

Lesson 14

SUMMONS

INTRODUCTION

Congress recognized that the IRS cannot properly administer the tax laws if it is denied access to certain information it has a legitimate right to know. For this reason, the IRC contains provisions giving the Examination, Criminal Investigation, and Collection Divisions the authority to require taxpayers and other persons to provide the Service with information required to enforce provisions of the IRC it needs to fulfill its responsibilities. This authority is exercised by the service of summonses, if the required information is not voluntarily furnished.

OBJECTIVES

At the end of this lesson, you will be able to:

- 14-1. Determine when to serve a summons.
- 14-2. Determine who may be summoned.
- 14-3. Determine the type of summons required.
- 14-4. Prepare a collection summons.
- 14-5. Properly record the Certificate of Service of Summons and Notice.
- 14-6. Properly refer a summons for enforcement.
- 14-7. Determine when the notification requirement for service upon third-party recordkeepers is applicable.

USE OF THE SUMMONS

The summons enables authorized collection employees to secure information and record from those persons who will not cooperate with IRS.

It can be used to compel the appearance of persons, with or without documents, and their testimony on matters pertinent to a tax investigation. The summons should not be used indiscriminately; it is generally used only if the desired information or records cannot be secured inhouse or, will not be surrendered voluntarily, or the witness specifically requests the summons.