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9 UNITED STATES DISTRICT COURT  
 10 CENTRAL DISTRICT OF CALIFORNIA  
 11 WESTERN DIVISION  
 12

13 United States of America,  
 14 Petitioner,  
 15 v.  
 16 Saeedeh Mirshahi,  
 17 Respondent.

Case No.  
 Petition to Enforce Internal Revenue  
 Service Summons; Memorandum of  
 Points and Authorities; and  
 Declarations in Support thereof  
 Exhibits redacted to exclude Personal  
 Identifiers pursuant to Fed. R. Civ.  
 Proc. 5.2 and Local Rule 5.2-1

**PETITION**

The United States of America (“Petitioner”) states:

1. This proceeding to judicially enforce an Internal Revenue Service administrative summons is brought pursuant to the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a). The IRS has properly served Saeedeh Mirshahi (“Respondent” or “Mirshahi”) with a summons, and Respondent has failed to produce the requested documents and to appear and give testimony.

2. Respondent resides or conducts business or both in the federal judicial district of the Central District of California.

3. The Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters (1988) provides for mutual assistance in tax administration between member states, including the United States and the United Kingdom.

4. On July 31, 2018, September 19, 2018, and November 14, 2018, Her Majesty’s Revenue & Customs of the United Kingdom submitted exchange-of-information requests to the Internal Revenue Service pursuant to the Convention regarding Paul Baxendale Walker (“Walker” or “the taxpayer”) for the period from January 1, 2007 through December 31, 2018.

5. Pursuant to the exchange-of-information requests, and in accordance with 26 U.S.C. § 7602, the IRS issued a summons to Respondent on February 16, 2021 to give testimony and provide books, papers, records, and other data sought in the EOI Requests. A copy of the summons is attached as Exhibit M1 to the Declaration of Christine Lam.

6. In connection with this investigation, the summons was served in accordance with law on Respondent in the manner described in the Certificate of Service. A true and correct copy of the Certificate of Service is attached as Exhibit M2 to the attached Declaration of Christine Lam.

1           7. Notice of third-party contact was provided as required by 26  
2 U.S.C. § 7609. A true and correct copy of the notice is attached as Exhibit M3  
3 to the Declaration of Christine Lam.

4           8. Respondent has failed to provide testimony or produce the  
5 required books, records, papers, and other data in response to the summons,  
6 and such failure has continued to the date of this petition.

7           9. The IRS is not in possession or control of the books, records,  
8 papers, and other data sought by the summons.

9           10. All administrative steps required by the Internal Revenue Code  
10 in connection with the issuance and service of the summons have been taken.

11           11. The testimony and the books, records, papers, and other data  
12 sought by the summons are necessary in order to properly pursue and  
13 complete the investigation.

14           12. No recommendation for criminal prosecution of the taxpayer has  
15 been made by the IRS to the United States Department of Justice. In  
16 addition, no Department of Justice referral, as described in 26 U.S.C.  
17 § 7602(d), is in effect with respect to the taxpayer.

18           WHEREFORE, Petitioner requests the Court to enforce the IRS  
19 administrative summons as follows:

20           A. Respondent be ordered to appear and show cause before this  
21 Court why Respondent should not be compelled to give testimony and to  
22 produce the books, records, papers, and other data as specified in the  
23 summons;

24           B. That Respondent be ordered by this Court to appear before an  
25 authorized representative of the IRS at a time and place to be determined by  
26 the IRS and to give testimony and to produce the books, records, papers, and  
27 other data as specified in the summons; and  
28

1 C. That the Court grant the Petitioner its costs in this proceeding  
2 and such other and further relief as may be just and proper.

3  
4 Respectfully submitted,

5 TRACY L. WILKISON  
6 Acting United States Attorney  
7 THOMAS D. COKER  
8 Assistant United States Attorney  
9 Chief, Tax Division

10 Dated: October 1, 2021

11 /s/  
12 GAVIN GREENE  
13 Assistant United States Attorney  
14 Attorneys for the United States of America  
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1 **Memorandum of Points and Authorities**

2 **A. IRS authority to issue a summons for testimony and documents**

3 Pursuant to 26 U.S.C. § 7602(a) the Internal Revenue Service the  
4 power to summon books, papers, records, or other data and to take the  
5 testimony of any person for the purpose of ascertaining the correctness of a  
6 tax return, to determine a taxpayer's tax liability, and to collect a taxpayer's  
7 tax liability as follows:

8 For the purpose of ascertaining the correctness of any return, making a  
9 return where none has been made, determining the liability of any  
10 person for any internal revenue tax or the liability at law or in equity of  
11 any transferee or fiduciary of any person in respect of any internal  
12 revenue tax, or collecting any such liability, the Secretary is  
13 authorized--

- 14 1. To examine any books, papers, records, or other data which may  
15 be relevant or material to such inquiry;
- 16 2. To summon the person liable for tax or required to perform the  
17 act, or any officer or employee of such person, or any person  
18 having possession, custody, or care of books of account containing  
19 entries relating to the business of the person liable for tax or  
20 required to perform the act, or any other person the Secretary  
21 may deem proper, to appear before the Secretary at a time and  
22 place named in the summons and to produce such books, papers,  
23 records, or other data, and to give such testimony, under oath, as  
24 may be relevant or material to such inquiry; and
- 25 3. To take such testimony of the person concerned, under oath, as  
26 may be relevant or material to such inquiry.

27 *See also Crystal v. United States*, 172 F.3d 1141, 1143-44 (9th Cir. 1999).

1 Internal Revenue Code 26 U.S.C. §§ 7402(b), 7604 grant authority to  
2 United States district courts to issue orders compelling, through their  
3 powers of contempt, compliance with the IRS summonses. *See also United*  
4 *States v. Gilleran*, 992 F.2d 232, 233 (9th Cir. 1993). An IRS summons is  
5 issued administratively, “but its enforcement is only by federal court  
6 authority in ‘an adversary proceeding’ affording the opportunity for  
7 challenge and ‘complete protection to the witness.’” *United States v. Church*  
8 *of Scientology*, 520 F.2d 818, 821 (9th Cir. 1975) (quoting *Donaldson v.*  
9 *United States*, 400 U.S. 517, 525 (1971)).

10 Because the enforcement of an IRS summons invokes the process of the  
11 court, the court will not enforce a summons if it would constitute an abuse of  
12 process. *United States v. Powell*, 379 U.S. 48, 58 (1964). Such an abuse would  
13 occur if the summons was issued for an improper purpose, such as, for  
14 example, to harass the taxpayer. *Id.*; *United States v. Stuart*, 489 U.S. 353,  
15 360 (1989). Accordingly, to obtain enforcement of an IRS summons, the  
16 government is required to make a *prima facie* case for enforcement of the  
17 summons. *Crystal*, 172 F.3d at 1143-44; *Gilleran*, 992 F.2d at 233.

18 In order to establish a *prima facie* case for enforcement of an IRS  
19 summons, the government need only make a “minimal” showing that (1) the  
20 investigation will be conducted pursuant to a legitimate purpose; (2) the  
21 inquiry may be relevant to the purpose; (3) the information sought is not  
22 already within the IRS’s possession; and (4) that the administrative steps  
23 required by the Internal Revenue Code have been followed. *See also Crystal*,  
24 172 F.3d at 1143-44 (citing *United States v. Powell*, 379 U.S. 48, 57-58  
25 (1964)). The government’s “burden is minimal ‘because the statute must be  
26 read broadly in order to ensure that the enforcement powers of the IRS are  
27 not unduly restricted.’” *Id.* at 1144 (quoting *Liberty Fin. Servs. v. United*  
28 *States*, 778 F.2d 1390, 1392 (9th Cir. 1985)). Once the Government has made

1 its *prima facie* case, the summoned party bears the “heavy” burden to  
2 “disprove the actual existence of a valid civil tax determination or collection  
3 purpose by the Service[.]” *Id.*

4 Normally, the government makes the “good faith” showing of  
5 materiality and relevancy required by *Powell* in the petition to enforce the  
6 summons and the accompanying declaration of the issuing IRS agent. *See id.*  
7 (quoting *United States v. Dynavac, Inc.*, 6 F.3d 1407, 1414 (9th Cir. 1993)).

8 As to the required showing of relevance, the Supreme Court stated in  
9 *United States v. Arthur Young & Co.*, 465 U.S. 805, 814 (1984):

10 As the language of § 7602 clearly indicates an IRS summons is not to  
11 be judged by the relevance standards used in deciding whether to  
12 admit evidence in federal court. *Cf.* Fed. Rule Evid. 401. The language  
13 “may be” reflects Congress’ express intention to allow the IRS to obtain  
14 items of even potential relevance to an ongoing investigation without  
15 reference to its admissibility. The purpose of Congress is obvious: the  
16 Service can hardly be expected to know whether such data will in fact  
17 be relevant until it is procured and scrutinized. As a tool of discovery,  
18 the 26 U.S.C. § 7602 summons is critical to the investigation and  
19 enforcement functions of the IRS, see *United States v. Powell*, 379 U.S.  
20 48, 57 (1964); the Service therefore should not be required to establish  
21 that the documents it seeks are actually relevant in any technical,  
22 evidentiary sense.

23 “Once the Government has established its *prima facie* case, the district  
24 court issues an order requiring the party on whom the summons has been  
25 served to show cause, at an enforcement hearing, why compliance with the  
26 summons should not be required.” *United States v. Samuels, Kramer & Co.*,  
27 712 F.2d 1342, 1345 (9th Cir. 1983). The burden of proof is shifted to the  
28 person challenging the summons to “refute the Government’s *Powell* showing  
of good faith to oppose successfully the enforcement of an IRS summons.” *Id.*  
at 1346; see also *Crystal*, 172 F.3d at 1144. “The taxpayer may challenge and  
attempt to rebut the *prima facie* case of good faith the government has  
established or attempt to show that enforcement of the summons would  
otherwise constitute an abuse of process.” *Gilleran*, 992 F.2d at 233; see also  
*Crystal*, 172 F.2d at 1144. “The taxpayer, however, carries a heavy burden of

1 convincing the district court to deny enforcement.” *United States v. Stuckey*,  
2 646 F.2d 1369, 1372 (9th Cir. 1981); accord *Crystal*, 172 F.3d at 1144.

3 “[S]ummons enforcement proceedings should be summary in nature  
4 and discovery should be limited.” *United States v. Derr*, 968 F.2d 943, 945  
5 (9th Cir. 1992) (quoting *United States v. Stuart*, 489 U.S. 353, 369 (1989),  
6 quoting S. Rep. No. 97 494, 97th Cong. 2d Sess., vol. 1, 285 (1982)); see also,  
7 *Church of Scientology*, 520 F.2d at 821.<sup>1</sup> “The taxpayer must allege specific  
8 facts and evidence to support his allegations’ of bad faith or improper  
9 purpose.” *Crystal*, 172 F.3d at 1144 (quoting *United States v. Jose*, 131 F.3d  
10 1325, 1328 (9th Cir. 1997)) and *Liberty Financial Services*, 778 F.2d at 1392.  
11 A party opposing the summons must be able to come forward with at least “a  
12 minimal amount of evidence just to entitle him or her to an evidentiary  
13 hearing.” *Stuckey*, 646 F.2d at 1372. In this Circuit, the Court may allow  
14 limited discovery “only if the taxpayer can make a substantial preliminary  
15 showing of abuse or wrongdoing.” *Stuckey*, 626 F.2d at 1374.

16 In *Donaldson*, 400 U.S. at 528-29, the Supreme Court noted that Fed.  
17 R. Civ. Proc. 81(a)(3) allows the Court to limit the application of the federal  
18 rules in summons enforcement proceedings. In keeping with the summary  
19 nature of these proceedings, the show cause order is an appropriate tool to  
20

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21 <sup>1</sup> The Fifth Circuit has discussed the procedure to be followed in summons  
22 enforcement proceedings:

23 To ascertain whether there is any basis for questioning the summons,  
24 the traditional show cause order is an effective and appropriate  
25 procedural tool. Indeed, it harmonizes procedure with the substantive  
26 principle that puts the burden on the summoned party “of showing an  
27 abuse of the court’s process.” [*Powell*, 379 U.S. 58]. In no way does its  
28 use extinguish the adversary proceeding which the decisions call for.  
Rather it is a principle means by which the enforcing Court can  
determine whether there is anything to “hear” and if so to give proper  
scope and direction to an orderly, but expeditious, adjudication of the  
points in controversy.

*United States v. Newman*, 441 F.2d 165, 169 (5th Cir. 1971).

1 place the burden of proof on the summoned party after the government's  
2 *prima facie* case has been made.

3 If no substantial challenge to the validity of the summons is made in a  
4 sworn affidavit or declaration alleging specific facts, the matter should be  
5 decided on the pleadings before the district court with no further  
6 proceedings, the summons should be enforced, and the IRS should be allowed  
7 to obtain the summoned testimony, books, papers, records, and other data.  
8 See, e.g., *Liberty Fin. Servs.*, 778 F.2d at 1392-93 (IRS affidavit was not  
9 controverted).

10 "Enforcement of a summons is generally a summary proceeding to  
11 which a taxpayer has few defenses." *Derr*, 968 F.2d at 945; *accord Crystal*,  
12 172 F.3d at 1144. "[T]he sole purpose of the enforcement proceeding is to  
13 ensure that the IRS has issued the summons for proper purpose and in good  
14 faith, and ... the district court is strictly limited to enforcing or denying IRS  
15 summonses." *Jose*, 131 F.3d at 1328-29.

16 **B. The United States has a tax treaty with the United Kingdom to**  
17 **provide mutual assistance in tax cases.**

18 The Joint Council of Europe/OECD Convention on Mutual  
19 Administrative Assistance in Tax Matters (1988) ("Convention") provides for  
20 mutual assistance in tax administration between member states.<sup>2</sup> Both the  
21 United States and the United Kingdom are member states of the  
22 Convention.<sup>3</sup>

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25 <sup>2</sup> The text of the original Convention is available at  
26 [https://www.oecd.org/ctp/exchange-of-tax-](https://www.oecd.org/ctp/exchange-of-tax-information/Convention_On_Mutual_Administrative_Assistance_in_Tax_Matters_Report_and_Explanation.pdf)  
27 [information/Convention\\_On\\_Mutual\\_Administrative\\_Assistance\\_in\\_Tax\\_Matters\\_Report\\_and\\_Explanation.pdf](https://www.oecd.org/ctp/exchange-of-tax-information/Convention_On_Mutual_Administrative_Assistance_in_Tax_Matters_Report_and_Explanation.pdf) (accessed 9/1/2021).

28 <sup>3</sup> [https://www.oecd.org/tax/exchange-of-tax-](https://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf)  
[information/Status\\_of\\_convention.pdf](https://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf)

1 Article 4 – General provision, provides that the parties shall exchange  
2 any information that is foreseeably relevant to (a) the assessment and  
3 collection of tax, and the recovery and enforcement of tax claims, and (b) the  
4 prosecution before an administrative authority or the initiation of  
5 prosecution before a judicial body.

6 Article 5 – Exchange of information on request, provides that at the  
7 request of the applicant state (UK), the requested state (US) shall provide  
8 the applicant state with any information referred to in Article 4 which  
9 concerns particular persons or transactions. If the information available in  
10 the tax files of the requested state (US) is not sufficient to enable it to comply  
11 with the request for information, that state (US) shall take all relevant  
12 measures to provide the applicant state with the information requested.

13 **C. The IRS issued a summons in response to a request for assistance**  
14 **from Her Majesty’s Revenue & Customs of the United Kingdom**

15 By a letter dated July 31, 2018, Her Majesty’s Revenue and Customs  
16 (“HMRC”) of the United Kingdom (the “U.K. Competent Authority”),  
17 submitted an exchange-of-information request (“EOI Request”) to the United  
18 States pursuant to Article 5 of the Convention. Declaration of Deborah  
19 Palacheck (“Palacheck”) ¶ 4. The U.K. Competent Authority supplemented  
20 its EOI Request on September 19 and November 14, 2018. *Id.*

21 HMRC is investigating Mr. Paul Baxendale Walker’s (“Walker”) United  
22 Kingdom personal income tax liabilities for the taxable periods from January  
23 1, 2007 to December 31, 2018. *Id.* ¶ 5. The EOI Request explains that  
24 Walker, through his business (Brunswick Wealth, LLP, formerly Baxendale  
25 Walker, LLP (“BWLLP”)), designed and sold tax avoidance schemes to U.K.  
26 residents. *Id.* HMRC believes the tax liability of these residents is in excess  
27 of £1 billion. *Id.* It further believes Walker used these same schemes to avoid  
28 paying tax on the significant fees he earned from their sales. *Id.*

1 Walker has been uncooperative with HMRC's inquiries and has  
2 attempted to frustrate its investigation. *Id.* ¶ 6. On July 22, 2013, he sold  
3 BWLLP, including the business's historic clients, office papers, and  
4 electronic records, to Hawk Consultancy, LLC, a United States limited  
5 liability corporation. *Id.* HMRC learned that Saeedeh Mirshahi ("Mirshahi")  
6 is the sole director and shareholder of Hawk Consultancy, LLC. Despite  
7 BWLLP's profits, HMRC is not aware of any consideration paid by Mirshahi  
8 to Walker for these business assets. *Id.* On the contrary, HMRC has evidence  
9 that entities linked to Walker made significant payments to Mirshahi  
10 between April 2007 and April 2013. *Id.* HMRC seeks assistance in gathering  
11 records related to the sale of BWLLP to Hawk Consultancy, LLC and  
12 Walker's payments to Mirshahi. *Id.*

13 In addition to Walker's sale of his business assets to Hawk  
14 Consultancy, LLC and payments to Mirshahi, HMRC seeks information  
15 related to Walker's dealings with Mirshahi and Hawk Consultancy, LLC,  
16 including:

- 17
- 18 a. Baxendale Walker Renumeration Trust: After Walker and BWLLP  
19 contributed £51 million to this trust, he delegated management  
20 power to Hawk Consultancy, LLC to manage the trust assets.  
21 Mirshahi subsequently revised the trust accounts, reducing  
22 contributions and turnover, potentially in attempt to frustrate  
23 HMRC's investigation.
  - 24 b. Minerva Services Ltd.: Walker identified Minerva Services Ltd. as  
25 holding the intellectual property and ownership of his tax avoidance  
26 schemes. HMRC has evidence that Mirshahi is the entity's beneficial  
27 owner.
- 28

1 c. Real property purchases: On March 9, 2018, Walker purchased 8  
2 Mitre Close Swadlington, Derbyshire on behalf of Hawk Recovery  
3 Ltd., a U.K. resident company owned by Mirshahi, with funds  
4 contributed by her.

5 d. Hawk Recovery LLC: Hawk Recovery, LLC and Hawk Consultancy,  
6 LLC were awarded judgments of \$34,090,826 and \$100,000,000,  
7 respectfully, in Walker's bankruptcy proceedings as his alleged  
8 creditors. *Id.* ¶ 7.

9  
10 HMRC requests documents and information in Mirshahi and Hawk  
11 Consultancy, LLC's possession relating to HMRC's areas of inquiry. *Id.* ¶ 8.  
12 The EOI Request seeks items in Mirshahi's possession such as:  
13 documentation underlying her submission of revised trust accounts, bank  
14 details and account statements, and information verifying her connection to  
15 the other Hawk entities, Hawk Recovery, LLC and Hawk Recovery Ltd. *Id.*  
16 HMRC also seeks items in Hawk Consultancy, LLC's possession, such as:  
17 BWLLP's historic clients, office papers, records, and accounts, formal  
18 Baxendale Walker Renumeration Trust documents, and documentation of  
19 service fees and loans made in relation to the trust. *Id.*

20 The EOI Request states that it is in conformity with the laws and  
21 administrative practices of the United Kingdom. *Id.* ¶ 9. The EOI Request  
22 states that HMRC has exhausted all means available in the United Kingdom  
23 to obtain the information requested. *Id.* ¶ 10. Following the receipt of the  
24 EOI Request, the IRS assigned it to the Joint International Taskforce on  
25 Shared Intelligence and Collaboration ("JITSIC"). *Id.* ¶ 11. Senior Revenue  
26 Agent and JITSIC Specialist Christine Lam issued the summons requesting  
27 the information and documents described in the EOI Request. *Id.* ¶ 11.  
28

1 The purpose of the summons in this case is to gather information and  
2 documents on behalf of HMRC's investigation of Walker and provide the  
3 collected information to HMRC pursuant to the Convention. *Id.* ¶ 12. The  
4 United States Competent Authority has reviewed the EOI Request and  
5 confirmed with the U.K. Competent Authority its need for the requested  
6 information. *Id.* ¶ 13. Based upon available information, including  
7 information furnished by HMRC, the United States Competent Authority  
8 has determined that there is a reasonable basis to believe that the  
9 information requested in the summonses is relevant to HMRC's  
10 determination of Walker's proper United Kingdom income tax liability. *Id.* ¶  
11 14. The United States Competent Authority has determined that HMRC's  
12 EOI Request is a proper request within the Convention, and that it is  
13 appropriate for the United States to honor the EOI Request and thereby lend  
14 assistance and support HMRC, as contemplated by the Convention, by  
15 exercising its tax-related information-gathering authority and issuing the  
16 summonses at issue in this proceeding. *Id.* ¶¶ 15-16.

17 IRS Revenue Officer Christine Lam issued a summons to Mirshahi,  
18 which was served on February 16, 2021. Declaration of Christine Lam  
19 ("Lam") ¶¶ 7-8. Revenue Officer Lam gave notice of the summons to Walker,  
20 Brunswick Wealth, LLP, Minerva Services Ltd., Buckingham Wealth Ltd.,  
21 and Baxendale Walker LLP Remuneration Trust by registered mail on  
22 February 17, 2021, as well as leaving notice copies at the last and usual  
23 place of abode of the person summoned. *Id.* ¶ 9. At the time that the  
24 summons was issued and served, the summoned information was not in the  
25 possession of the IRS. *Id.* ¶ 10. All administrative steps required by the  
26 Internal Revenue Code for the issuance of the summonses have been taken.  
27 *Id.* ¶ 11. There is no "Justice Department referral," as that term is described  
28 in Section 7602(d)(2) of the Internal Revenue Code, in effect regarding

1 Walker. *Id.* ¶ 12. For the reasons set forth below, the Court should order  
2 Mirshahi to show cause why the summons should not be enforced.

3 **D. The Powell Factors have been satisfied and the summons should**  
4 **be enforced**

5 As explained above, the Supreme Court in *United States v. Powell* set  
6 forth four factors to establish a prima facie case that an IRS summons is  
7 valid: (1) the summons was issued for a legitimate purpose; (2) the  
8 summoned data may be relevant to that purpose; (3) the data is not already  
9 in the IRS's possession; and (4) the IRS has followed the administrative steps  
10 for issuing and serving the summons. The Supreme Court in *United States v.*  
11 *Stuart*, determined that the *Powell* factors are applicable even if the IRS  
12 issued the summons pursuant to a treaty with a foreign country, and they  
13 are satisfied here. 489 U.S. 353, 356 (1989); *Lidas, Inc. v. United States*, 238  
14 F.3d 1076, 1082 (9th Cir. 2001) (“The same test applies where the IRS issues  
15 a summons at the request of a tax treaty partner.”).

16 First, the summons was issued for a legitimate purpose. The U.S.  
17 Competent Authority determined that the Treaty Request is proper under  
18 the Convention, and, accordingly, the United States has an obligation under  
19 the treaty to provide the requested assistance to the HMRC.

20 Second, the information sought is relevant to the examination. As  
21 HMRC set forth in its request, Walker has been responsible for designing  
22 and selling a range of tax avoidance schemes to U.K. residents. He sold his  
23 business BWLLP, to Hawk Consultancy, LLC, a U.S. company controlled by  
24 Respondent. The sale included all of BWLLP's clients, office papers, and  
25 electronic records. The information requested in the summons may assist  
26 HMRC in determining Walker's tax liabilities, and his ability to pay any  
27 accrued or assessed tax liabilities.

1 Third, the information sought by the summons is not already in the  
2 possession of the IRS or the HMRC tax authorities.

3 Fourth, the required administrative steps have been followed because  
4 the summons was properly issued, it was served on Respondent, and notice  
5 was mailed to Walker.

6 **E. Conclusion**

7 Based on the foregoing, the United States has established its prima  
8 facie case for enforcement. The Court should now issue an order directing  
9 Respondent to show cause why the IRS summons should not be enforced.

10 If Respondent fails to respond to or rebut the government's *prima facie*  
11 case for enforcement, then the Court should later issue an order enforcing  
12 the IRS summons and compelling Respondent to appear before an authorized  
13 representative of the IRS at a time and place to be determined by the IRS,  
14 and give testimony and produce the books, records, papers, and other data  
15 for examination and copying as required by the Internal Revenue Service  
16 summons.

17  
18 Respectfully submitted,

19 TRACY L. WILKISON  
20 Acting United States Attorney  
21 THOMAS D. COKER  
22 Assistant United States Attorney  
23 Chief, Tax Division

24 Dated: October 1, 2021

25 /s/  
26 GAVIN GREENE  
27 Assistant United States Attorney  
28 Attorneys for the United States of America