users”) with at least the equivalent of \$20,000 in any one transaction type (buy, sell, send, or receive) in
6 any one year during the 2013-15 period.

7 2. The covered users do not include users: (a) who only bought and held bitcoin during the
8 2013-15 period; or (b) for which Coinbase filed Forms 1099-K during the 2013-15 period. Consistent
9 with the Declaration of David Utzke in Support of Petition to Enforce Internal Revenue Service
10 Summons (Docket No. 1-1 at ¶41), the United States is not seeking records for certain identified users
11 who are known to the Internal Revenue Service. A list of these users will be provided to Coinbase.

12 3. The United States seeks only the following information for the covered users:

13 a. Summons request 1: limited to name, address, tax identification number, date of
14 birth, account opening records, copies of passport or driver’s license, all wallet addresses,
15 and all public keys for all accounts/wallets/vaults.

16 b. Summons request 2.

17 c. Summons request 3: limited to agreements or instructions granting a third party
18 access, control, or approval authority.

19 d. Summons request 4.

20 e. Summons request 6: limited to correspondence between Coinbase and the
21 covered user or any third party with access to the account/wallet/vault pertaining to the
22 account/wallet/vault opening, closing, or transaction activity.

23 f. Summons request 7.

24 4. The United States reserves the right for the Internal Revenue Service to issue summonses
25 in individual examinations of Coinbase users for the information that it no longer seeks in this
26 proceeding.

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Dated this 6th day of July, 2017.

DAVID A. HUBBERT
Acting Assistant Attorney General

/s/ Jeremy N. Hendon
/s/ Amy Matchison
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing has been made this 6th day of July, 2017, via the Court’s ECF system to all users.

/s/ Amy Matchison
AMY MATCHISON
Trial Attorney, Tax Division
U.S. Department of Justice