



## Recommendation 75-10

### Internal Revenue Service Procedures: The IRS Summons Power

---

(Adopted December 11-12, 1975)

(a) *Information on the Summons.* The Internal Revenue Service should revise its Summons form (Form 2039) to delete extraneous language and references to particular statutes, regulations, or fact situations, and to include, preferably on its face, and in a prominent position and type style:

(1) A brief and specific description of administrative procedures available to the summoned party for raising objections to the summons or to questions propounded at the appearance; and

(2) A statement that if the summoned party fails to comply with the summons or fails to answer questions propounded, the Service may seek a court order to compel compliance, and that where the summoned party fails to appear or otherwise to comply with the summons willfully and without legal excuse, he may be subject to contempt proceedings or criminal prosecution.

(b) *Notification to Taxpayer of Summons to Third Parties.* At the time a summons is served on a third party requesting testimony or production of documents, or as soon as feasible thereafter, the Internal Revenue Service should transmit a copy of such summons to the person to whom such testimony or documents relate.

(c) *Management Monitoring of Use of Summons.* To assure better oversight by its management of the use of the summons by its officers and employees, the Internal Revenue Service should prepare and maintain statistics and analyses for each taxpayer class, to the extent possible, comprising the following data:

- (1) Number of summonses issued;
- (2) Classifications of employees issuing summonses;
- (3) Number of summonses with which there is voluntary compliance;



## ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

(4) Number of summonses with which there is not voluntary compliance and for which it is decided not to seek judicial enforcement, together with the reasons for such decisions; and

(5) Number of summonses with which there is not voluntary compliance and for which it is decided to seek enforcement, together with the reasons for such decisions, whether judicial enforcement is granted or denied, and the reasons for denial of enforcement.

### **Citations:**

41 FR 3987 (January 27, 1976)

\_\_\_ FR \_\_\_\_\_ (2012)

4 ACUS 46