

2. Can you obtain the information through other means? For example, it may be possible to secure the data you need from a tax return or from other parties without the use of a summons. In cases where a levy is made or about to be made, information about the assets subject to levy may be obtained under the authority of IRC section 6333. Form 2270 can only be used to secure information to determine whether a 3rd party is in possession of assets subject to levy.
3. Have you exhausted all reasonable efforts to obtain the information voluntarily from the taxpayer when the information is required for preparing delinquent returns or Form 433-A or-B, Collection Information Statement? Ordinarily, you will make at least one attempt to contact the taxpayer in the field before issuing a summons in such cases.
4. Does the case involve a refusal to file or sign a delinquent excise or employment tax return? Sufficient information may be available to prepare or process the return under the authority of IRC section 6020(b).
5. Do you believe that the information possessed by the summoned person is of sufficient value, in relation to the tax liability, to warrant the time and expenses of paying the taxpayer or third parties certain fees and costs associated with complying with the summons and pursuing enforcement? Will abandoning enforcement adversely affect the possibility of voluntary compliance?
6. Is a criminal case pending?

In considering the advisability of issuing a summons, You should consider each of the factors that bear on the particular case. No hard and fast rule can be established for weighing the costs involved against the value of the information sought and the amount of the actual or potential tax liability. In most cases, issuing a summons solely to obtain information needed for preparing a delinquent return would be undesirable if you believe that no net tax would be due on that return and no important issues of compliance were involved.

Do not issue a summons in connection with a criminal case pending with the Department of Justice to obtain information from the taxpayer or a witness, or to uncover assets to apply against liabilities, unless you first obtain clearance from the Justice Department (through District Counsel and Chief Counsel). If you know that Chief Counsel or District Counsel has pending before it a matter involving your taxpayer, consult them through channels to determine what coordination is necessary.