

ID: CCA_2014103008553546

Third Party Communication: None

UILC: 6333.00-00

Date of Communication: Not Applicable

Number: **201447029**

Release Date: 11/21/2014

From: [REDACTED]

Sent: Thursday, October 30, 2014 8:55:35 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: Section 6333 Question

Hi ,

The Service's authority to demand the exhibition of books or records under section 6333 of the Code is similar to, but distinct from, its authority to examine books and witnesses under the Code's summons procedures. One notable difference between the two is that section 6333 does not expressly provide for judicial enforcement of a demand for books or records while the summons procedures do. You passed along to us the question of whether the Service should seek judicial enforcement of a section 6333 demand if the recipient treats the demand like a summons.

Although section 7402(a) may be read to allow judicial enforcement of a section 6333 demand, the Service should issue a summons to a non-complying recipient of such a demand rather than seek judicial enforcement of the demand. The Internal Revenue Manual already encourages this approach. Paragraph 2 of IRM 5.11.4.11 says that if a bank does not comply with a section 6333 demand the revenue officer should "consider following up the levy with the summons." That approach should be followed since a summons would have to be complied with before a section 6333 case could even begin, let alone be decided.