



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.5.3

APRIL 17, 2025

## EFFECTIVE DATE

(04-17-2025)

## PURPOSE

- (1) This transmits a revision to IRM 25.5.3, Summons, Procedures.

## MATERIAL CHANGES

- (1) Material changes are reflected by the following table.

Section	Change
IRM 25.5.3.1	Revised policy owner and program owner information.
IRM 25.5.3.1.1	Removed references to summons preparation not covered by this section and used bullets for clarity.
IRM 25.5.3.1.3	Updated to include the roll of Collection Policy.
IRM 25.5.3.1.4	Added information about periodic summons program reviews conducted by Collection Policy Enforcement and Field Exam Special Processes.
IRM 25.5.3.1.5	Added information about maintaining summons approval records and CEASO reviewing requests for summons enforcement.
IRM 25.5.3.1.6	Added acronyms for Tax Exempt and Government Entities and LB&I U.S. Territories Program
IRM 25.5.3.2(1)	Added (c) for clarity in explaining summons service and added a “Reminder” tag to define usual place of abode.
IRM 25.5.3.2(2)	Added a “Reminder” tag for revenue officers to pair with a manager or fellow revenue officer if service of a summons requires an unannounced field call.
IRM 25.5.3.2(6)	Added a link to SF 1157.

Section	Change
IRM 25.5.3.2(8)	Removed references to TPC notification being made by Pub 1 and clarified current TPC notification requirements.
IRM 25.5.3.2(9)	Added that notice must be provided within 3 days of summons service. Explained the contents of summons parts (C, D and E). Explained that the summons notice is generally provided by certified or registered mail. Added an “Exception” tag advising revenue officers not to provide notice by an unannounced field visit. Added a “Note” tag providing information about signature requirements and changed a note to a “Reminder” tag regarding how certified mail is used. Added links to IRM 25.5.6.6.1 and IRM 25.5.6.6.4.
IRM 25.5.3.2(14)	Added an “Example” tag regarding how to caption a summons to a corporate president.
IRM 25.5.3.2(19)	Updated link to the SharePoint Summons Knowledge Base.
IRM 25.5.3.2.1(1)	Updated reference to IRM 4.2.1.7, Collateral Referrals.
IRM 25.5.3.2.2(2)	Removed reference to obsolete IRM 4.61.2.
IRM 25.5.3.2.3(3)	Updated link to the SharePoint International Knowledge Base.
IRM 25.5.3.2.3.1	Revised to include procedures reflected by IG memorandum SBSE-25-1223-0022, dated 12/26/2023.
IRM 25.5.3.2.4	Revised to include procedures reflected by IG memorandum SBSE-25-1223-0022, dated 12/26/2023.
IRM 25.5.3.2.5	Added a link to IRM 4.70.11.3.1
IRM 25.5.3.3.1	Added editorial description, bullets and emphasis for clarity.

<b>Section</b>	<b>Change</b>
IRM 25.5.3.3.2	Editorial changes and bullets added for clarity.
IRM 25.5.3.3.3	Added bullets for clarity and IRM links to aid the reader.
IRM 25.5.3.3.9	Changed header to “Notice Requirements of IRC 7609” to avoid confusion with the third-party notice requirements under IRC 7602. Added a link to IRM 25.5.6.6 to provide additional instruction.
IRM 25.5.3.3.10	Removed alpha list, made editorial changes to content and updated link to CCDM IRM 34.6.3.1.
IRM 25.5.3.3.11(2)	Added bullets for clarity.
IRM 25.5.3.4(1) & (2)	Added bullets and links to IRC 7609(c)(2) and IRM 25.5.6.
IRM 25.5.3.4(5)	Added a table providing the information needed in the letter establishing a new compliance date.
IRM 25.5.3.4(7)	Added TE/GE to the examples.
IRM 25.5.3.5(6)	Updated link to Records and Information Management (RIM) office.
IRM 25.5.3.6.1	Explained summons service by fax and URL, as well as, the authorization required for both. Added links to the SharePoint Summons KB and the SBSE summons decryption team email. Added instruction to convert summons to a PDF document when serving electronically.
IRM 25.5.3.6.2	Editorial changes made in (1) and updated link to the SharePoint Summons KB.
IRM 25.5.3.6.2(6)	Added (6) to provide instruction for use of DUT to receive summoned records.

Section	Change
IRM 25.5.3.6.2.2	Updated link to the SharePoint Summons Knowledge Base providing guidance on case closures.
Throughout	References to Advisory updated to CEASO.
Throughout	Editorial changes, formatting, and citation corrections.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 25.5.3 dated August 2, 2019 is superseded and IG memorandum SBSE-25-1223-0022 (dated 12/26/2023) is incorporated.

#### **AUDIENCE**

All operating divisions and functions.

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Director, Collection Policy  
Small Business / Self Employed

25.5.3

Procedures

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25.5.3.1  
(04-17-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** The Summons Handbook provides guidelines for all IRS functions in one multifunctional handbook. This IRM provides instructional procedures relating to the service of a summons, designated summonses, and summoned records returned by electronic means.
- (2) **Audience:** All IRS employees authorized to issue or approve a summons.
- (3) **Policy Owner:** Director, Collection Policy, SB/SE.
- (4) **Program Owner:** Collection Policy Enforcement SB/SE.
- (5) **Primary Stakeholders:** IRS employees who require testimony or the production of records.
- (6) **Program Goals:** There are times when the IRS must compel a taxpayer or third-party to provide records or testimony through the use of a summons. The Internal Revenue Code provides the IRS with summons authority, and there is a mechanism to enforce compliance with summonses. By following the guidance in this IRM section, employees will be able to issue a summons in compliance with law and procedure, so that it is enforceable (if required) and results in the production of the necessary records and/or testimony.

25.5.3.1.1  
(04-17-2025)  
**Background**

- (1) This section provides information and procedures for:
  - Service of Summons
  - Designated Summons
  - Time and Place of Examination Set by Summons
  - Records on Encrypted Storage Media
  - Electronic Summons Processes
- (2) Various summons forms are discussed throughout this section. **Form 2039, Summons**, consists of six parts, as follows:
  - **Original: Summons** with the **Service of Summons, Notice, and Recordkeeper Certificates** on the reverse side.
  - **Part A: Summons** (Attested copy) with the text of pertinent Internal Revenue Code (IRC) provisions on the reverse side.
  - **Part B: Notice of Payment Information for Recipients of IRS Summons** with the text of IRC 7609 on the reverse side.
  - **Part C: Summons.** Noticee's Copy with the text of pertinent IRC provisions on the reverse side.
  - **Part D:** Notice explaining the right to contest the administrative summons, with the text of IRC 7609 on the reverse side.
  - **Part E: Suspension of Corporate Taxpayer's Period of Limitations on Assessment If a Court Proceeding is Brought Regarding a Designated or Related Summons**, to be given to the corporate taxpayer if the summons is a designated or related summons with the text of IRC 6503(j) on the reverse side.

**Note:** General instructions for preparation of a summons are found in IRM 25.5.2-1, General Instructions for Preparation of a Summons.
- (3) The following specialized summons forms are available for specific purposes. (Form 2039 may be used by all authorized personnel for all purposes).

- **Form 6637, Summons Collection Information Statement**, is generally served by Collection personnel on the taxpayer to produce information and records needed to complete a Collection Information Statement. This form contains the Original and Parts A and B.
- **Form 6638, Summons Income Tax Return**, is generally served on the taxpayer to secure the records necessary for IRS to prepare a Federal income tax return. This form contains the Original and Parts A and B.
- **Form 6639, Financial Records Summons**, is generally served on third parties by Collection personnel seeking records needed to assess the Trust Fund Recovery Penalty, (TFRP). (Notice is given as required by IRC 7609). This form contains the original and Parts A through D.

25.5.3.1.2  
(08-02-2019)  
**Authority**

- (1) Delegation Order 25-1, provides the levels of authority delegated to various IRS employees to approve and perform activities concerning summonses. See IRM 1.2.2.15.1, Delegation Order 25-1, Summonses, Oaths, Certifications and Related Functions.
- (2) The provisions of law applicable to IRS summons issuance and enforcement are contained in the following sections of the Internal Revenue Code (IRC):

**IRC Sections**

<b>Code Section:</b>	<b>Description:</b>
IRC 7602	Examination of Books and Witnesses
IRC 7603	Service of Summons
IRC 7604	Enforcement of Summons
IRC 7605	Time and Place of Examination
IRC 7609	Special Procedures for Third-Party Summonses
IRC 7610	Fees and Costs for Witnesses
IRC 7612	Special Procedures for Summonses for Computer Software
IRC 7622	Authority to Administer Oaths and Certify
IRC 7402	Jurisdiction of District Courts
IRC 7210	Failure to Obey Summons
IRC 6420(e)(2); IRC 6421(g)(2); and IRC 6427(j)(2)	Generally Pertaining to the Taxation of Gasoline and Fuel Sales
IRC 6503(j)	Designated and Related Summons



**25.5.3.1.3**  
(04-17-2025)**Roles and 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) in Delegation Order 25-1 lists the employees authorized to issue, serve, and enforce a summons. See IRM 1.2.2.15.1, Delegation Order 25-1, Summonses, Oaths, Certifications and Related Functions.
- (5) The approval of the issuing officer's manager, or any supervisory official above that level is required on a summons to a third-party witness, except that such approval is not required for a third party summons issued by a special agent. See paragraph (8) of Delegation Order 25-1 in IRM 1.2.2.15.1, Delegation Order 25-1, Summonses, Oaths, Certifications, and Related Functions. The approval is evidenced by the supervisor's signature on the summons, or by a statement on the summons, signed by the issuing officer, that prior authorization to issue the summons was obtained and stating the name and title of the authorizing official and date of authorization.

**25.5.3.1.4**  
(04-17-2025)**Program Management and Review**

- (1) In general, the IRS should issue summonses only when the information is not already in the IRS's possession, and the taxpayer (or other witness) will not produce the desired records or other information voluntarily. A summons is specific to each case. There are no program reports that track summonses to third-party witnesses.
- (2) 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.
- (3) 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.

**25.5.3.1.5**  
(04-17-2025)**Program Controls**

- (1) The IRS employee who issued the summons keeps a copy of the original summons, Page 1 of the summons labelled "Original." The original summons is needed when referring a summons for enforcement. See IRM 25.5.10, Enforcement of Summonses.
- (2) 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 See IRM 1.2.2.15.1, Delegation Order 25-1, Summonses, Oaths, Certifications, and Related Functions.

- (3) Counsel (and in some areas, CEASO) review requests to enforce summonses.

25.5.3.1.6  
(04-17-2025)

#### Definitions and Acronyms

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

#### *Acronyms*

Acronym	Definition
CCDM	Chief Counsel Directives Manual
CSIRC	Computer Security Incident Response Center
EIN	Employer Identification Number
ICS	Integrated Collection System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology
LB&I	Large Business and International
LCC	Large Corporate Compliance
MOU	Memorandum of Understanding
PII	Personally Identifiable Information
POA	Power of Attorney
PSD	Portable Storage Device
SB/SE	Small Business/Self Employed
SSN	Social Security Number
TBOR	Taxpayer Bill of Rights
TE/GE	Tax Exempt and Government Entities
URL	Uniform Resource Locator (web location address)
USB	Universal Serial Bus
USPS	United States Postal Service
USTP	LB&I U.S. Territories Program

25.5.3.1.7  
(08-02-2019)

#### 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 exist in the tax code, putting them in simple language and grouping them into 10 broad categories. Employees are responsible for being familiar with and acting in accordance 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, Fairness and Integrity in Enforcement, in IRM 1.2.1.2.36, Servicewide Policy Statements.
- (4) Additional summons guidance can be found on the *Summons Knowledge Base*.

25.5.3.2  
(04-17-2025)  
**Service of Summons**

- (1) Serve an attested copy of a summons (Part A) in accordance with IRC 7603. The face of the summons given to the summoned person (Part A) should bear a signed attestation statement. See Form 2039, Summons, Form 6637, Summons Collection Information Statement, Form 6638, Summons Income Tax Return, and Form 6639, Financial Records Summons. Part A of the summons should be:

- a. Handed to the person to whom it is directed (preferred method of service), or
- b. Left at the person's last and usual place of abode by leaving it with a person who is of suitable age and discretion, with instructions that the summons be given to the summoned individual, or
- c. By affixing the summons to the front door of the last and usual place of abode by a means that will not mar the finish.

**Reminder:** The last and usual place of abode is where the person actually lives. It differs from a "last known address." If the summoned person establishes that the service address was not the correct last and usual place of abode, the defective service could make the summons unenforceable.

- d. A summons may be issued to a corporation for the production of corporate records. If the summons is directed to the custodian of records, it must be personally served on the custodian. If the summons is directed solely to the corporation, it must be personally served on a corporate officer or a person authorized to accept service of the summons on behalf of the corporation, such as a registered agent. Although IRC 7603 provides that a summons may be served by leaving it at the summoned person's "last and usual place of abode," this rule does not apply when a corporation is the summoned party because a corporation has no abode.

Consequently, do not serve a summons on a corporation by leaving it at the custodian's or the authorized person's place of abode. They are not the summoned corporation; they merely represent that entity.

**Note:** A summons should not be prepared in the presence of the taxpayer. This action might encourage the taxpayer to become defiant and non-compliant.

- (2) When serving a summons to an individual and the person refuses to take the summons, place the summons within view and reach of the summoned individual, state what it is and that it is an important legal document.

**Reminder:** If service of a summons requires an unannounced field call, revenue officers should pair with a manager or fellow revenue officer. See IRM 5.17.6.4.1(1), Proper Service - IRC 7603.

- (3) Serve a summons issued to a third-party recordkeeper by registered or certified mail (preferred method of service), or personally deliver it to the person to whom it is directed. See IRM 25.5.6.3.2, Third-Party Recordkeeper, for an explanation of third-party recordkeepers. Send the summons by certified mail to the last known address of the recordkeeper and document the case file by recording the method of service. The summons can be faxed or transmitted electronically if the third-party signed a waiver authorizing service of the summons by fax or electronic transmission. See paragraph (19) below.
- (4) If a witness requests to be served with a summons as evidence of that person's legal duty to produce records, testify, or provide handwriting analysis, and indicates voluntary compliance, issue the summons for that purpose. This is commonly referred to as a "friendly summons." A friendly summons remains subject to IRC 7609 notice requirements, and for summonses requiring notice, the restriction on the inspection of records obtained under IRC 7609(d) will apply. However, do not follow this procedure with a John Doe summons because such a summons can only be served after approval by a federal district court judge. Serving a John Doe summons without court approval violates the statute and may jeopardize the investigation.
- (5) If information requested by a summons is later determined to be unnecessary, compliance with the summons may be waived by the issuing official, provided the summons is not the subject of litigation. If the summons is the subject of litigation, concurrence of the Counsel office handling the litigation must be obtained before compliance may be waived.
- (6) Witness fees and payments for mileage may be made to all summoned witnesses, whether a third-party witness, the taxpayer, or an officer or employee of the taxpayer. Refer to IRM 25.5.9.4, Claims for Witness Fees and Travel Expenses. Use *Standard Form (SF) 1157*, Claims for Witness Attendance Fees, Travel and Miscellaneous Expenses, for this purpose.
- (7) The Secretary may reimburse costs that are reasonably necessary and incurred in searching for, reproducing, or transporting records. However, IRC 7610(b) limits the summoned witnesses that are eligible for reimbursement of costs. IRC 7610(b)(1) excludes from eligibility third parties summoned to produce records in which the taxpayer has a proprietary interest. IRC 7610(b)(2) excludes from eligibility the taxpayer or the taxpayer's officer, employee, agent, accountant, or attorney who was acting in that capacity when the summons was served. If the person summoned is a third party entitled to

reimbursement, that person will be given the notice explaining the payment procedures (Part B of the summons forms); otherwise, discard Part B. See IRM 25.5.9, Fees and Costs for Summoned Witnesses, for further information.

- (8) Serving a third party summons is a third-party contact, which must generally, in examination or collection cases, be preceded by advance notice from the IRS to the taxpayer that the IRS intends to contact third parties. The Taxpayer First Act amended IRC 7602(c)(1) and revised the requirements for providing advance Third Party Contact (TPC) notice after August 16, 2019. Advance notice stating the IRS's intent to contact third parties within a specified time period, not to exceed one year, must be issued at least 45 days before contact with a third party absent jeopardy circumstances. Before issuing a third-party summons, IRS employees must ensure that the required advance notice has been provided and should not issue the third-party summons until the 46th day following the date that advance notice of third-party contacts was provided as is required by IRC 7602(c). For further guidance, see IRM 25.27.1.3.1, TPC Notification Procedures. Such advance notice of third-party contacts may be renewed by the IRS again by notice given 45 days in advance of the new specified period in which the IRS continues to intend to make third-party contacts. See IRM 4.11.57.4, Third-Party Contact Notice.
- (9) If the summons is served on a third party, and the taxpayer (or any other person) is entitled to notice of its issuance, provide Parts C and D of the summons (Form 2039 or Form 6639) to the noticee within 3 days of serving the summons. See IRM 25.5.6.6.1, Period in Which Service Is Required To Give Notice. Part C is a copy of the summons and Part D explains the right to contest the administrative summons. For a designated or related summons, also include Part E of Form 2039. Part E explains the potential for an extension of the statutory period of assessment associated with a designated or related summons if a court proceeding is brought. The notice (Parts C and D, **with Part E, for a designated summons**) is generally provided by certified or registered mail to the last known address of the noticee. IRC 7609(a)(2), also permits service of notice by hand delivering the documents to the noticee, or by leaving them at the noticee's last and usual place of abode. In the absence of a last known address of the noticee, both documents can be left with the person summoned. In addition, send a copy of the notice by regular mail to the taxpayer's authorized representative, as a courtesy. If more than one person is entitled to notice of the summons, Parts C and D, **with Part E, for a designated summons** may be reproduced to provide the notification. Refer to IRM 25.5.6.6.4, Notice and Instructions to Noticee, Third-Party Summons, for additional information.

**Exception:** Revenue officers should not make an unannounced field call to provide notice. **In the interest of employee safety**, revenue officers should provide notice by certified or registered mail. If the last known address of the noticee is unknown, the revenue officer may leave that notice with the person summoned at the time the summons is served.

**Note:** The copy of the summons provided to the noticee (Part C of the summons form) is not required to bear an original signature. However, the copy served on the summoned party (Part A) must bear an original signature and title of the IRS official serving the summons. **An electronic or manual signature is an original signature.** See IRM 25.5.2.2 Preparation and Use. Send a copy of Part C and D to the noticee's authorized representative by regular mail to avoid any argument of improper notice.

**Reminder:** Return receipt is not required and is an unnecessary expense. Track the mailing by the number on the USPS PS Form 3800.

- (10) The required notice to an overseas addressee may be given via registered mail to the overseas entity's or individual's last known address under IRC 7609(a)(2). If the IRS is unable to locate any last known address for the overseas noticee, the IRS has the option under IRC 7609(a)(2) of leaving the notice copy for the noticee with the summoned party.
- (11) Notice from the IRS under IRC 7609(a) is not required under the circumstances described in IRC 7609(c), including any summons **served on the person with respect to whose liability the summons is issued or any officer or employee of such person**. See IRC 7609(c)(2)(A). If a summons is excepted from the notice requirements of IRC 7609(a), then such notice need not be provided. In those instances, the second copy (Part C) and the notice of explanation of rights (Part D) may be discarded.
- (12) Provide Part D (noticee copy) of Form 2039 or Form 6639 to the taxpayer and other required noticees. If the taxpayer for whose liability a summons was issued files a petition to quash the summons (or intervenes in any suit concerning enforcement of the summons), the periods of limitation for assessment of tax liabilities and for criminal prosecutions will be suspended pursuant to IRC 7609(e)(1) for the tax periods to which the summons relates. The suspension will be effective while any proceeding (or appeal) with respect to the summons is pending. Part E of Form 2039 should only be given to the corporate taxpayer if the summons is a designated or related summons.
- (13) When investigating the liability of spouses who filed a joint return, serve a separate summons on each spouse if it is necessary to obtain records or testimony from both spouses. However, if only one spouse has custody or control of all of the records that may be relevant to the investigation, or if the IRS needs the testimony of only one spouse, serve only the spouse from whom the records or testimony is sought.

**Note:** These summonses are treated by the IRS as third-party summonses to which the notice requirement of IRC 7609(a) applies. If only one spouse is summoned, the other spouse should be given notice under IRC 7609(a) as a person identified in the summons. Even when both spouses are summoned (by issuing and serving separate summonses), each spouse should be given notice of the other spouse's summons. This procedure preserves each spouse's opportunity to move to quash the summons served on their spouse. See IRM 25.5.6.3.1.2, Summons Served to Examine a Married Person's Joint Return.

- (14) When issuing a summons to a person in the capacity as trustee, receiver, custodian, corporate or public official, the person's title or position and the name of the entity should be added.

**Example:** A summons for the testimony of a corporate president would read, **Name of President, as president of XYZ Corporation.**

- (15) Any copy of a summons given to the person summoned should contain the following statement of 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.**



- (16) The back of the original summons must have a statement that the copy served contained the required attestation.
- (17) After the summons has been served, complete the Certificate of Service on the second page of the original summons and include the signature of the employee who served the summons. The Certificate of Service provides proof of the actual service of the summons. The Certificate of Service signed by the person serving the summons is evidence of the facts it states during a hearing of an application for enforcement of the summons. Field Collection employees will use Integrated Collection System (ICS) to document the service of the summons and how notice was given. See IRM 5.17.6.4.1(11), Proper Service - IRC 7603.
- (18) Place the summons form marked "Original" in the administrative file for use in enforcement litigation.

**Note:** If the summoned party fails to comply with the requirements of the summons, see IRM 25.5.10, Enforcement of Summons, for enforcement procedures.

- (19) A summoned witness may waive proper service of the summons by signing a waiver. The waiver should be in writing and the IRS should obtain the waiver from the witness in advance of serving the summons. The waiver can authorize service of the summons by certified mail, by fax, or by electronic transmission. Send an email to *\*SBSE E-Summons Decryption Team* when a third party is willing to sign a waiver. A repository of summons waivers can be found on the *Summons Knowledge Base*.

25.5.3.2.1  
(04-17-2025)  
**Issuing and Serving  
Summons in Another  
Area**

- (1) To serve a summons in another area:
  - Collection should issue an Other Investigation (OI) — Summons Activity, via ICS for service of the summons in the receiving area.
  - Exam and Tax Exempt & Government Entities should use Form 6229, Collateral Examination, to send the summons to the other area to request that it be served. Refer to IRM 4.2.1.7, Collateral Referrals, for additional information.
  - Criminal Investigation should prepare a collateral request for this purpose.
- (2) The initiating area should prepare the summons for issuance. The receiving area will complete the spaces on the summons indicating the name, address, and telephone number of the IRS employee before whom the summoned party is required to appear, as well as the place and time for appearance.
- (3) Collection employees should contact CEASO for guidance on serving a summons on an individual or entity located outside of the United States.
- (4) Coordination and cooperation are necessary between the examining office and another area.
  - a. When conducting an IRC 482 examination, it may be necessary to summon a person living or doing business in another area. If so, obtain approval to issue the summons from the Area Director for the area in which the examination is taking place.
  - b. If the summons crosses area lines, the originating area will forward the summons to the area requested to cooperate.

- c. The examining office will provide a completed summons (if possible), and a memorandum explaining the need for the information, and the assistance needed from the cooperating office.
- d. The examining office has the basic authority and responsibility for issuing the summons and for its enforcement. The cooperating office acts solely as an agent of the examining office.
- e. Forward judicial enforcement requests to Associate Area Counsel where the examining office is located.

25.5.3.2.2  
(04-17-2025)  
**Summoning Information  
Related to an Exchange  
of Information Request**

- (1) The United States has tax treaties and tax information exchange agreements in force with a number of foreign jurisdictions which allow one party to the treaty or agreement to request tax-related information located in the jurisdiction of the other party. Under these agreements, there are situations where IRS personnel will issue summonses to obtain U.S.-based information requested by foreign tax authorities. See IRM 4.60.1.2.2, Foreign-Initiated Specific Requests for Information, for procedures regarding the processing of summonses seeking U.S.-based information on behalf of foreign tax authorities.

25.5.3.2.3  
(04-17-2025)  
**Summonses Issued in  
U.S. Territories**

- (1) The IRS can obtain information regarding entities and persons in the United States territories of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. Concurrently with issuing the summons, the issuer must notify the LB&I U.S. Territories Program (USTP) pursuant to IRM 25.5.3.2.3.1, Procedures for Notification of Summons
- (2) The United States has entered into tax coordination and tax implementation agreements with each of the territories. A requirement to notify the territory tax department of IRS summons issuance is found in the agreements with American Samoa, Puerto Rico and the U.S. Virgin Islands. While not required by the agreements with the Commonwealth of the Northern Mariana Islands and Guam, the IRS also provides notification to their tax departments.
- (3) For more information, refer to the *International Knowledge Base*.

25.5.3.2.3.1  
(04-17-2025)  
**Procedures for  
Notification of Summons**

- (1) All IRS employees serving any summons to an individual or entity (taxpayer or third-party) located in the United States territories of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico or the U.S. Virgin Islands must:
  - a. Provide a copy of the **first page** of the summons to the LB&I U.S. Territories Program (USTP) via secure email. The *email address* for the USTP may be found in the *Summonses Issued In U.S. Territories* chapter of the *Summons Knowledge Base*.
  - b. Include the TIN(s) and requested documents' tax years in the secure email to USTP.

**Reminder:** If a TIN or account number is needed by the witness to locate the correct records, provide that information on a cover letter as indicated in IRM 25.5.2.4(5), Description of Information Requested. This avoids disclosing such sensitive information to anyone entitled to notice under IRC 7609(a).



- (2) For questions about these instructions or the Exchange of Information provisions in our Tax Implementation Agreements and Tax Coordination Agreements with these five U.S. Territory jurisdictions, please contact the USTP or the Governmental Liaison, U.S. Territories.

**Note:** Such return information shall not be disclosed to the extent that the Secretary determines that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation. These summonses are exempted from the procedure above.

25.5.3.2.4  
(04-17-2025)  
**Responsibilities of the  
LB&I U.S. Territories  
Program (USTP)**

- (1) The following actions should be taken by USTP personnel when a summons is being served in one of the U.S. Territories:
  - a. Release (email or fax) the summons notification information to the appropriate US Territory tax agency Disclosure Office; and
  - b. Complete the necessary IRS Disclosure and Third Party Notice accounting requirements.

25.5.3.2.5  
(04-17-2025)  
**Federally Declared  
Disasters**

- (1) When a disaster or other emergency occurs and if the situation is beyond the capabilities of local and state authorities, the Governor may request that the President declare a “major disaster” or an “emergency.” IRM 25.16.1, Disaster Assistance and Emergency Relief, Program Guidelines, contains an overview and IRS disaster policies.
- (2) Summons procedures during a disaster for SB/SE Field Examination, Specialty Examination, and LB&I employees are included in IRM 4.2.2.4.1.3, Disaster Assistance Relief, Summons. Summons procedures for collection employees are included in IRM 5.1.12.2, Collection Relief for Taxpayers Impacted by a Disaster. Procedures relating to TE/GE examinations are available in IRM 4.70.11.3.1, Case Suspense for Federally Declared Disaster, Significant Fire, or Terrorist or Military Action.

25.5.3.3  
(08-02-2019)  
**Designated Summons**

- (1) In general, the assessment statute that applies to a corporate tax return being examined under the IRS Large Corporate Compliance (LCC) program is suspended under IRC 6503(j) when a court proceeding is brought to enforce or defend a designated or related summons issued to examine that return. The suspension provision for designated and related summonses was enacted to address the refusal by some corporate taxpayers to disclose information necessary to the examination, such as by transferring the records to another entity, and the refusal to extend the limitations period, thus forcing the IRS to issue notices of deficiency before fully examining the return.
- (2) In general, the suspension arises on and continues throughout the judicial enforcement period, which begins on the day the court proceeding is brought and continues until the day the summoned person fully complies with the enforcement order, plus an additional 120 days if the court orders compliance with any part of the summons. If the court finds the summons is a designated or related summons, but nevertheless declines to order compliance, then the assessment statute will not expire before 60 days after the date of final resolution. As described more fully throughout these IRM subparagraphs, the suspension provisions contain concepts, such as judicial enforcement period, compliance, final resolution, and others, that have technical definitions which take into account several variables, such as appeal periods and collateral proceedings.

To fully understand and correctly determine the IRC 6503(j) suspension, it is necessary to read this entire IRM section and understand how each concept relates to the others.

- (3) **Consultation with field Counsel** about computing the period of limitations on assessment with respect to a designated or related summons under IRC 6503(j) **is mandatory**. Field Counsel will consult with Procedure and Administration.

25.5.3.3.1  
(04-17-2025)

**Conditions a Designated  
Summons Must Meet**

- (1) To be treated as a designated summons, a summons issued after August 15, 2019, **(the effective date of section 1207 of the Taxpayer First Act of 2019 which amended IRC 6503(j))**, must satisfy the following conditions:
- A designated summons may only be issued to a corporation (or to any other person to whom the corporation has transferred records) as part of an examination of the corporation's tax return for a tax period being examined under the LCC program (or any other successor to the coordinated examination program). See IRC 6503(j).
  - Issuance of the summons was preceded by a review and written approval of the summons by both the Division Commissioner for the operating division (LB&I) having examination authority over the taxpayer corporation and Chief Counsel (formerly the LB&I Division Counsel, by regulation).
- Note:** Although not required by the Code or the regulations, Counsel's procedures call for Procedure and Administration to pre-review a designated summons. See CCDM, IRM 34.6.3.1(6)c, Review of Proposed Summonses.
- The pre-issuance, written approval required of the Division Commissioner and the Chief Counsel must state facts clearly establishing that the IRS examination team made reasonable requests for the information that is the subject of the summons and this statement must be attached to the designated summons.
  - The summons is issued and served at least 60 days before the day the statute of limitations on assessment expires (determined with regard to extensions).
- Note:** In determining whether a designated summons has been issued and served at least 60 days before the day the statute of limitations on assessment expires, the provisions of IRC 7503 apply when the last day of the assessment period falls on a Saturday, Sunday, or legal holiday.
- The summons states that it is a designated summons for purposes of IRC 6503(j). Specifically, there must be a statement at the top of the summons that reads: "This is a designated summons pursuant to IRC 6503(j)."
- (2) Only one designated summons may be issued for an examination of a specific taxable year or period. A designated summons may cover more than one taxable year or period. The designated summons may require production of information that was sought in a prior summons (other than a designated summons) issued during the examination of that particular corporation if that information was not previously produced.

25.5.3.3.2  
(04-17-2025)**Conditions a Related  
Summons Must Meet**

- (1) For a summons to be a related summons under IRC 6503, it must satisfy the following conditions:
  - Relate to the same corporate return as the designated summons.
  - Have been issued (served) during the 30-day period that begins on the day the designated summons was issued.
  - Can be issued to any person, including the person to whom the designated summons was issued, or any third person.
- (2) There is no restriction on the number of related summonses that may be issued to examine the corporate return.
- (3) A related summons may request the same information as the designated summons from a different witness.
- (4) If the related summons is to a third party, the issuing officer's manager, or any supervisory official above that level, must approve issuing the summons. See IRM 25.5.3.1.3(5), Responsibilities, and paragraph (8) of Delegation Order 25-1, in IRM 1.2.2.15.1, Delegation Order 25-1, Summonses, Oaths, Certifications, and Related Functions. The approval is evidenced by the supervisor's signature on the summons, or by a statement on the summons, signed by the issuing officer, indicating that the issuing officer had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization.
- (5) Although a related summons need not be preceded by pre-issuance, written approval by the Division Commissioner and the Chief Counsel, the government must establish in a judicial proceeding to enforce a related summons (issued after August 15, 2019) that prior reasonable requests were made by the IRS examination team for the information that is the subject of the summons, the same as for a designated summons.

25.5.3.3.3  
(04-17-2025)**Concepts Key to Correct  
Application of IRC  
6503(j) Suspension**

- (1) The taxpayer corporation's period of limitations on assessment is suspended under IRC 6503(j) during the judicial enforcement period relating to a designated or related summons. If the court orders any compliance with the summons, the suspension shall continue for 120 days after the close of the judicial enforcement period. If the court finds the IRS issued a designated summons, but the court nevertheless does not order enforcement with respect to the designated or related summons at issue, then the period of limitations on assessment shall not expire before the 60th day after the end of the judicial enforcement period.
- (2) To properly apply this rule and correctly calculate the suspension period, it is essential to define several concepts. They are:
  - **Judicial enforcement period.** See IRM 25.5.3.3.3.1, Judicial Enforcement Period.
  - **Court proceeding.** See IRM 25.5.3.3.3.2, Court Proceeding.
  - **Date when proceeding is no longer pending.** See IRM 25.5.3.3.3.3, Date When Proceeding Is No Longer Pending.
  - **Compliance.** See IRM 25.5.3.3.3.4, Compliance and the Date Compliance Occurs.
  - **The date compliance occurs.** See IRM 25.5.3.3.3.4, Compliance and the Date Compliance Occurs.
  - **Final resolution.** See IRM 25.5.3.3.3.5, Final Resolution.

- 25.5.3.3.3.1  
(08-02-2019)  
**Judicial Enforcement Period**
- (1) The judicial enforcement period is the period that begins on the day a court proceeding, defined below in IRM 25.5.3.3.3.2, Court Proceeding, is begun with respect to a designated or related summons and ends on the day on which there is a final resolution defined below in IRM 25.5.3.3.3.5, Final Resolution, of the summoned person's response to that summons.
- 25.5.3.3.3.2  
(08-02-2019)  
**Court Proceeding**
- (1) A court proceeding is a proceeding filed in a United States district court either to quash a designated or related summons under IRC 7609(b)(2), or to enforce a designated or related summons under IRC 7604. A court proceeding includes any collateral proceeding, such as a civil contempt proceeding.
  - (2) For the period of limitations on assessment to be suspended under IRC 6503(j), a court proceeding to enforce or quash a designated or related summons must be instituted within the IRC 6501 period of limitations on assessment that otherwise applies to the corporate tax return.
  - (3) In any court proceeding to enforce a designated or related summons, the government must establish that the IRS examination team made prior reasonable requests for the information that is the subject of the summons to be enforced.
- 25.5.3.3.3.3  
(07-11-2013)  
**Date When Proceeding Is No Longer Pending**
- (1) A proceeding to quash or to enforce a designated or related summons is no longer pending when all appeals (including review by the Supreme Court) are disposed of or after the expiration of the period in which an appeal may be taken or a request for further review (including review by the Supreme Court) may be made.
  - (2) If, however, following an enforcement order, a collateral proceeding is brought challenging whether the testimony given or production made by the summoned party fully satisfies the court order and whether sanctions should be imposed against the summoned party for failing to so testify or produce, the proceeding to quash or to enforce the summons shall include the time from which the proceeding to quash or to enforce the summons was brought until the decision in the collateral proceeding becomes final. The decision becomes final on the date when all appeals (including review by the Supreme Court) are disposed of or when all appeal periods or all periods for further review (including review by the Supreme Court) expire. A decision in a collateral proceeding becomes final when all appeals (including review by the Supreme Court) are disposed of or when all appeal periods or all periods for further review (including review by the Supreme Court) expire.
- 25.5.3.3.3.4  
(07-11-2013)  
**Compliance and the Date Compliance Occurs**
- (1) Compliance is the giving of testimony or the performance of an act or acts of production, or both, in response to a court order concerning the designated or related summons and the determination that the terms of the court order have been satisfied.
  - (2) Compliance with a court order that wholly denies enforcement of a designated or related summons is deemed to occur on the date when all appeals (including review by the Supreme Court) are disposed of or when the period in which an appeal may be taken or a request for further review (including review by the Supreme Court) may be made expires.
  - (3) Compliance with a court order that grants enforcement, in whole or in part, of a designated or related summons, occurs on the date the IRS determines that

the testimony given, or the books, papers, records, or other data produced, or both, by the summoned party fully satisfy the court order concerning the summons. The IRS will determine whether there has been full compliance within a reasonable time, given the volume and complexity of the records produced, after the later of the giving of all testimony or the production of all records requested by the summons or required by any order enforcing any part of the summons. See the following subparagraph for a further explanation and examples of the reasonable time requirement that the IRS must meet when reviewing records.

- (4) The following are non-exclusive examples of reasonable time periods within which the IRS must determine whether the summoned corporate taxpayer or a third person served with a designated or related summons has fully complied with that summons. These examples do not constitute suggested time frames because each case is different and will turn on its own facts and circumstances:

**Example:** The IRS served a designated summons on the corporate taxpayer to produce its records showing the original purchase price of certain capital assets acquired from a foreign vendor. The Government sued to enforce the designated summons, and the court ordered it enforced. The taxpayer produced the records, consisting of ten pages written in English, ten months after the date the suit was filed. The IRS employee should require no more than two business days to review the records and determine whether they are complete and whether the taxpayer has complied with the summons. Compliance occurred two business days after the taxpayer provided the records to the IRS employee.

**Example:** The IRS served a related summons on a third party to produce ten leases entered into by three foreign business entities controlled by the corporate taxpayer. The Government sued to enforce the related summons, and the court ordered it enforced. Pursuant to the enforcement order, the third party produces the ten documents on May 1. Six of the documents are written in English and are each under ten pages in length, but four documents are written in an obscure foreign language and total 40 pages. The IRS has no employees who can interpret the documents and must contract with an outside source to have the documents translated. The process of obtaining an outside contractor and receiving the English translation takes three months. The IRS employee obtains the translation on August 1 and takes five business days to review the leases and determine that they are complete and that the summons is satisfied. Compliance occurred five business days after August 1.

**Example:** The IRS summoned a taxpayer corporation to produce all documents, described both generically and as specifically as possible in the summons, that relate to complex series of transactions among related entities. After the Government sued for enforcement and the court ordered the summons enforced, the taxpayer turned over 50 boxes of information, containing approximately 800 documents, written in English. The documents are not indexed, nor are they arranged in any discernible order. It takes a team of three revenue agents eight months to organize, catalog, and review the documents and then compare the information to the summons request. Once the comparison is complete,



the agents conclude that the taxpayer complied with the summons. Compliance occurred eight months after the taxpayer turned over the documents.

- (5) If, following an enforcement order, collateral proceedings are brought challenging whether the production made by the summoned party fully satisfied the court order and whether sanctions should be imposed against the summoned party for a failure to do so, the suspension of the periods of limitations shall continue until the order enforcing any part of the summons is fully complied with and the decision in the collateral proceeding becomes final. A decision in a collateral proceeding becomes final when all appeals are disposed of, the period in which an appeal may be taken has expired or the period in which a request for further review may be made has expired.

25.5.3.3.3.5  
(07-11-2013)  
**Final Resolution**

- (1) Final resolution occurs when the designated or related summons or any order enforcing any part of the designated or related summons is fully complied with and all appeals or requests for further review are disposed of, the period in which an appeal may be taken has expired, or the period in which a request for further review may be made has expired.

25.5.3.3.4  
(08-02-2019)  
**Contemporaneous  
Documentation  
Requirement**

- (1) As soon as the summoned person produces any of the information, the IRS employee will determine, consistent with the reasonable time standard discussed above in IRM 25.5.3.3.3.4, Compliance and the Date Compliance Occurs, whether the production constitutes full compliance. The IRS employee will keep contemporaneous, written records in the administrative file of all matters concerning the summoned person's compliance or failure to comply with the summons. The purpose for keeping a written record as part of the administrative file is to establish and preserve a contemporary evidentiary basis to support the IRS's determination of final resolution in court.
- (2) If the summoned person's production does not fully comply with the District Court's enforcement order, either in whole or in part, the IRS employee shall promptly contact Area Counsel who will notify the Department of Justice attorney assigned to the summons enforcement action. Only after the Department of Justice attorney approves and Field Counsel has notified the IRS employee of this approval will the IRS employee contact the summoned person in writing. Inform the summoned person that the production is insufficient and describe the information the summoned person must produce to comply with the court order. Mail a copy of this letter to the taxpayer (if different from the summoned person) on the same date on which it is mailed to the summoned person. Field Counsel will send a copy to the Department of Justice attorney. This letter informs both the summoned person and the taxpayer (if different from the summoned person) that the summoned person's failure to fully comply with the court order is prolonging the suspension of the taxpayer's period of limitations on assessment. This procedure should be followed every time the summoned person produces information pursuant to the summons.

**Note:** The purpose for providing the taxpayer (if different from the summoned person) with copies of the letter is to keep the taxpayer informed of the events that may prolong the suspension of its periods of limitation on assessment. The letter also contains a provision advising the taxpayer that the taxpayer may contact the IRS employee for information concerning the suspension under IRC 6503(j).

- (3) In cases in which the documents produced are voluminous, written in a foreign language, or present any other complicating factor, the IRS employee will document the particular complication in the administrative file to enable the IRS to credibly show a court why it took the time spent to determine final resolution.

25.5.3.3.5  
(07-11-2013)  
**Time Court Proceedings  
Must Be Brought**

- (1) As stated above in IRM 25.5.3.3.3.2, Court Proceeding, for the period of limitations on assessment to be suspended under IRC 6503(j), a court proceeding to enforce or quash a designated or related summons must be instituted within the IRC 6501 period of limitations on assessment that otherwise applies to the corporate tax return.

25.5.3.3.6  
(07-11-2013)  
**Computation of  
Suspension in Case of  
Multiple Court  
Proceedings**

- (1) If more than one court proceeding is instituted to enforce or quash a designated summons or one or more related summonses concerning the same tax return, the period of limitations on assessment is suspended beginning on the date the first court proceeding is brought. The suspension ends on the date that is the latest date on which the judicial enforcement period, plus the 120 day or 60 day period (depending on whether the court requires any compliance), expires with respect to each summons.

25.5.3.3.7  
(07-11-2013)  
**Effect on Other  
Suspension Periods**

- (1) Suspensions of the period of limitations on assessment under IRC 6501 provided for under IRC 7609(e)(1) and IRC 7609(e)(2) do not apply to any designated or related summons under IRC 6503(j). The suspension under IRC 6503(j) of the period of limitations on assessment under IRC 6501 is independent of, and may run concurrent with, any other suspension of the period of limitations on assessment that applies to the tax return to which the designated or related summons relates.

25.5.3.3.8  
(08-02-2019)  
**Examples of  
Computations Of the  
Suspension Period  
Under IRC 6503(j) and of  
The Application of the  
Rules Governing the  
Computations**

- (1) The following are examples of computations of the suspension period under IRC 6503(j) and the application of the rules governing the computations.

**Example:** The period of limitations on assessment against Corporation P, a calendar year taxpayer, for its 2007 return is scheduled to end on March 17, 2011. (Ordinarily, Corporation P's returns are filed on March 15th of the following year, but March 15, 2008, was a Saturday, and Corporation P timely filed its return on the subsequent Monday, March 17, 2008, making March 17, 2011, the last day of the period of limitations on assessment for Corporation P's 2007 tax year). On January 4, 2011, a designated summons is issued to Corporation P concerning its 2007 return. On March 3, 2011 (14 days before the period of limitations on assessment would otherwise expire with respect to Corporation P's 2007 return), a court proceeding is brought to enforce the designated summons issued to Corporation P. On June 6, 2011, the court orders Corporation P to comply with the designated summons. Corporation P does not appeal the court's order. On September 6, 2011, agents for Corporation P deliver material that they state are the records requested by the designated summons. On October 13, 2011, a final resolution to Corporation P's response to the designated summons occurs when it is determined that Corporation P has fully complied with the court's order. The suspension period applicable with respect to the designated summons issued to Corporation P consists of the judicial enforcement period (March 3, 2011, through October 13, 2011) and an additional 120-day period under IRC 6503(j)(1)(B), because the court required

Corporation P to comply with the designated summons. Thus, the suspension period applicable with respect to the designated summons issued to Corporation P begins on March 3, 2011 and ends on February 10, 2012. Under the facts of this example, the period of limitations on assessment against Corporation P further extends to February 24, 2012, to account for the additional 14 days that remained on the period of limitations on assessment under IRC 6501 when the suspension period under IRC 6503(j) began.

**Example:** Assume the same facts set forth above in example 1 except that in addition to the issuance of the designated summons and related enforcement proceedings, on April 5, 2011, a summons concerning Corporation P's 2007 return is issued and served on individual A, a third party. This summons is not a related summons because it was not issued during the 30-day period that began on the date the designated summons was issued. The third-party summons served on individual A is subject to the notice requirements of IRC 7609(a). Final resolution of individual A's response to this summons does not occur until February 15, 2012. Because there is no final resolution of individual A's response to this summons by October 5, 2011, which is six months from the date of service of the summons, the period of limitations on assessment against Corporation P is suspended under **7609(e)(2)** to the date on which there is a final resolution to that response for the purposes of IRC 7609(e)(2). Moreover, because final resolution to the summons served on individual A does not occur until after February 10, 2012, the end of the suspension period for the designated summons, the period of limitations on assessment against Corporation P expires 14 days after the date that the final resolution as provided for in IRC 7609(e)(2) occurs with respect to the summons served on individual A.

**Note:** Field Counsel must be consulted in determining the expiration date of the period of limitations concerning all designated and related summonses.

25.5.3.3.9  
(04-17-2025)

**Notice Requirements of  
IRC 7609**

- (1) If a designated or related summons is served on a third-party, such as when a designated summons is served on a person to whom the corporation transferred its records or when a related summons is served on any third person, the notice procedures of IRC 7609 apply. Give notice of the designated or related third-party summons to the taxpayer corporation. Refer to IRM 25.5.6.6, Procedures for Notice, Petition to Quash the Summons, and Compliance or Enforcement, for additional information.

**Note:** Pursuant to the regulations promulgated under IRC 6503(j), only the suspension provision under IRC 6503(j) applies to designated or related summonses. The suspension provisions of IRC 7609(e) do not apply.

25.5.3.3.10  
(04-17-2025)

**Approvals Required  
Before a Designated or  
Related Summons may  
Be Served**

- (1) As indicated above in IRM 25.5.3.3.1(1), Conditions a Designated Summons Must Meet, after August 15, 2019, issuance of a designated summons must be preceded by review and written approved by both the Division Commissioner for the operating division having examination authority over the taxpayer corporation and the Chief Counsel (formerly the Division Counsel).



- (2) Both designated and related summonses must be pre-approved by a Field Territory Manager or Practice Area Program Manager in the area that will issue the summonses.
- (3) If approved by the Territory Manager or Practice Area Program Manager, forward the summons to the Associate Area Counsel for review and coordination at the area level.
- (4) A memorandum should accompany the summons to the Territory Manager or Practice Area Program Manager and the Associate Area Counsel, explaining why the taxpayer refused to extend the statute of limitations for assessment. The memorandum must also detail the evidence for the proposed conclusion that the IRS examination team made prior reasonable requests for the information that is the subject of the proposed designated and related summonses. If the summons is to be issued near the end of the period permitted by IRC 6503(j), the memorandum should explain why the summons was not issued at an earlier date. In addition, the memorandum should contain sufficient factual background to establish that all procedural requirements for issuing the summons have been met.
- (5) After securing the approval of the Territory Manager or Practice Area Program Manager and the Associate Area Counsel, forward the summons and the supporting memorandum through their respective management channels to Chief Counsel (through Division Counsel) and the Division Commissioner for simultaneous consideration.
- (6) Field Counsel will, through management channels, obtain pre-review by Procedure and Administration. See CCDM IRM 34.6.3.1, Summons Provisions
- (7) If no enforcement suit is filed, the running of the period of limitations will not be suspended under IRC 6503(j).

**Example:** For example, the period of limitations would not be extended when the designated or related summons was voluntarily complied with.

- (8) The statute of limitations will be suspended by filing suit to enforce a related summons, even when the taxpayer has complied with the designated summons. IRS employees must consult with Associate Area Counsel on whether the IRS should seek to suspend the statute based solely on a suit to enforce a related summons.
- (9) After review, Associate Area Counsel will notify Examination whether the summons should be issued.

25.5.3.3.11  
(04-17-2025)  
**Recording and Tracking  
The Suspension in  
Computer Records With  
Alpha Codes**

- (1) In general, the suspension arises on the day the court proceeding is brought and continues until the day the summoned person fully complies with the enforcement order, plus an additional 120 days if the court orders compliance with any part of the summons. If the court finds the summons is a designated or related summons, but nevertheless declines to order enforcement, then the assessment statute will not expire before 60 days after the date of final resolution.
- (2) In the instance of a suspended statute of limitations, Counsel will notify Examination of the filing of the suit so that the statute can be updated accordingly.

(3) The IRS employee responsible for the case will:

- Update the statute using the alpha code: "PP" to identify the irregular statute date.
- Remove the alpha code "PP" when the suspension expires.
- Update the statute date when the suspension period ends.

25.5.3.4  
(04-17-2025)

**Time and Place of  
Examination Set by  
Summons**

(1) Generally, the following guidelines apply to all summonses:

- The time and place of examination must be reasonable.
- The date for appearance should not be on a Saturday, Sunday, or a legal holiday.
- If a prospective witness is cooperative, the summons should be made returnable, if feasible, at the place that suits the witness' convenience at an office located within the witness' commuting area.
- If the witness is uncooperative or attempts to hamper the investigation, it may be best to have the witness appear and produce records at the IRS office located nearest the summoned person. See IRM 25.5.2-1, General Instructions for Preparation of a Summons.
- In computing the time period for appearance or production of records, do not include the date of service or the date of appearance within the 10 or 23 day waiting periods.

(2) If the summons is directed to a third party and is subject to the notice and waiting period requirements of IRC 7609:

- Set the date for appearance at least 24 days after the date notice of the summons is given.
- Do not accept records from the summoned third party prior to the date of appearance because noticees have the right during this time period to initiate proceedings to quash the summons. See IRM 25.5.6.2(1), General.
- If a proceeding to quash has properly been instituted, do not examine records unless the court so orders, or the noticee who has instituted the proceeding consents.

(3) If the summons is not subject to IRC 7609 notice requirements, the date for appearance must not be less than 10 full days after the date of service, but the summoned person may voluntarily comply at an earlier time.

(4) A third-party witness may request service of a summons as evidence of a legal duty to testify or produce records. If the summons is not subject to IRC 7609 notice and waiting period requirements, the date for appearance is 10 or more days after service of the summons even if the person expects to respond on an earlier date. See IRC 7609(c)(2) and IRM 25.5.6, Summonses on Third-Party Witnesses, for a discussion of third-party summonses not subject to the 23 day waiting period of IRC 7609.

**Note:** Do not use this procedure when the taxpayer or other person is entitled to a notice. Do not use this procedure for a John Doe summons, which may only be served after approval by a federal district court judge.

(5) If a summoned witness for a valid reason (such as illness) cannot appear on the date fixed in the summons, the date may be continued by mutual agreement. To formally extend the compliance date of the summons:

- a. Obtain the approval of the new summons compliance date from the IRS employee who approved the issuance of the original summons.
  - b. Prepare a letter to the summoned party that includes the following information: Date of the original summons, New compliance date and the original date for compliance, and Name of the summoned party
  - c. The IRS employee who issued the original summons should sign the letter.
  - d. Mail the letter by certified mail or hand deliver it to the summoned party.
- (6) If the issuing IRS employee has problems obtaining compliance on the extended appearance date, consult Associate Area Counsel for possible remedies.
- (7) IRC 7605 governs the time and place of appearance. The place of appearance should generally be in the nearest city with an IRS office of the same IRS operating division (e.g. SB/SE, TE/GE or LB&I). Alternatively, a witness may request and the IRS may agree to interview a witness at another convenient location, such as his POA's office. The summons interview may be before a cooperating IRS agent in the office for appearance, and the issuing office agent may participate in the summons interview by speakerphone. Consult Associate Area Counsel for guidance.

25.5.3.5  
(04-17-2025)  
**Records on Encrypted  
Storage Media**

- (1) Due to financial, banking, and privacy laws, third parties may respond to summonses by providing electronic records on an encrypted portable storage device (PSD) (e.g. compact disc, digital video disc, or USB drive).
- (2) When a third-party provides the records on encrypted PSD, process the PSD in accordance with IRM 10.8.1, Informational Technology (IT) Security, Policy and Guidance.
- (3) The PSD must first be scanned for viruses in a stand-alone environment (not connected to the IRS network). See IRM 10.8.1, Informational Technology (IT) Security, Policy and Guidance.
- (4) The PSD may require a decryption software program to access the records. **Do not** run any executable files found on the PSD (e.g. a file with the .exe extension). For help with decrypting PSD, or with assistance on whether or not PSD can be opened, send an email to *\*SBSE E-Summons Decryption Team*. The requests will be worked in the order received. The customer will be contacted by a specialist to assist with extracting the data within 7 to 10 days. Include in the email:
  - The need for assistance with extracting electronic summoned data,
  - The name of the financial institution, and
  - The number of PSD.
- (5) Once records are retrieved from the PSD, copy the original files to a different PSD for the administrative case file. See IRM 25.5.3.6.2.2, Saving Records for Administrative Case File, for instructions.
- (6) When the case is closed, follow the procedures outlined by *Records and Information Management (RIM)* office for proper destruction of the original PSD received from the summons. **Do not** store the original encrypted PSD with the administrative case file. For questions, send an email to *\*IT Media Destruction*

25.5.3.6  
(08-02-2019)  
**Electronic Summons  
Processes**

- (1) There are two types of electronic summons processes.
  - One method is for the IRS employee to both serve the summons and later retrieve the records. The IRS employee, with the consent of the witness, serves the summons by uploading the summons to the electronic portal. The third party notifies the IRS employee by email when the records are ready for retrieval. The IRS employee returns to the electronic portal to retrieve the records. This process is a two-way transmission process.
  - The second method is to use an electronic summons process to only retrieve records. The summons is served in the normal manner (e.g. hand delivery, certified mail, or fax). The third party notifies the IRS employee by email when the records are ready for retrieval. The IRS employee retrieves the records from the electronic portal. This process is a one-way transmission process.
- (2) The employee's email address is **required** to use electronic summons processes. Employees can provide the email address on the face of the summons, or provide the email address on a cover letter. The third party sends notification by email when the records are ready. The third party will call the IRS employee if the email address is not provided on the summons or on a cover letter.
- (3) The benefits for using an electronic summons process are:
  - Faster receipt of information
  - Better protection of taxpayer information
  - Lower cost to both the third party and to the IRS
  - Summoned records can be retrieved from any location
  - Some records are in electronic format and can be imported into a user database or spreadsheet application, such as Microsoft Excel or Access
- (4) Send an email to *\*SBSE E-Summons Decryption Team* for questions on electronic summons processes.

25.5.3.6.1  
(04-17-2025)  
**Electronic Service of  
Summons**

- (1) IRS employees may serve summonses by facsimile transmission (fax) to a third-party who has provided IRS with a waiver of the IRC 7603 service requirements that authorizes summons service by fax. A repository of fax waivers is available on the *Summons Knowledge Base* in the **eWaiver** book. See IRM 25.5.3.2 (19), Service of Summons.
- (2) When authorized, a summons may be served electronically through a third-party summons portal. Such portals generally offer two way transmission, whereby the IRS employee serves the summons through the portal and later returns to the portal to retrieve the summoned records. See IRM 25.5.3.6.2, Electronic Retrieval of Records. Instructions for the use of authorized portals is available on the *Summons Knowledge Base* in the **Portals** book.

**Note:** Use of electronic signatures are commonly used by IRS employees on summonses served electronically. Use of electronic signatures is allowable pursuant to IRM 25.5.1.2.3(2), Authority to Issue Summonses Requiring Approval (Except John Doe Summonses). When using electronic signatures on a summons served electronically, the IRS employee should convert the summons to a PDF document (Print to PDF process) and **serve the PDF version of the summons** electronically. Doing so is recommended by Counsel to scrub any metadata

- (3) Authorization to serve a summons electronically through a portal requires:
  - A Memorandum of Understanding (MOU) between the third-party and the IRS, and
  - A waiver of the IRC 7603 service requirements from the third party authorizing the IRS to serve summonses through the portal, and
  - Formal approval from multiple business units, including IT Cybersecurity and Privacy.
- (4) IRS employees who encounter a third-party wishing to accept summonses electronically may send an email with the pertinent information to *\*SBSE E-Summons Decryption Team*.

25.5.3.6.2  
(04-17-2025)  
**Electronic Retrieval of  
Records**

- (1) It has become common for third parties to provide summoned records through secure electronic summons portals.
- (2) When the records are ready for retrieval, the third party notifies the IRS employee by secure email. For this reason, it is recommended that IRS employees provide their email address with the summons when there is reason to believe that the respondent will provide the summoned records through a secure URL. Letter 6622, Summons Cover Letter, may be used for this purpose.
- (3) Multiple emails may be sent by the third party's summons process. One email contains instructions on how to retrieve the records. A URL web link to the records is embedded in the email. A second email may be sent containing a password or passcode which is used to log into the summons portal.
- (4) Access to the summons portal is time limited and expires after several days. IRS employees are encouraged to download the records to their workstations (e.g. laptop or desktop computer) as soon as the period to quash the summons expires.
- (5) For additional information, (including a list of entities known to provide summoned records through a secure URL), refer to the job aids for approved electronic summons processes found in the **Portals** book of the *Summons Knowledge Base*.
- (6) IRS employees with access to the Document Upload Tool (DUT) may receive summoned records from taxpayers and third parties through DUT. The latest revision of DUT allows for communication with third parties without using the taxpayer's SSN or EIN. Instructions on the use of this system are available on the *DUT Knowledge Base*. While the *DUT Knowledge Base* is an SB/SE Collection SharePoint site, these instructions are applicable to all IRS employees using DUT.

**Note:** Many third parties (such as banks) have previously established secure URL systems. IRS employees should allow the third party to use their existing secure URL to the greatest extent possible and not demand the use of DUT.

25.5.3.6.2.1  
(08-01-2016)  
**Accessing Records  
Through URL Web Links**

- (1) Use of a secure summons portal to only access records from a URL web link does not require a MOU. If you are unsure if the summons portal is secure, send an email to *\*SBSE E-Summons Decryption Team* before accessing an electronic summons portal through a URL web link.

- (2) Access to a third party secure web site to download records is allowed as long as the IRS employee:
  - Has a business need to access the site.
  - Does not download executable files or software applications (e.g. Java, ActiveX).
  - Uses the site to only download records, and
  - Does not upload the summons or PII data to the summons portal.
- (3) The third party notifies the IRS employee by secure email when the records are ready for electronic retrieval. IRS employees access the records through the link contained in the email.
- (4) When the IRS employee accesses the web site, Computer Security Incident Response Center's (CSIRC) security technologies inspect the connection to ensure none of the IRS security related policies is violated. If the web site is restricted, the Block Page message notifies the IRS employee **to request access to a restricted web site for business purposes or to report an inaccurately categorized web site, complete and submit the Internet Proxy Exception Request Form.**
- (5) The IRS employee will need to click on the Internet Proxy Exception Request Form link contained within the Block Page message to provide the business justification to access the web site. CSIRC processes the IRS employee's request to allow access to the web site to download the documents.
- (6) Some summons portals require the IRS employee to register or create an account on the summons web site prior to accessing the records. The IRS employee is prompted to register and create a password when they click on the link embedded in the summons process email.
- (7) The URL web link is typically time limited, expiring after a certain number of days. IRS employees are encouraged to download the records to their workstations (e.g. laptop or desktop computer) as soon as the period to quash the summons expires. Contact the third party to re-activate the URL web link whenever there is a delay in accessing the records.

25.5.3.6.2.2  
(04-17-2025)

**Saving Records for  
Administrative Case File**

- (1) Once the case investigation is complete, summoned records need to be saved in the administrative case file. Available guidance on saving electronic records is in the *Saving Electronic Records for Administrative File* section of the *Summons Knowledge Base*.