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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3416 - Service of Summons to 3rd Party Recordkeeper Permitted by Mail

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Section 3416

A. Provision covered: RRA § 3416: "Service of Summonses to Third-Party Recordkeepers Permitted By Mail." (IRC Provisions Affected: § 7603)

B. Background: Under prior law, a summons had to be served either by handing it to the person to whom it was directed or else leaving it at the person's usual place of abode. Service on third-party recordkeepers also had to be made personally.

C. Changes: The new law allows summonses to third-party recordkeepers, as formally defined in section 7609 and now defined in section 7603, to be made by certified or registered mail.

D. Impact: The previous methods of serving summons on third-party recordkeepers are still adequate. The law now merely permits an alternative method. The Service already has guidance on who is a third-party recordkeeper under the statutory language. That guidance is contained in Treas. Reg. 301.7609-2. The Service will need to create procedures for mailing out summonses and will have to revise the Form 2039 Service of Summons, Notice and Recordkeeper Certificate.

E. Necessary Actions

1. Institutional Actions:

- . Train employees delegated the authority to issue and serve summonses on how to mail summonses to third-party recordkeepers.
 - b. Redesignate Treas. Reg. § 301.7609-2 as 301.7603-2.
 - c. Write IRM provisions as necessary to reflect new procedures.
2. Things We Can Do

Revenue Agents and Officers may now serve summonses on third-party recordkeepers defined in I.R.C. § 7603(b) by registered or certified mail so long as the following pen and ink change is made to the relevant Certificate of Service forms in the "How Summons Was Served" part of the form as follows: "I sent an attested copy of the summons 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 I.R.C. § 7603(b). The address is:

_____."

F. Other Special Comments: None.

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