

The majority of summonses served by revenue officers fall into three categories:

1. Those served upon a taxpayer to produce certain books and records necessary to prepare a tax return.
2. Those served upon taxpayer to produce documents and records necessary to prepare a collection information statement.
3. Those served upon financial institutions to obtain copies of documents used in asserting 100 percent penalties.

Revenue officers, 65-9 and above are authorized to:

1. Serve any properly issued summons,
2. Set the time and place for examinations,
3. Administer oaths to witness,
4. Take testimony under oath,
5. Certify papers, and
6. Receive and examine books and records produced in compliance with a summons.

You may issue a summons to compel testimony that may be relevant or material to the production of books, papers, or records, or to compel the production of other data that may be relevant or material. The summons is a means of obtaining information; it may not be used to compel a taxpayer, or any other person, to bring in assets. Likewise, it is not a proper device to compel the taxpayer to file a return; however, you can use a summons to obtain the necessary information to enable you to prepare the return for the taxpayer under IRC section 6020 or to refer the investigation to the Examination function.

In most cases, you will describe specifically in the summons the data the summoned person is required to produce. If you can't describe the data use a summons to require testimony, under oath, as to what papers or documents pertinent to the investigation the summoned person possesses. You may then issue a subsequent summons that is legally sufficient in its description of the pertinent papers, documents, or records.