



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.5.2

DECEMBER 12, 2023

EFFECTIVE DATE

(12-12-2023)

PURPOSE

- (1) This transmits a revision to IRM 25.5.2, Summons, Preparation

MATERIAL CHANGES

- (1) IRM 25.5.2.1.7: editorial correction to the SharePoint Knowledge Base link.
- (2) IRM 25.5.2.4: editorial correction to the SharePoint Knowledge Base link.
- (3) IRM 25.5.2.4.1.4: editorial correction to the SharePoint Knowledge Base link.
- (4) IRM 25.5.2.4.1.5: editorial term correction from virtual currency to digital assets.
- (5) IRM 25.5.2.5: editorial link correction to Delegation Order 25-1 (Rev.1) Summonses, Oaths, Certifications, and Related Functions.
- (6) IRM 25.5.2.6: editorial link correction to Delegation Order 25-1 (Rev.1) Summonses, Oaths, Certifications, and Related Functions.
- (7) Exhibit 25.5.2-1: editorial link correction to summons forms and links to the SharePoint Knowledge Base.
- (8) Exhibit 25.5.2-15: editorial term correction from virtual currency to digital assets and link correction to the SharePoint Knowledge Base.
- (9) The revisions to this section include editorial changes, formatting, and IRM reference corrections throughout.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.5.2 dated October 31, 2022.

AUDIENCE

All Operating Divisions and Functions

Signed by
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Acting Director, Collection Policy
Small Business / Self Employed

25.5.2

Preparation

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25.5.2.1
(10-31-2022)
Program Scope and Objectives

- (1) The Summons Handbook provides guidelines for all IRS functions in one multi-functional handbook.
- (2) **Purpose:** This IRM section provides instructional procedures for the preparation of summonses.
- (3) **Audience:** IRS employees authorized to issue or approve a summons.
- (4) **Policy Owner:** Director, Collection Policy, SB/SE.
- (5) **Program Owner:** Collection Policy Enforcement, SB/SE.
- (6) **Primary Stakeholders:** IRS employees who require testimony or the production of records.
- (7) **Program Goals:** There are times when the IRS must compel a taxpayer, or a third party possessing taxpayer records or information, to provide records or testimony through the use of a summons. The Internal Revenue Code (IRC) provides the IRS with summons authority, and there is a mechanism to enforce compliance with summonses. By following the guidance in this IRM section, IRS employees will be able to prepare summonses in compliance with law, procedure and taxpayer rights.

25.5.2.1.1
(10-31-2022)
Background

- (1) This section contains the following topics:
 - Preparation and Use
 - Description of Summoned Party
 - Description of Information Requested
 - Chief Counsel Participation in Summoned Interviews
 - Designating More Than One Person to Interview Summoned Witness
 - General Instructions for Preparing a Summons
 - Sample Wording for Commonly Used Summonses

25.5.2.1.2
(10-31-2022)
Authority

- (1) IRC 7602 provides the IRS with summons authority. See IRM 5.17.6.1.2, Authority.
- (2) IRC 7609 provides the IRS with special procedures for third-party summonses.
- (3) IRC 7603 provides procedures for the service of summonses. See IRM 25.5.1.1.2, Authority, for a list of other IRC sections that govern summons issuance by the IRS.
- (4) Delegation Order 25-1, provides the levels of authority delegated to various IRS employees to approve and perform activities concerning summonses. See IRM 1.2.2.14.1, Delegation Order 25-1, Summonses, Oaths, Certifications and Related Functions.

25.5.2.1.3
(10-31-2022)
Responsibilities

- (1) The Director Headquarters Collection is the executive responsible for providing policy and guidance for IRS employees and ensuring consistent application of policy, procedures, and tax law to effect tax administration while protecting taxpayer rights. See IRM 1.1.16.3.3, Headquarters Collection, for additional information.

- (2) The Director Collection Policy reports to the Director Headquarters Collection, and is responsible for the delivery of policy and guidance that impacts the summons program. See IRM 1.1.16.3.3.1, Collection Policy, for additional information.
- (3) The Program Manager Enforcement reports to the Director, Collection Policy and is responsible for providing policy and procedural guidance on specialized processes to IRS employees. See IRM 1.1.16.3.3.1.2, Enforcement, for additional guidance.
- (4) Paragraph (9) of Delegation Order 25-1, lists the IRS employees delegated to issue and serve summonses except “John Doe” summonses. See IRM 1.2.2.14.1, Delegation Order 25-1, Summonses, Oaths, Certifications, and Related Functions.

25.5.2.1.4
(10-31-2022)

Program Management

- (1) There are no servicewide program reports tracking summons issuance. Program Analysts in Collection Policy Enforcement will periodically review summonses issued by revenue officers to ensure taxpayer rights were protected during the summons process and to determine that all standards for preparation, issuance and service of the summonses were met.
- (2) Periodic program reviews are conducted by Field Exam Special Processes to assess the effectiveness of the summons program for Examination, determine if procedures are being followed, validate policies and procedures, and to identify and share best/proven practices.

25.5.2.1.5
(10-31-2022)

Program Controls

- (1) The IRS employee who issued the summons keeps a copy of the original summons, Page 1 of the summons labeled “Original.” The original summons is needed when referring a summons for enforcement. See IRM 25.5.10, Enforcement of Summons. All summonses and related documents (such as, records received or interview notes) should be maintained in the administrative case file.
- (2) Counsel (and in some areas, CEASO) review requests to enforce summonses.
- (3) Certain summonses require managerial approval. When summons approval is required, it is necessary for the IRS employee who issued the summons to maintain the proper approval records associated with each summons. All approved summonses, approval memoranda and counsel review documents, where applicable, should be maintained with the summons in the administrative case file.

25.5.2.1.6
(10-31-2022)

Terms and Acronyms

- (1) The table below lists commonly used acronyms and their definitions

Acronym	Definition
CEASO	Civil Enforcement Advice & Support Operations
CI	Criminal Investigation
IRC	Internal Revenue Code
IRM	Internal Revenue Manual

Acronym	Definition
IRS	Internal Revenue Service
LB&I	Large Business and International
NFT	Non-Fungible Token
PII	Personally Identifiable Information
SB/SE	Small Business/Self Employed
SSN	Social Security Number
TBOR	Taxpayer Bill of Rights
TE/GE	Tax Exempt and Government Entities
W&I	Wage & Investment

25.5.2.1.7
(10-31-2022)

Related Resources

- (1) IRM 25.5, Summons, provides guidelines for all IRS functions in one multifunctional handbook. The sections are:
 - IRM 25.5.1, Introduction
 - IRM 25.5.2, Preparation
 - IRM 25.5.3, Procedures
 - IRM 25.5.4, Examination of Books and Witnesses
 - IRM 25.5.5, Summons for Taxpayer Records and Testimony
 - IRM 25.5.6, Summonses on Third-Party Witnesses
 - IRM 25.5.7, Special Procedures for John Doe Summonses
 - IRM 25.5.8, Use of Summons Special Applications
 - IRM 25.5.9, Fees and Costs for Summoned Witnesses
 - IRM 25.5.10, Enforcement of Summons
- (2) The basic legal concepts governing the use and enforcement of administrative summonses can be found in IRM 5.17.6, Legal Reference Guide for Revenue Officers, Summonses.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 broad categories. IRS Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*, and Policy Statement 1-236 in IRM 1.2.1, Servicewide Policy Statements.
- (4) Additional summons guidance can be found on the *Summons Knowledge Base*.

25.5.2.2
(10-31-2022)

Preparation and Use

- (1) Prepare the face of the Summons by providing all information required on the form. The IRS employee who will serve the summons must complete the copy to be given to the summoned party (Part A), by signing and dating the face of Part A, in the space provided below the attestation clause.

Note: Signatures of the **issuing officer** and the **approving officer** can be electronic or manual signatures.

- (2) Prepare all summonses to be enforceable. An enforceable summons must be prepared in sufficient detail to meet legal requirements. The first line of a summons begins with the words "In the matter of". This line is the statement of liability which is designed to identify the taxpayer(s) being examined or investigated.

If the liability is:	Then the statement of liability (“In the matter of”) should read:
Corporate	<p>The Corporation’s name must appear in the statement of liability on the summons.</p> <p>Note: The individual name of the stockholder or corporate officer should not appear even though the individual may be the summoned party.</p>
Individual	<p>The individual’s name must appear in the statement of liability on the summons.</p> <p>Note: The corporate name or other individual’s name should not appear even though the individual liability may stem from the corporation. However, the instructions for Trust Fund Recovery Penalty investigation summonses are an exception to this rule. See IRM 25.5.6.4.1(3), Procedures for Summonses Issued to Investigate Liabilities for the Trust Fund Recovery Penalty.</p>
Married Individuals who signed a joint return	<p>In the statement of liability, both spouse’s names must appear. Refer to IRM 25.5.6.3.1.2, Summons Served to Examine a Married Person’s Joint Return, and IRM 25.5.3.2(11), Service of Summons, for instructions about giving notice and summoning one spouse or both.</p> <p>Caution: When investigating a joint liability, if there is indication of spousal abuse, do not include the spouse’s address on a summons. Omitting the spouse’s address prevents disclosure of the location of a potential victim of spousal abuse. If needed, the spouse’s address can be conveyed to a third party by cover letter that is not provided to the taxpayer’s spouse or ex-spouse. See IRM 25.5.2.4(5), Description of Information Requested.</p>
Married Individuals who failed to file a return or who filed separately	<p>Prepare two separate summonses. In the first summons, the statement of liability will read: “In the Matter of the Primary Taxpayer-.” In the second summons, the statement of liability will read: “In the matter of the Secondary Taxpayer.”</p>
Partnership or a business operating under a trade name	<p>The Partnership or Business Name must appear in the statement of liability.</p>

If the liability is: Then the statement of liability (“In the matter of”) should read:

Consolidated group of Corporations	The consolidated group name should appear in the statement of liability, rather than the separate names of the group members, and add a parenthetical phrase indicating consolidated group status. Example: Middle American Holdings, Inc. and Subsidiaries (a consolidated group).
Limited Liability Company (LLC)	The name of the limited liability company should appear in the statement of liability. Do not include the names of individual members. Example: Gulf Recovery Fund, LLC.

- (3) Do not use abbreviations on the summons for the entry under – “Periods.” State the specific calendar years, fiscal years, quarterly or monthly periods involved.

Example: The year ended December 31, 2020. For fiscal years or monthly periods, use “quarterly period ended June 30, 2020.” Do not use “202006” or “6/30/2020.”

- (4) If the summons is used to secure the names, addresses, and social security numbers of customers and clients from a return preparer’s records, the statement should read: In the matter of the tax liability of “the clients and customers for whom you prepared federal income tax returns for the taxable periods indicated below.” This is a John Doe summons subject to the requirements and restrictions of IRC 7609(f). See IRM 25.5.7, Special Procedures for John Doe Summonses. However, the return preparer is statutorily obligated by IRC 6107(b)(2) to make this information available to the IRS on request. Therefore, it should not be necessary to summon this information. But if the return preparer is uncooperative, the only summons that the IRS can use to compel the preparer to produce this information is a John Doe summons, subject to the special requirements of IRC 7609(f).

Note: Approval from a US District Court is required before a John Doe summons can be served. Refer to IRM 25.5.7, Special Procedures for John Doe Summonses for guidance.

25.5.2.2.1
(10-31-2022)

Description of Summons

- (1) The Form 2039, Summons, assembly consists of six parts, as follows:
- Original (Form 2039) Summons, with the “Service of Summons, Notice, and Recordkeeper Certificates” on the reverse side.
 - Part A (Form 2039, Part A) Summons (Attested copy), with a reprint of pertinent IRC provisions on the reverse side.
 - Part B (Form 2039, Part B) Notice to Third-Party Recipient of IRS Summons, with a reprint of IRC 7609, Special procedures for third-party summons, on the reverse side.
 - Part C (Form 2039, Part C) Summons Noticee’s Copy with a reprint of pertinent IRC provisions on the reverse side.
 - Part D (Form 2039, Part D) notice explaining the right to contest the administrative summons, with a reprint of IRC 7609 on the reverse side.

- f. Part E (Form 2039, Part E) to be given to the corporate taxpayer if the summons is a designated or related summons. Part E has a reprint of IRC 6503(j) on the reverse side.

Note: General instructions for preparation of a summons are found in IRM Exhibit 25.5.2-1.

- (2) Collection personnel may use the following specialized summons forms for specific purposes.
 - a. Form 6637, Summons Collection Information Statement (serve only on the taxpayer to collect an assessed tax). This form contains the Original and Parts A and B.
 - b. Form 6638, Summons Income Tax Return (serve only on the taxpayer to prepare an unfiled return). This form contains the Original and Parts A and B.
 - c. Form 6639, Financial Records Summons (may be served on third parties; give notice as required by IRC 7609). This form contains the original and Parts A through D.

Note: Form 2039 may be used by all personnel, including Collection, for all summons purposes.

25.5.2.2.1.1
(12-09-2011)
**Identification of the
Taxpayer**

- (1) State the full name and address of the taxpayer in the statement of liability. If the summons is issued pursuant to a delinquent return investigation of a married couple, issue two separate summonses. One should be captioned "In the Matter of the Primary Taxpayer." The other should be captioned "In the Matter of the Secondary Taxpayer."
- (2) When a third-party recordkeeper receives a third-party summons, they often request the taxpayer's TIN in order to assist them in correctly identifying the taxpayer to whom the summoned records relate. In these situations, the IRS may provide the taxpayer's TIN when the third party needs that information to correctly identify the summoned records. The IRS employee can provide the taxpayer's TIN to the third party in a letter or in a telephone call as indicated in IRM 25.5.2.4(5) Description of Information Requested.

25.5.2.3
(07-15-2015)
**Description of
Summoned Party**

- (1) State in full the name and address of the summoned party. Include this information even if it duplicates the name and address in the statement of liability.
- (2) To obtain records and testimony for corporate operations, address a summons to the corporation. For example, XYZ Corporation. Provide a detail listing of the records and testimony that is being sought within the summons. By addressing the summons to the corporation, this allows the issuing IRS employee to personally serve the summons upon any officer or managing agent of the corporation authorized to receive process by either state law or the corporate by-laws. The corporation's management must supervise a search for and produce any requested and non-privileged records in the possession of the corporation and its officers and employees. The IRS may expect to take testimony from one or more persons designated by the corporation to testify as to matters known or reasonably available to the corporation. The IRS is not able to require, based on this summons, that any specific officer be one of those persons designated by the corporation to give testimony.

Note: A corporation does not have a “place of abode” within the meaning of IRC 7603(a); therefore, a summons may not be served by fixing it to the door of the corporate building. The summons should be served only on a person authorized to receive process; it cannot be simply left at the corporate offices. For example, such a summons cannot be left with the corporate officer’s secretary. This summons should also not be left at a last and usual place of abode of the person (or persons) authorized to receive process. This summons must be served in person to an authorized person, unless the witness is summoned in the capacity of a third-party recordkeeper described in IRC 7603(b).

- (3) When the summons seeks records or testimony from a specific corporate officer (John Smith, President), the summons should be issued to that officer by name and with his official corporate designation. The “In the matter of” line should read “Corporation XYZ” and the “To” line should read “John Smith, President, Corporation XYZ” with the address of John Smith’s last and usual place of abode on the “At” line. The summons directed to “John Smith, President, Corporation XYZ” may be served personally on John Smith or it may be left at John Smith’s “last and usual place of abode.” Both methods are proper means of service under IRC 7603.
- (4) On the “At” line of a summons, type the address of the summoned person’s last and usual place of abode if the summoned person is an individual. If the summoned person is a corporation, partnership, or LLC, and no individual representative is named in the “To” line, then list the business address on the “At” line. For a summons directed to an individual in a representative capacity, such as “John Smith, President, Corporation XYZ,” type the address of the individual’s last and usual place of abode.
- (5) Review IRM 25.5.3.2, Service of Summons, and IRM 5.17.6.4.1, Proper Service -- IRC 7603, prior to serving a summons.

25.5.2.4 (10-31-2022)

Description of Information Requested

- (1) The wording used on Form 2039 should describe the desired documents with attention to detail as to the nature, ownership, and years involved.
- (2) The description of the information requested must meet legal requirements. Refer questions about the wording of a summons to the Associate Area Counsel and in the instance of Collection, to CEASO or Associate Area Counsel. If the summoned information was created before or after the dates of the tax periods (or other time periods) being examined or investigated, the IRS employee must be prepared to explain why this information may be relevant to the examination or criminal investigation. This explanation will be set forth in the IRS employee’s declaration. See IRM 25.5.10.4.5, Use of Declarations in Summons Proceedings.
- (3) If only testimony is sought, strike out the instructions in Form 2039 about the production of books, records, papers, and other data.
- (4) Attach a blank copy of the form to be completed when a summons is issued to secure information to complete another document. For example, for the completion of a Collection Information Statement, attach a blank Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals or Form 433-B, Collection Information Statement for Businesses.

Note: A summons compels the person summoned to provide records in their possession or testimony. A summons **does not** compel the person summoned to create records or complete forms or documents. For example, when a summons is served for the records and/or testimony required to prepare a Form 433-A, the summoned person must appear and provide the records and testimony that will enable the IRS employee to complete the Form 433-A. The person summoned is not required to complete the Collection Information Statement.

- (5) Certain personally identifiable information (PII), such as a TIN or account information should not be placed in the body of a summons. Doing so can lead to an unauthorized disclosure when notice requirements (quash rights) are provided to a third party under IRC 7609(a). A TIN or account number(s) can be provided to the witness when it is needed to identify the correct summoned records. This information may be placed on a cover letter provided with the summons. If a cover letter is prepared to address administrative issues with the summons, the letter could include items such as:

- Instructions to call if summons costs will exceed a certain dollar amount.
- Information that a summons is seeking only records and the summons can be satisfied by mailing those records to the IRS at the specified address and by the date specified in the summons.
- The taxpayer's TIN and bank or loan account number(s).
- Taxpayer's address if not provided in the statement of liability.
- The IRS employee's e-mail address to facilitate records production through a secure URL.

Note: Procedures for IRS employees to access summoned records through secure URL links has been memorialized in IRM 25.5.3.6.2, Electronic Retrieval of Records and IRM 25.5.3.6.2.1, Accessing Records Through URL Links. Additional guidance is available under the *Electronic Retrieval of Summoned Records Using a URL* page of the *Summons Knowledge Base*. The IRS employee's e-mail address is a necessary component of this process. Banks or other third parties send an e-mail to the IRS when summoned records are ready for retrieval. Their e-mail contains a link to a secure URL that is used by the IRS employee to access the summoned records electronically. If you are unsure if the link is secure, send an e-mail to **SBSE E-Summons Decryption Team* before accessing records through a secure URL link.

25.5.2.4.1
(12-09-2011)
**Examples of
Descriptions of
Summoned Records**

- (1) The following subsections provide examples of descriptions of summoned records for summonses directed to an individual taxpayer, to an officer of a corporate taxpayer for corporate information or a third party summons for needed information for an investigation. See IRM Exhibit 25.5.2-2 through 25.5.2-15 for sample wording for various third party summons.

25.5.2.4.1.1
(04-30-1999)

**Employment Tax
Records**

- (1) All payroll records of salaries or wages, advances, or drawings of the employees of the (individual, company, or corporation) which may now be in the control or possession of (witness name) for the years ended (date), or for the quarters ended (list each quarter). Also, any and all payroll records of wages, advances or drawings paid to the officers, partners, or employees of the (business entity) for the years ended (date(s)).

25.5.2.4.1.2
(04-30-1999)

Corporate Records

- (1) The following described books, records, papers, and other data of the (business entity) which are in the possession, custody or control of (witness name) for the years ended (date(s)). To include:
 - a. Any and all payroll records of salaries or wages paid to officers or employees, including cancelled checks and bank statements for the above-described periods.
 - b. Any and all records, including, but not limited to, cancelled checks and bank statements relative to travel, entertainment, and advertising expenses for the above-described periods.

25.5.2.4.1.3
(04-30-1999)

Individual Records

- (1) All books and records, invoices, statements, and other documents pertaining to the operation of XYZ business for the period beginning (date(s)) and ended (date(s)), including but not limited to: (list).
- (2) All books and records and other documents pertaining to the travel expense incurred and claimed on Schedule C of your tax return for XYZ business for the years (date(s)), including but not limited to (list).

25.5.2.4.1.4
(10-31-2022)

Third-Party Records

- (1) **Vehicle Registration:** All current registration certificates for motor vehicles owned by or registered in the name of the above taxpayer, or in which the taxpayer has a security, lien, or other interest.
- (2) **Deeds:** Deeds to all real property in which the above-named taxpayer has, or may have, a beneficial interest or which the taxpayer may own either individually or jointly, or in which this taxpayer is named as a grantor or grantee.
- (3) **Investment Data:** All stock broker's statements and other records of the above-named taxpayer in your possession, custody, or control indicating purchase and sale of securities, dividends earned, and charges during the year(s) (list year(s)).
- (4) **Accountant's Workpapers (not Audit or Tax Accrual Workpapers) :** All workpapers prepared in connection with the preparation of tax returns of the above-named taxpayer for the year(s) (list year(s)) in your possession, custody, or control. See IRM 4.10.20, Examination of Returns, Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers.
- (5) See Exhibit 25.5.2-2 through 25.5.2-15 for specific wording on the body of Form 2039 for other various types of third party summonses. Additional summons templates are available on the *Examples of Summons Attachments Approved by Counsel* page of the *Summons Knowledge Base*. Refer questions about the wording of a summons to the Associate Area Counsel and in the instance of Collection, to CEASO or Associate Area Counsel.

Note: When using sample summons wording, IRS employees should delete extraneous items from the sample wording and only request information needed for their investigation.

25.5.2.4.1.5
(10-31-2022)
Other Records

- (1) **Individual Income Tax Returns:** All books, papers, records, and other data in your possession, custody or control reflecting the receipt of income by you for the years (list year) through (list year), including but not limited to: Wage Tax statements (Forms W-2); Forms 1099 regarding interest and/or dividend income; employee earnings statements; records of deposits to bank accounts, cancelled checks, and check registers for the year(s) (list year) through (list year); and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including the receipt of property other than money), income derived from business, gains from dealings in property, interest, rental, royalty, and dividend income, alimony, annuities, income from insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust.

Note: If the taxpayer has filed a return for the year(s) under investigation, do not summon documents that should be in the possession of the IRS; (such as, Forms W-2 and Forms 1099) unless the IRS can establish that the documents are lost or cannot otherwise be retrieved.

Note: Collection employees may use Form 6638, Summons Income Tax Return, to summon a taxpayer for information necessary to prepare an individual income tax return.

- (2) **Employment Tax Returns:** All payroll records, cancelled checks, and check registers, records of wages paid in cash, employees' social security account numbers, employees' withholding exemption certificates for all employees, and all other books, records and papers containing information relative to wages paid during the above calendar periods by the above-named taxpayer.
- (3) **Collection Information Statement (CIS):** All documents or records in your possession, custody and control reflecting the assets and liabilities of the above-named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, cancelled checks, savings account passbooks and records of certificates of deposit for (specify current year and the preceding year) regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records regarding stocks and bonds, digital assets, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of (either or both of) the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Note: Collection employees may use Form 6637, Summons Collection Information Statement, to summon a taxpayer for the information and records needed to complete a CIS.

- (4) **Financial Statement:** All books, papers, records and other data in your possession, custody or control reflecting the assets and liabilities of the above-named taxpayer(s), including, but not limited to, the following: all bank statements, checkbooks, cancelled checks, savings account passbooks, and

records of certificates of deposit, for the periods listed regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of that taxpayer(s); all records or documents regarding stocks and bonds, digital assets, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life and health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) has a security interest, or held for the benefit of the taxpayer(s), so that a current financial statement may be prepared. A blank copy of such financial statement is attached hereto to guide you in the production of the necessary documents and records.

- (5) **Corporate Income Tax Returns:** All books, records, papers, and other data in the possession, custody or control of the XYZ Corporation for its (calendar or fiscal) year ended (list year) and reflecting the receipt or accrual of all income and expenses of the operation of XYZ Corporation, including but not limited to: all corporate bank account records, including deposit tickets, cancelled checks, debit and credit memos, statements of account, check registers, saving account records, and records of certificates of deposit; all financial statements including balance sheets and income statements; all stock books and records, digital asset records, minutes of board of directors and shareholders meetings, and articles of incorporation and amendments thereto; all records of loans made and dividends paid to shareholders and shareholders' loans to the XYZ Corporation; any and all books, records, documents, receipts, invoices, bills, canceled checks, ledgers, and journals regarding expenses or expenditures of the XYZ Corporation; and, any and all other books, records, documents, and receipts regarding income from the operation of the XYZ Corporation; compensation for goods and services, including fees and commissions, gains derived from dealing in property, interest, rentals, royalty, and dividend income, and income from the discharge of indebtedness.

25.5.2.5
(10-31-2022)
**Chief Counsel
Participation In
Summoned Interviews**

- (1) Chief Counsel attorneys may question summoned witnesses under oath and receive summoned books, papers, records, or other data in appropriate cases, such as investigations involving large deficiencies or liabilities, high profile taxpayers, and cases having unusually complex issues of fact or law. See Treas. Reg. 301.7602-1(b)(2) and Delegation Order No. 25-1, paragraph 14 in IRM 1.2.2.15.1, Delegation Order 25-1 (Rev.1) Summonses, Oaths, Certifications, and Related Functions. Counsel attorneys may directly question summoned witnesses and fully participate in a summoned interview along with an IRS employee. The authority to directly question summoned witnesses is in addition to the other types of assistance given by Counsel attorneys to IRS personnel in summoned interviews.
- (2) Even when Chief Counsel attorneys participate in summoned interviews, Examination, Collection, and Criminal Investigation personnel are responsible for developing and conducting the examination or investigation. Chief Counsel attorneys may not issue, serve, or approve the issuance of any summons.

25.5.2.6
(10-31-2022)
**Designating More Than
One Person to Interview
a Summoned Witness**

- (1) More than one person may be designated to receive summoned information or to take testimony under oath at a summoned interview. See Treas. Reg. 301.7602-1(b) and Delegation Order No. 25-1, paragraph 14 in IRM 1.2.2.15.1, Delegation Order 25-1 (Rev.1) Summonses, Oaths, Certifications, and Related Functions.

- (2) The summons form does not need to show the identity of the person or persons designated to take summoned testimony or to receive the summoned information. For the convenience of the summoned person, the IRS identifies in the summons document at least one employee who is designated as a person before whom the summoned person shall appear. When necessary, however, a summoned interview may be conducted by an employee other than the one who may be identified in the summons document.

25.5.2.6.1
(09-01-2006)

Order of Questioning

- (1) When two or more persons have been designated to interview a summoned witness, the interview should primarily be conducted by one. When necessary for two or more persons to question a witness, they shall conduct the interview in seriatim order (for example, one employee should conclude their questioning before the other begins). The IRS and Counsel may determine that it is appropriate for Counsel to question a witness depended on the particular case or the developments arising during the interview.

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Exhibit 25.5.2-1 (10-31-2022)**General Instructions for Preparation of a Summons**

1. This exhibit contains instructions to prepare a summons for service and how to complete the summons after service is accomplished. This information pertains to all summons forms unless a specific summons is referenced.
2. Throughout the summons process, when a signature is required, the signature may be manual or electronic. The certificates on the back of the original summons document should only be signed after the events to which the signor is certifying have occurred (for example, service of the summons and/or giving notice of quash rights).
3. As reflected in IRM 25.5.2.2.1, Description of Summons, there are four available summons forms.
 - Form 2039: Used by all IRS employees and may be served on a taxpayer or a third party.
 - Form 6639: Used by Collection personnel and may be served on a taxpayer or a third party.
 - Form 6637: Used by Collection personnel and is a taxpayer summons. Not to be served upon third parties.
 - Form 6638 : Used by Collection personnel and is a taxpayer summons. Not to be served upon third parties.
4. The following chart contains instructions to prepare a summons prior to service.

Section of Summons	Instruction
In the matter of:	<ol style="list-style-type: none"> a. Insert in the space provided the name of the taxpayer whose tax liability is being investigated, collected, or examined. b. Include the taxpayer's address (complete with street number, city, state, and zip code) in the same space when such information is needed for the witness to identify the taxpayer. <p>Note: A cover letter can be used to convey PII such as a TIN, bank account and loan number(s).</p> <p>Caution: When investigating a joint liability and there is indication of spousal abuse, do not include the spouse's address on a summons. Omitting the spouse's address prevents disclosure of a potential victim's location. If needed, the spouses address can be conveyed to the third party (not the taxpayer's spouse or ex-spouse) by a cover letter. See, IRM 25.5.2.4(5), Description of Information Requested.</p>
Internal Revenue Service (division)	<ol style="list-style-type: none"> a. Identify the IRS operating division (SB/SE, LB&I, TE/GE, CI, W&I) that is investigating the taxpayer. b. If applicable, identify investigating office by industry or area.
Periods	<ol style="list-style-type: none"> a. Insert all of the calendar years, fiscal years, quarterly or monthly periods involved in the examination or investigation. b. The periods should be specifically stated. For example, "quarterly periods ended March 31, 2020 and June 30, 2020". Do not use abbreviations such as "202006" or "6/30/2020." <p>See IRM 25.5.2.2(3), Preparation and Use.</p>

Exhibit 25.5.2-1 (Cont. 1) (10-31-2022)**General Instructions for Preparation of a Summons**

Section of Summons	Instruction
To	<ul style="list-style-type: none"> a. Insert the correct name of the person summoned and the name or names by which the person is customarily known. b. If the name of a corporate custodian of records is unknown and their testimony is not needed (the summons seeks only the production of documents and not testimony), the summons may be directed to the corporation. <p>See IRM 25.5.2.2(2), Preparation and Use.</p>
At	<p>Insert the correct address of the person summoned.</p> <ul style="list-style-type: none"> a. the street and number of the place of business, b. the place of residence, or c. the location of the place where the person is found.
You are hereby summoned and required to appear before	<ul style="list-style-type: none"> a. Insert the name and title of the IRS employee who is to take the summoned person's testimony and who is to examine the books and records. b. In most instances, this name will be the same as that of the IRS employee authorized to issue the summons. However, the IRS employee authorized to issue a summons may desire the person summoned to appear before another IRS employee. See IRM 25.5.2.6, Designating More Than One Person to Interview a Summoned Witness.
Requesting Books, Records and Testimony (Summons Body) Form 2039	<ul style="list-style-type: none"> a. Form 2039, Summons, contains a blank area within which the IRS employee describes the information or records being summoned. b. When the summons requires the production of books and records, papers, or other data, it is important that they be properly designated and described, including the inclusive dates covered by the document request. c. If the witness is not required to produce books and records, papers or other data, eliminate from the summons the phrase "and to bring with you and to produce for examination the following books, records, papers, and other data." d. The summons should not require the witness to do anything other than to appear on a given date to provide testimony and/or bring existing books, papers and records. A summons cannot require a witness to prepare or create documents, including tax returns, that are not currently in existence.

Exhibit 25.5.2-1 (Cont. 2) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Requesting Books, Records (Summons Body) Form 6639	<p>a. Form 6639, Financial Records Summons, contains boxes to check to request the production of:</p> <ul style="list-style-type: none"> • Bank Signature Cards • Corporate Resolutions • Bank Statements • Cancelled Checks • Loan Applications <p>b. Check the appropriate box to request the records desired and provide the time period for those records (such as, "Bank Statements from January 1, 2021 to May 1, 2021)."</p>
Requesting Books, Records (Summons Body) Form 6637	<p>a. Form 6637, Summons, Collection Information Statement, contains pre printed language to assist IRS collection employees to summons a taxpayer for the records necessary to complete Form 433-A , Collection Information Statement for Wage Earners and Self Employed Individuals, or Form 433-B, Collection Information Statement for Businesses.</p> <p>b. Complete the "From" and "To" sections to provide a time period for the records requested.</p> <p>c. Provide complete dates, such as " From January 1, 2021 to July 1, 2021"</p> <p>d. Provide a blank Form 433-A and/or Form 433-B with the Form 6637 summons.</p> <p>Note: A summons does not require the completion of any forms or documents. Form 6637, Summons, Collection Information Statement, requires the production of the records necessary for the IRS to complete a Form 433-A and/or Form 433-B.</p>

Exhibit 25.5.2-1 (Cont. 3) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Requesting Books, Records (Summons Body) Form 6638	<p>a. Form 6638, Summons, Income Tax Return, contains preprinted language to request the records necessary for the IRS to prepare an income tax return under the provisions of IRC 6020(b).</p> <p>b. Complete the tax years for which the records are requested.</p> <p>c. Provide complete dates. For example, "All documents and records you possess or control about income you received for the years ended December 31, 2020 and December 31, 2021".</p> <p>d. Provide blank tax returns for each period listed on the summons.</p> <p>Note: A summons does not require the completion of any forms or documents. Form 6638, Summons, Income Tax Return, required the production of records that will allow the IRS to process a tax return under the provisions of IRC 6020(b).</p>
Business address and telephone number of IRS officer before whom you are to appear	<p>a. Insert the business address and telephone number of the IRS employee named in the body of the summons under You are hereby summoned and required to appear before</p>
Place and time for appearance at (Address)	<p>a. Insert the complete address, including the room number where the person is required to appear.</p> <p>b. IRC 7605 governs the time and place of appearance and it merely provides that they must be reasonable under the circumstances.</p> <p>c. The place of appearance should generally be at the IRS office located nearest the summoned person. In this context the closest office means the one containing the operating function (LB&I, SB/SE, W&I, CI or TE/GE) that issued the summons.</p> <p>d. The witness and the IRS can agree on a different location.</p> <p>Note: The IRS and the summoned person can also agree (in a letter separate from the summons) that a summons seeking only records may be satisfied by mailing those records to the IRS. A statement in this regard may be communicated by a summons cover letter. See IRM 25.5.2.4(5), Description of Information Requested.</p>
Place and time for appearance at, address (Time)	The regulations provide that it is reasonable for the IRS to schedule the day for examination during a workday and during normal business hours.

Exhibit 25.5.2-1 (Cont. 4) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Place and time for appearance at (Taxpayer Summons)	<ul style="list-style-type: none"> a. Insert the date and time the taxpayer is to appear. b. IRC 7605 provides that the date and time set for appearance must be reasonable under the circumstances and not less than 10 calendar days from the date of the summons if it is served on the taxpayer being investigated. c. In computing the 10-day period, exclude the date of service and the date of appearance. In short, for practical purposes, use 11 calendar days. Strict compliance with this provision is necessary for the summons to be enforceable if the summoned person refuses or fails to comply. d. The date for appearance must be on a workday. Do not set the date for appearance of the person summoned on a weekend or legal holiday.
Place and time for appearance at (Third Party Summons)	<ul style="list-style-type: none"> a. When summoning a third party, set the date for appearance at least 24 to 27 days after the date notice of the summons is given to all persons entitled to notice. b. IRC 7609(a)(1) provides that noticees must be given notice "within 3 days of the day on which such service is made (on the third party summoned), but no later than the 23rd day before the day fixed in the summons" as the appearance date. c. The date of appearance cannot be counted in the 23 day period. Therefore, if the noticee is given notice on the same date the summons is served, the appearance date must be at least 24 days later. d. If the noticee is given notice on the third day after the summons was served, the date of appearance must be at least 27 days later. <p>Refer to IRM 25.5.6.5, Exemptions to Notice Requirements, for exemptions to the notice requirements of IRC 7609.</p>

Exhibit 25.5.2-1 (Cont. 5) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Place and time for appearance at (Multiple Days)	<p>a. If the issuing IRS employee anticipates that a witness's testimony may require more time than is available in a single workday, then the employee should list as many days as are necessary under "Place and time for appearance at "on the summons form.</p> <p>b. If it is not possible to reliably estimate the number of days, then the employee should identify the appearance date and type an asterisk.</p> <p>c. Then at the bottom of the summons form, the employee should type or handwrite a second asterisk and the phrase "and continuing day to day as necessary until the testimony is completed."</p> <p>d. This phrase must appear on the copy of the summons served on the summoned person and on the copies served on all noticees.</p> <p>Note: If the summoned person indicates that they are unable to appear (for valid reason) on one or more of the days following the first date of appearance, do not release the summoned person from the obligation to appear on the following days unless that person provides in writing that they will appear on another mutually agreeable date which is identified by hour, month, day and year in the written statement.</p>
Issued under authority of the Internal Revenue Code this (blank) day of...	<p>Insert the date on which the summons is signed by the issuing IRS employee.</p> <p>Note: This date is not to be considered as the "date of the summons" in setting the date for appearance pursuant to IRC 7605.</p>
Signature of Issuing Officer	<p>a. The authorized issuing IRS employee will sign the summons in the space labeled "Signature of Issuing Officer", and</p> <p>b. Insert their official title in the space labeled "Title". This signature can be electronic or manual.</p>
Signature of Approving Officer (If Applicable)	<p>a. When required, the IRS employee approving the summons provides their signature and title.</p> <p>b. The approving employee is usually the issuing employee's manager or any supervisory official above that level.</p> <p>This signature can be electronic or manual.</p> <p>Note: All third-party summonses require approval.</p>

Exhibit 25.5.2-1 (Cont. 6) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Attestation Part A - to be given to person summoned.	a. The summons copy given to the person summoned (Part A) contains the following attestation "I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original." b. Review all copies of the summons to ensure that this attestation is correct and sign the "Attestation" where applicable, and c. Provide your Title on "Part A - to be given to person summoned." Note: The summons served upon the person summoned must contain this attestation pursuant to IRC 7603.

5. After serving the summons, the rear of part "Original - to be kept by IRS", contains important information that must be completed. The following chart provides instructions for completion of the summons after service.

Section of Summons	Instruction
I certify that I served the summons shown on the front of this form on.	Insert in the space provided on the reverse of the Original summons, the date and the time of day the summons was served. Note: If the person summoned is a third party entitled to payment for search, reproduction and transportation costs, give that person the third part of the summons form (Part B), which explains payment procedures. Otherwise, this part may be discarded. The IRS employee should also provide the witness with Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, to facilitate a claim for reimbursement. See IRM 25.5.9.5.1(4), Obligational Payment Authority
How Summons Was Served.	Show the manner in which the summons was served by: a. Checking the appropriate box, and b. Providing additional information about how the summons was served.

Exhibit 25.5.2-1 (Cont. 7) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
<p>How Summons Was Served. Form 2039 and Form 6639.</p>	<p>Form 2039 and Form 6639 may be served upon taxpayers or third-parties and contains the following options to record how a summons was served:</p> <ol style="list-style-type: none"> 1. "I certify that I handed a copy of the summons, which contained the attestation required by IRC 7603, to the person to whom it was directed": Check this box when the summons is hand delivered to the person summoned. 2. "I certify that I left a copy of the summons, which contained the attestation required by IRC 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any)": Check this box when the summons was left at the last and usual place of abode of the person summoned. Provide the name of the person the summons was left with, where applicable. 3. "I certify that I sent a copy of the summons, which contained the attestation required by IRC 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of IRC 7603(b). I sent the summons to the following address": Check this box and provide the address where the summons was served to a third party recordkeeper by certified mail. 4. "I certify that I served a copy of the summons, which contained the attestation required by IRC 7603, by a method not listed above that is in conformity with established IRS procedures to the person to whom it was directed and with the consent of the witness (e.g. facsimile transmission)": Check this box when a summons is served pursuant to a third party summons waiver. <p>Note: IRC 7603 provides that a summons to a third-party recordkeeper may be sent by certified mail. See IRM 25.5.6.3.2, Third-Party Recordkeeper, for a list of third-party recordkeepers and IRM 25.5.6.3.2.1, Service of a Third Party Recordkeeper, for additional information.</p>

Exhibit 25.5.2-1 (Cont. 8) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
	Note: The IRS maintains a repository of executed summons waivers on the <i>Summons Knowledge Base</i> . Summons Waivers are provided by banks and other third-parties who regularly receive IRS summons. These authorizations waive IRC 7603 service requirements and allow the IRS to serve some summonses to non-third party record keepers by certified mail and to serve some summonses via facsimile or electronic portal. For additional information, refer to IRM 25.5.3.2(19), Service of Summons, IRM 25.5.3.6.2, Electronic Service of Summons and IRM 25.5.3.6.2.1, Electronic Service of Summons.
How Summons Was Served. Form 6637 and Form 6638.	Form 6637 and Form 6638 are taxpayer summonses that contain the following options to record how a summons was served: <ol style="list-style-type: none">1. "I handed an attested copy of the summons to the person to whom it was directed": Check this box and use the lines provided to reflect the address where the attested copy of the summons was delivered to the taxpayer in the space provided.2. "I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any)": Check this box when the summons was left at the taxpayer's last and usual place of abode. Provide the name of the person served, when applicable, and add the address where the attested copy of the summons was delivered in the space provided.

Exhibit 25.5.2-1 (Cont. 9) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
How Summons Was Served.	<p>a. If the summons was served by leaving an attested copy with a person at the last and usual place of abode of the party summoned, enter the name and address of the person to whom it was handed.</p> <p>b. If the summons was merely left at the individual's last and usual place of abode, state only the address, and eliminate the phrase "with the following person" from the printed sentence above the space for entering the name of the person. Refer to IRM 25.5.3.2, Service of Summons..</p> <p>Note: When the summoned party is not available, it is desirable that the summons be left with a responsible person, over 16 years of age, who is capable of understanding the importance of giving the summons to the summoned party</p>
How Summons Was Served. "Signature".	<p>a. The IRS employee serving the summons should sign the certificate of service in the space provided for "Signature", and</p> <p>b. Enter his or her official title in the space designated "Title".</p>
IRC 7609 Quash Rights (Forms 2039 & 6639) Note: Refer to IRM 25.5.6.6, Procedures for Notice, Petition to Quash the Summons, and Compliance or Enforcement, and subsequent sections for additional information about quash rights.	<p>a. If a person named "In the matter of "and/or in the body of the summons is entitled to notice of the summons (Quash Rights), provide Part C of Form 2039 or Form 6639 to the noticee along with the notice, Part D, explaining the rights to stay compliance and intervene (quash rights).</p> <p>b. If there are multiple noticees in a third party summons (such as, a Trust Fund Recovery Penalty (TFRP) investigation requiring notice to the corporation and to the person named "In the matter of") the IRS employee must make additional copies of Parts C and D and provide to each noticee.</p> <p>c. Ensure that Part D lists the noticee in the "To" section with the noticee's last known address on the address line. See IRM 25.5.6.4.1, Procedures for Summonses Issued to Investigate Liabilities for the Trust Fund Recovery Penalty.</p>
IRC 7609 Quash Rights (Forms 2039 & 6639) Completion of Part D.	<p>Complete the top of Part D by providing:</p> <p>a. The name of the noticee under "To", and</p> <p>b. The "Date" quash rights (Part C & D) are served to the noticee, and</p> <p>c. The noticee's "address."</p> <p>See IRM 25.5.6.4, Notice and Instructions to Noticee, Third-Party Summons.</p>

Exhibit 25.5.2-1 (Cont. 10) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
Item 5 IRC 7609 Quash Rights Certification (Forms 2039 & 6639).	<p>Once Part C and Part D of the summons (Form 2039 or Form 6639) are served on a third party (noticee):</p> <ol style="list-style-type: none"> Complete the certificate of notice section on the rear of Part "Original - to be kept by IRS." Provide the "Date of giving notice, and" The "Time", and The "Name of noticee", and The "Address of noticee (if mailed)" <p>Note: When more than one noticee is provided notice (such as a TFRP summons) copy the Form 2039, certification (Item 5) to certify that notice was provided to each noticee</p> <p>Note: The copy of the summons given to the summoned party (Form 2039 & Form 6639,- Part A) must bear the server's signature on the front page and contain the signed "Attestation".</p>
Third party Summons when quash rights are not applicable.	<p>If the summons is served on a third party and notice is not required (such as, summons served in aid of collection of assessed liabilities), discard Parts C and D of Form 2039 or Form 6639. See IRM 25.5.6.5, Exceptions to Notice Requirements, for additional information.</p>
How Notice Was Given, Reverse of "Original".	<ol style="list-style-type: none"> Check the appropriate box regarding how notice was given or if notice is not required. Choose the appropriate box to indicate how the quash notice was served or that quash rights are not applicable. Sign under "Signature" and provide your official "Title"

Exhibit 25.5.2-1 (Cont. 11) (10-31-2022)

General Instructions for Preparation of a Summons

Section of Summons	Instruction
<p>I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.</p>	<p>When the period to file suit to quash a summons has expired without action by the noticee(s) or all noticee(s) consent to the examination by providing a signed Form 14465, Waiver of Rights to Notice or Right to Petition to Quash:</p> <ol style="list-style-type: none"> Complete the reverse of Part "Original - to be kept by IRS "by signing in the space for "Signature" and enter your official title in the space for "Title" certifying that: <ul style="list-style-type: none"> The period prescribed for beginning a proceeding to quash the summons has expired, and No such proceeding was instituted, or The noticee consented to the examination. See IRM 25.5.6.6.5, Waiver of Right to Notice and To Petition to Quash the Summons for additional information regarding Form 14465. <p>If a proceeding to quash the summons is initiated by a noticee, refer to IRM 25.5.6.3.6, Proceeding to Quash, and the sections that follow and immediately notify Associate Area Counsel and in the case of Collection, CEASO.</p> <p>Note: If a summoned third-party requests a copy of this certification, photocopy the back page of the original summons and write an original signature and title on the photocopy. Give the summoned third party the signed photocopy. The original summons should also be signed as described above. See IRM 25.5.6.6.4(5), Notice and Instructions to Noticee, Third-Party Summons.</p>

Exhibit 25.5.2-2 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Service on Bank or Other Financial Institution**

ATTACHMENT
This summons pertains to all accounts in the name(s) of: _____. This summons requires the production of records from all accounts for the period of _____ (start date) through _____ (end date). Records required include (but are not limited to):
1) Monthly statements.
2) Deposit items (front and back).*
3) Deposit tickets.
4) Cancelled checks (front and back).*
5) Signature cards.
6) Debit and credit memos.
7) Loan applications, including lines of credit, and all documents related to loan(s).
8) Financial statements.
9) Safe deposit box entry cards.
10) Cashier's checks and applications.
11) Money orders.
12) Foreign and domestic letters of credit and wires of funds along with related documents disclosing source of funds and, for wires of funds, the destination of the funds along with any related correspondence.
13) Agency agreements and correspondence.
14) Closing transaction on the account (check, wire transfer, etc. regardless of amount).

Exhibit 25.5.2-3 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Service on a Credit Company**

ATTACHMENT
This summons pertains to all credit card accounts and credit lines in the following names: _____.
Please furnish the following records from all accounts:
1) Copies of statements from _____ (start date) until _____ (end date).
2) Copies of all signed charge slips from the months of January _____, April _____, July _____, October _____, and December _____.
3) Copies of the last three checks made in payment on the account(s).
4) Copies of all credit card and loan applications.
5) If payments were made via an automatic withdrawal from a financial institution, please provide the name of the financial institution and the account number.

Exhibit 25.5.2-4 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Service on an Employer**

ATTACHMENT
This summons pertains to employment relationships and contracts between your company and the following persons and/or entities: _____.
You are required to produce the following records pertaining to the above listed individuals and entities:
1) Any and all employment contracts, including contract modifications and assignments.
2) Employment applications and contract proposals.
3) Copies of contracts (in addition to employment contracts) negotiated on behalf of any of the above-mentioned companies or individuals, including modifications and assignments.
4) Copies of correspondence.
5) Copies of any and all forms of payments (front and back).

Exhibit 25.5.2-5 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Escrow Information Held by a Third Party**

ATTACHMENT
This summons requires the production of records pertaining to Escrow Number _____. This escrow is further described as an escrow established to transfer (OR REFINANCE) real property located at _____.
The summoned records include, but are not limited to:
1) The escrow file
2) Loan applications and supporting documentation
3) All checks (front and back) paid into and out of the escrow
4) Payment instructions
5) Wire transfers or other means of monetary transfer of escrow funds
6) Memorandums or notes of contact
7) Contracts
8) Promissory notes
9) Payment records
10) Closing statement

Exhibit 25.5.2-6 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons. for Insurance Policy information**

ATTACHMENT
This summons requires the production of all records for the policies insuring _____ (list the entities). Please furnish records pertaining to the insurance policies for these entities from _____ (start date) until the date of _____ (end date). The records required include, but are not limited to, the following (or any records equivalent to the following):
1) Application for insurance.
2) Names and address used for correspondence.
3) Insurance policy.
4) Copy(s) of form of payment.
5) Record of property insured.
6) Correspondence with insured.
7) Record(s) of claims.
8) Copies of checks (front and back) made out to insured.
9) Appraisals of property insured.

Exhibit 25.5.2-7 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, to be served on a Third Party Regarding Loans, Lease Contracts, Including but not Limited to, Mortgage Loans, Consumer Loans, and Signature Loans**

ATTACHMENT
<p>This summons requires the production of all documents regarding loans and/or lease contracts with _____ and with entities controlled by this person from _____ (start date) until _____ (end date). Known entities include _____. All types of loans and lease contracts, including (but not limited to) mortgage loans, lines of credit, consumer loans and signature loans, are subject to this summons. Also included in this summons are entities controlled by _____. Specific documents required include (but are not limited to):</p>
1) Current payoff amount(s).
2) Loan and/or lease application(s).
3) Promissory note(s).
4) Associated Deed(s) of Trust.
5) Contract(s).
6) Current payment arrangements.
7) Insurance documents.
8) Copies of the three most recent forms of payment.

Exhibit 25.5.2-8 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Service on a Telephone or Telecommunications Company**

ATTACHMENT
Please furnish records pertaining to the following addresses:_____.
Additionally, please furnish records pertaining to the following phone numbers, regardless of address (also furnish the address for the hookup):_____.
The records required are:
1) A record of all services provided at the address/phone number(s) shown above and all accounts billed to the address(es) shown above.
2) Billing records, from _____ (start date) to _____ (end date) showing records of calls made and calls received or otherwise billed to the (telecommunications carrier) accounts subject to this summons.
3) The name of the long distance carrier.
4) Names of subscribers pertaining to phone numbers shown on the billing statements as having been called. This also includes calls made from other phones if the call is billed to one of the numbers subject to this summons. (Note: If this requirement involves extensive work, first furnish the billing statements and the phone numbers we desire to be researched will be highlighted).

Exhibit 25.5.2-9 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Information Regarding Related Trusts or Entities**

ATTACHMENT
You are required to furnish all records in your possession pertaining to the following trust(s): _____. These records are to include, but are not limited to:
1) The documents establishing the trust.
2) All bank records pertaining to trust bank accounts.
3) Records of minutes for any and all trustee meetings.
4) Correspondence between you and any other trustees, trustors, beneficiaries and any other persons involved with the trust(s).
5) Correspondence with attorneys working on behalf of the trust(s).
6) All records pertaining to property in which the trust(s) have an interest.
7) Insurance records.

Exhibit 25.5.2-10 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Registrars of Internet Domain Names Believed to Be Controlled by the Taxpayer**

ATTACHMENT
This summons relates to the period of _____(start date), through _____(end date) and includes documents in your possession, custody, or control with respect to (name of Taxpayer) or the domain names or their owners or registrants specified below. As used herein, "documents" means all written or documentary materials, as well as recordings and sound reproductions and files, documents, data, words, or information, in draft or final form, on a computer disk or hard drive or in the memory of a computer network or mainframe or on a file server. Any such document is to be printed and produced on paper, as hard copy.
Documents Requested:
1) All contracts relating to the domain names _____ (domain1.com) and _____ (domain2.com)
2) All documents identifying the owner and/or registrant for the domain names _____ (domain1.com) and _____ (domain2.com).
3) All documents describing the services Registrar-_____ (name of company, Inc.) provides for the domain names _____ (domain1.com) and _____ (domain2.com).
4) All documents showing the billing history, including all payment records, relating to the domain names _____ (domain1.com) and _____ (domain2.com)
5) All documents identifying the person or persons responsible for paying Registrar- _____ (name of company, Inc.) for the domain names _____ (domain1.com) and _____ (domain2.com)
6) All documents showing any changes to the registration information for domain names _____ (domain1.com) and _____ (domain2.com).
7) All documents specified in items numbered 1 through 6 above for all other domains owned by the owners and/or registrants identified in item #2 above.

Exhibit 25.5.2-11 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Internet Access Providers**

ATTACHMENT
<p>Caution: The information listed on this IAP summons attachment cannot be modified or expanded due to the constraints of the Electronic Communications Privacy Act which protects the privacy of communications and other transactional data retained by communication providers.</p>
<p>Please provide all records in your possession, custody, or control regarding the following information for any accounts registered to _____(Taxpayer subscriber), or _____(associated with subscriber) for the following customer or subscriber account information:</p> <p>Note: You should routinely add associated accounts because many IAPs may not provide the associated account information unless specifically requested.</p>
1) Name(s).
2) Address(es).
3) Local and long distance telephone connection records.
4) Length of service (including start date) and types of service utilized.
5) Telephone or instrument number or other subscriber number or identity, including any temporarily assigned network address.
6) Means and source of payment for such service (including any credit card or bank account number.

Exhibit 25.5.2-12 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for PayPal Accounts**

ATTACHMENT
Please provide any and all documents in your possession or under your control related to the below listed individuals or entities for the period beginning _____(start date) through _____(end date), including but not limited to:
Name of Business: _____ AKA: _____ - Other Name(s): _____.
Physical Address: _____.
Bank Name and Account Number: _____.
Credit Card Account Name and Account Number: _____.
PayPal Account Number: _____.
PayPay User ID: _____.
E-mail Address" _____.
Web Page Address: _____.
Doing Business As: _____.

(Part A)
1) All general account information, including statements or other documents revealing the account holder's identity and the names of all persons authorized to access the account, along with their billing, residential or other addressees, phone numbers, E-mail addresses, and all other contact information.
2) All monthly statements and bills.
3) All correspondence, memoranda, E-mail, or other documents related to the account.
4) All charge-back information.
5) All account information identifying the items purchased, the names of the purchasers, and the location of the individuals or entities making the purchases.
6) All payment information, copies of checks, wire transfers, money orders, or other forms of payment received by the account holder.
7) Documentation of all forms of electronic payment to and/or from the account, including the American Bankers Association (ABA) routing number and other routing information.
8) Copies of all checks, money orders, or other forms of payment made by your company with respect to the account.
9) Identification of all other accounts in which the account holder has or had signature or other form of authority.
10) All transaction and activity logs.
11) All powers of attorney, letters of wishes, corporate minutes, or other legal instruments allowing any person control over the account or over a separate account used to pay bills.

Exhibit 25.5.2-12 (Cont. 1) (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for PayPal Accounts**

(Part A)
12) A list of all known websites, including the identities of the owners of the website domains, that are in any way related to, or linked from or to, the entities listed above.
13) All credit card and checking account information given at the time of registration and/or currently used on any known account held by the account holder, and
14) The IP address given at the time of registration and/or currently used on any known account held by the account holder.
(Part B)
Please provide any and all documents in your possession or under your control related to any payment processing account and/or credit, debit, or charge card, regardless of brand or issuing bank, in the name of any above listed individual or entity, or over which the above listed individual or entity has signature authority, is a guarantor, or exercises control through the use of powers of attorney, letters of wishes, corporate minutes, or other legal instruments of any kind, for the period beginning _____(start date) through _____(end date), including but not limited to:
1) All general account information, including statements or other documents revealing cardholder's identity, the identification of all persons authorized to use the account, and any guarantor of the account. For each person identified, please provide all billing, residential, or other addresses, phone numbers, E-mail addresses, and all other contact information;
2) All monthly statements and bills;
3) All correspondence, memoranda, E-mail, or other documents related to the account;
4) All charge back information;
5) All payment information, copies of checks, wire transfers, money orders or other forms of payment received by you with respect to the account;
6) All American Bankers Association (ABA) routing numbers and other routing information related to electronic payment to and/or from the account;
7) All transaction and activity logs;
8) All documents containing information related to the financial status of the account holders, authorized users, and guarantors;
9) All powers of attorney, letters of wishes, corporate minutes, or other legal instruments allowing any person control over the account and/or over any account used to pay the bills.
For each owner, co-owner, authorized user and guarantor identified in the documents requested in part A and part B above, other than the entities listed above, please provide the general account information and/or other documents identifying the accounts and the relationship of the individual or entity to the accounts. For purposes of this paragraph, you are not required to produce any documents other than those identifying the accounts and the relationship of such individual or entity to the accounts at this time.
For the purpose of this summons, the word "documents" refers to any written, printed, typed, graphically, visually or aurally-reproduced materials of any kind or other preserved thought or expression, and all tangible things from which information can be processed or transcribed, including, but not limited to:

Exhibit 25.5.2-12 (Cont. 2) (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for PayPal Accounts**

(Part A)
a) Contracts, agreements, plans, summaries, opinions, reports, commentaries, communications, correspondence, memoranda, minutes, notes, comments, messages, telexes, telegrams, teletypes, cables, facsimiles, and electronic mail; and
b) Video and/or audio tapes, cassettes, films, microfilm, computer discs and other information which is stored or processed by means of data processing equipment and which can be retrieved in printed or graphic form; and
c) Copies of any software necessary to process or retrieve the data summoned, plus all manuals or similar documents related to the use of such software.

Exhibit 25.5.2-13 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Form 2039, Summons, for Credit Card Processors**

ATTACHMENT
Please provide copies of any and all documents in your possession or under your control concerning any and all merchant accounts with the business operating as _____ (name and address) using merchant ID number _____, account number ended _____ (last four digits of account number), for the period beginning _____ (start date) through _____ (end date), including but not limited to the following:
1) Annual statements furnished by your company as required by IRC 6050W(f) for the _____ tax year(s);
2) Application(s) for all accounts;
3) Any amendments to the application(s) for all accounts.
4) All requests for payment processing and payment activity.
5) All correspondence, memorandums, authorizations, notes, and e-mail relating to the account(s); from _____ (starting date) through the present.
6) Merchant account statements (including monthly merchant statements, daily amounts, daily sales, daily fees, and daily deposits).
7) Charge-back records for all merchant accounts for the above period.
8) Policies and procedures concerning merchant accounts when business ownership changes or transfers (Optional -- use only if relevant and information not otherwise available).

Exhibit 25.5.2-14 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Instructions to Form 2039, Summons, for Documents in Computer/Electronic Format**

ATTACHMENT
For the purpose of this request/summons, the words “records” or “documents” refers to any materials of any kind that are written, printed, or typed; reproduced graphically, visually, aurally, electronically or by any other means; including but not limited to:
1) Contracts, agreements, plans, summaries, opinions, reports, commentaries, communications, correspondence, memoranda, minutes, notes, comments, messages, telexes, telegrams, teletypes, cables, facsimiles, instant messages, voice mail.
2) Video and/or audio tapes, cassettes, films, microfilm, computer disks, video files, sound files and all other information stored or processed by means of data processing equipment and which can be retrieved in electronic, printed, or graphic form.
3) Electronic documents, including but not limited to, E-mail and attachments, word processing documents, spreadsheets, and databases.
4) Database information from document management programs or systems that track or control electronic documents described above (including metadata).
5) Copies of any proprietary software necessary to process or retrieve the data summoned/requested, plus all manuals and similar documents related to the use of such software, to the extent the documents are not otherwise readable with commercially available software.
To the extent documents are stored on computer/electronic media or other machine sensible format, please provide a copy of the electronic file in its native format.
Preferred Delivery Instructions for Documents in Electronic Format. Paper documents that are not in an electronic format described above may be produced in an electronic format. For all documents that are produced in an electronic format, please do so in accordance with the following instructions:
a) Each document produced must be an exact unaltered image produced in a multi-page TIFF or PDF image that treats each complete document as a discrete file.
b) For delivery purposes, it is also preferred that the documents be produced and organized with load files from commercially available software, such as Summation, IPRO, Concordance, etc.
c) These documents may be produced in read only form on CD, DVD, or hard drive.
d) To ensure readability of any requested document in electronic format, provide the PDF/TIFF files with an image resolution of at least 300 dpi.

Exhibit 25.5.2-15 (10-31-2022)**Summons Procedures - Sample Wording for Drafting Instructions to Form 2039, Summons, for Digital Assets and Other Topics**

Examples of wording for digital asset summonses and other topics are available on the *Examples of Summons Attachments Approved by Counsel* page of the *Summons Knowledge Base*.