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s Attorney

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[REDACTED]

Facsimil

E-mail:

[REDACTED]

Attorneys for Petitioner United States of America

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

[REDACTED]

Respondent.

No. [REDACTED]

BRIEF

Hon. R. Gary Klausner

Pursuant to the Court’s order dated December 10, [REDACTED], Exhibit 1 is a summary of the as-yet unproduced documents demanded in the summons that is the subject of this case, as well as the parties’ respective positions regarding those documents. Exhibit 2 is a document prepared by respondent that further explains his position.

Dated: February 15, [REDACTED]

Respectfully submitted,

[REDACTED]

[REDACTED]

s Attorney

Chief, Tax Division

[REDACTED]

[REDACTED]

States Attorney

Attorneys for Petitioner
United States of America

BEN-COHEN LAW FIRM, PLC

/s/ Pedram Ben-Cohen

PEDRAM BEN-COHEN

Attorney for Respondent Faraiolla F. Kashani

SIGNATURE ATTESTATION

Pursuant to Local Rule 5-4.3.4(a)(2), I hereby attest that all signatories listed above, and on whose behalf this filing is submitted, concur in the filing’s content and have authorized the filing.

Dated: February 15, [REDACTED]

Respectfully submitted,

[REDACTED]

[REDACTED]

s Attorney

Chief, Tax Division

[REDACTED]

[REDACTED]

States Attorney

Attorneys for Petitioner
UNITED STATES OF AMERICA

	Documents relating to foreign financial account	Why, a petitioner, the document is needed. Document may indicate...	ny, according to respondent, the document cannot be produced	Petition to respondent's response
1.	Respondent's First International Bank of Israel (FIBI) account application	How the account was initially funded, whether there are additional accountholders or authorized users, whether there are additional undisclosed accounts held by respondent, whether account was held by offshore legal entity	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
2.	Respondent's Bank Leumi le-Israel B.M. (BLI) account application	How account was initially funded, whether there are additional accountholders or authorized users, whether there are additional undisclosed accounts held by respondent, whether account was held by offshore legal entity	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each

				of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
3.	Respondent's pre-2004 BLI account statements	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
4.	Respondent's pre-2010 FIBI account statements	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
5.	Wire transfer authorizations	Unreported income, undisclosed financial	Respondent raises his Fifth	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v.</u>

	and confirmations for BLI account	accounts held by respondent, additional information regarding transactions from the account	Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p><u>Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
6.	Wire transfer authorizations and confirmations for FIBI account	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
7.	Deposit slips and deposited items for BLI account	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p>

			Please see attached.	The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
8.	Deposit slips and deposited items for FIBI account	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded, deceptive conduct by respondent relevant to penalties	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
9.	Credit and debit memorandum s and advices for BLI and FIBI accounts	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded, deceptive conduct by respondent relevant to penalties	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each

				of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
10.	Cancelled checks for BLI and FIBI accounts	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
11.	Check registers for BLI and FIBI accounts	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.

12.	Passbooks for BLI and FIBI accounts	Potential unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
13.	Loan applications for BLI and FIBI accounts	Whether respondent entered into one or more loans that assisted him with concealing his assets and/or evading his U.S. tax obligations, whether such loans were used to repatriate money into the United States, whether respondent included financial statements with the applications that disclosed the existence of his offshore accounts	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
14.	Promissory notes for BLI and FIBI accounts	Whether respondent negotiated a promissory note that assisted him with concealing his assets and/or evading his U.S. tax	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

		obligations, whether such notes were used to repatriate money into the United States, whether respondent included financial statements with the applications that disclosed the existence of his offshore accounts	summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
15.	Certificates of deposit for BLI and FIBI accounts	Whether respondent entered into one or certificates of deposit designed to assisted him with concealing his assets and/or evading his U.S. tax obligations, whether such notes were used to repatriate money into the United States	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
16.	Cashier's checks for BLI and FIBI accounts	Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded, when the account was repatriated	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

				<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
17.	<p>Money orders for BLI and FIBI accounts</p>	<p>Unreported income, undisclosed financial accounts held by respondent, additional information regarding transactions from the account, how the account was funded, when the account was repatriated</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
18.	<p>Safe deposit box rental agreements for BLI and FIBI accounts</p>	<p>Whether respondent attempted to conceal account by using a safe deposit box or hold mail service</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>

19.	Safe deposit box visitation ledgers for BLI and FIBI accounts	How frequently respondent visited accounts	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
20.	All correspondence relating to BLI and FIBI accounts	Extent to which respondent attempted to conceal account from authorities, other undisclosed accounts, how active respondent was in managing account, whether directed banks to conceal assets and/or assist him in evading his U.S. tax obligations	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
21.	Memorandum files maintained by bank, other financial	Extent to which respondent attempted to conceal account from authorities, other undisclosed accounts, how active respondent was in	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

	institution, or any officer or employee thereof, for BLI and FIBI accounts	managing account, whether directed banks to conceal assets and/or assist him in evading his U.S. tax obligations	summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
22.	Documents verifying the origin of the funds used to open the BLI and FIBI accounts	How account was funded	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
23.	Any “Know Your Customer” information given to the financial institution by the taxpayer, including all account set	How account was funded, whether there are additional accountholders, whether there are offshore legal entities associated with the account, whether directed banks to conceal assets and/or assist him in evading his U.S. tax obligations	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

	<p>up documents (e.g., signature cards, opening deposit slips, passport copies, certificates of beneficial ownership, letters of reference, certificates of clean funds, other source of funds documentation)” relating to BLI and FIBI accounts</p>			<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
<p>24.</p>	<p>Statements of certificate of deposit for BLI and FIBI accounts</p>	<p>How account was funded, when/whether funds were repatriated</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each</p>

				of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
	Documents relating to legal entities owned by respondent, including, but not limited to, foreign foundations, stiftungs, anstalts, corporations, and international business companies.	Why, according to petitioner, the document is needed. Document may reveal...	Why, according to respondent, the document cannot be produced	Petitioner's reply to respondent's response
25.	Statutes and/or articles establishing legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.

26.	By-laws	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
27.	Letters of wishes, letters of intent, orders of instructions and similar documents expressing the founder's or beneficiary's wishes or instructions regarding the entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
28.	Documents relating to the appointment	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and

	of protectors or enforcers of the legal entities		privilege. Additionally, the summons is overly broad. Please see attached.	therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
29.	Assignment agreements	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
30.	Profits of the legal entity and/or beneficial owner	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968).

			Please see attached.	The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
31.	Documents reflecting transfers of the original assets held by the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
32.	Documents identifying all beneficial owners of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each

				of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
33.	Agreements between any financial institution and the economic founder and/or beneficiaries of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
34.	Portfolio management agreements	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.

35.	Documents reflecting the governing and/or administering bodies of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
36.	General and specific powers of attorney	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
37.	Agency agreements	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

			summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
38.	Documents reflecting a change from mandate with agency agreement to mandate without agency agreement	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
39.	Order to cancel agency agreement	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

				<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
40.	Registrations	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
41.	Certificates of good standing	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>

42.	Certificates of incumbency	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
43.	Certificates of incorporation	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
44.	Public registry extracts	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

			summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
45.	Resolutions and protocols	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
46.	Invoices from any bank to the entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

				<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
47.	<p>Bank documents, including signature cards, powers of attorney, records of cash deposits, cash withdrawals, checks, wire transfers, electronic transfers, loans, loan applications, credit cards</p>	<p>Whether respondent used offshore entities to evade U.S. tax laws</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
48.	<p>Know you customer documentation, including identification of founder and beneficial owners, profile of founder and beneficial owners,</p>	<p>Whether respondent used offshore entities to evade U.S. tax laws</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each</p>

	copies of passports			of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
49.	Documents under "hold mail" or "mail to be kept at the financial institution" agreements	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
50.	Records of safe deposit boxes	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.

51.	Documents pertaining to the assets of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
52.	Documents with the initials or signature of the founder or beneficial owners of the entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
53.	Proof of payment of the minimum capitalization	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

	of the legal entity		summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
54.	Documents pertaining to or reflecting deposits to and payments from the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
55.	Correspondence to, from, or on behalf of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

				<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
56.	Contracts, central agreements, leasing agreements, royalty agreements entered into or on behalf of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
57.	Profit and loss statements	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>

58.	Financial institution checklists and other documents regarding “suspicious transactions”	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.
59.	Declarations of due diligence signed by the founder and/or beneficial owner(s)	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.
60.	Documents created or signed by the legal entity’s advisor	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

	and/or secretary		summons is overly broad. Please see attached.	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
61.	Documents created or signed by the legal entity's board	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
62.	Organization charts	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United</u></p>

				<p><u>States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
63.	<p>Discharge declarations of founder and/or beneficiary to legal entity's board</p>	<p>Whether respondent used offshore entities to evade U.S. tax laws</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>
64.	<p>Orders to change representation</p>	<p>Whether respondent used offshore entities to evade U.S. tax laws</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968).</p> <p>The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.</p>

65.	Orders of cancellation of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
66.	Documents reflecting liquidation and/or cancellation of the legal entity	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United States</u> , 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u> , 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u> , 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u> , 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS's inquiry, as described in the left-hand column.
67.	Internal notes and memoranda of any financial	Whether respondent used offshore entities to evade U.S. tax laws	Respondent raises his Fifth Amendment privilege. Additionally, the	Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u> , 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u> , 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u> , 335 U.S. 1 (1948); <u>Grosso v. United</u>

	<p>institution or its employees and representative s reference any aspect of the legal entity, founder, and/or beneficiaries</p>		<p>summons is overly broad. Please see attached.</p>	<p><u>States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>
<p>68.</p>	<p>Last wills and testaments of the founder and all beneficiaries</p>	<p>Whether respondent used offshore entities to evade U.S. tax laws</p>	<p>Respondent raises his Fifth Amendment privilege. Additionally, the summons is overly broad. Please see attached.</p>	<p>Respondent cannot invoke his Fifth Amendment rights because the very act of producing the documents is not incriminating in itself. <u>United States v. Hubbell</u>, 530 U.S. 27 (2000). Further, the documents are required records and therefore excepted from the Fifth Amendment. <u>In re M.H.</u>, 648 F.3d 1067 (9th Cir. 2011); <u>Shapiro v. United States</u>, 335 U.S. 1 (1948); <u>Grosso v. United States</u>, 390 U.S. 62, 67-68 (1968); <u>Marchetti v. United States</u>, 390 U.S. 39 (1968). The summons is not overly broad because it describes in sufficient detail the documents respondent is required to produce. <u>United States v. Abrahams</u>, 905 F.2d 1276, 1282-85 (9th Cir 1990), <u>overruled on other grounds by United States v. Jose</u>, 131 F.3d 1325, 1329 (9th Cir. 1997) (en banc). Further, each of the requested documents is potentially relevant to the IRS’s inquiry, as described in the left-hand column.</p>