

Summons



Department of the Treasury
Internal Revenue Service

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In the matter of Paul M. Walters

Internal Revenue District of Dallas

Periods Calendar years 1980 - 1987

The Commissioner of Internal Revenue

To Mark Tate

At Northstar/Southstar Fire Protection Systems, Dallas, TX

You are hereby summoned and required to appear before Edwin Swales, Internal Revenue Agent, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All records and documents in your control including but not limited to the following:

Any and all transactions between you and the above named taxpayer including testimony.

Including but not limited to W2's, 1099's, W4's, checks, invoices, and correspondence whether, or not, issued to him individually or to an entity that he has an interest in whether as an employee or considered to be self-employed.

What all records is to be produced under the summons?
6420 (R)2 Gasoline used on plane
6421 (R)2 Gasoline used for marketing purposes
6427 (R)2 Truck not used for taxable purposes
7602

Business address and telephone number of Internal Revenue Service officer named above:

Suite 2670, Interfirst Tower, 801 Cherry Street, Fort Worth, Texas 76102 Phone: 334-316

Place and time for appearance:

at Suite 2670, Interfirst Tower, 801 Cherry Street, Fort Worth, Texas 76102

on the Twenty-sixth (26) day of October, 19 88 at 11:30 o'clock A. M.

Issued under authority of the Internal Revenue Code this 12th day of October, 19 88

Edwin Swales

Signature of Issuing Officer

Edwin Swales

Internal Revenue Agent

Title

Signature of Approving Officer (if applicable)

Title

Provisions of the Internal Revenue Code



Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, Etc.—For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability in law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized—

(1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry;

(2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and

(3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose May Include Inquiry Into Offense.—The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) No Administrative Summons When There Is Justice Department Referral.—

(1) Limitation of authority.—No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

(2) Justice Department referral in effect.—For purposes of this subsection—

(A) In general.—A Justice Department referral is in effect with respect to any person if—

(i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws, or

(ii) any request is made under section 6103(h) (3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

(B) Termination.—A Justice Department referral shall cease to be in effect with respect to a person when—

(i) the Attorney General notifies the Secretary, in writing, that—

(I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,

(II) he will not authorize a grand jury investigation of such person with respect to such an offense, or

(III) he will discontinue such a grand jury investigation,

(ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or

(iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in subparagraph (A)(ii).

(3) Taxable years, etc., treated separately.—For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

Sec. 7603. Service of summons

A summons issued under section 6420 (e) (2), 6421 (f) (2), 6427 (i) (2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty.

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Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court.—If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement.—Whenever any person summoned under section 6420 (e) (2), 6421 (f) (2), 6427 (i) (2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony as required, the Secretary may apply to the judge of the district court or to a United States commissioner¹ for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner¹ to hear the application, and if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States commissioner¹ shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempt: to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

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Sec. 7605. Time and place of examination

(a) Time and Place.—The time and place of examination pursuant to the provisions of section 6420 (e) (2), 6421 (f) (2), 6427 (i) (2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420 (e) (2), 6421 (f) (2), or 6427 (i) (2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

¹Or United States magistrate, pursuant to P.L. 90-578.

Sec. 7610. Fees and costs for witnesses

(a) In General.—The Secretary shall by regulations establish the rates and conditions under which payment may be made of—

(1) fees and mileage to persons who are summoned to appear before the Secretary, and

(2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions.—No payment may be made under paragraph (2) of subsection (a) if—

(1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or

(2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to Which Section Applies.—This section applies with respect to any summons authorized under section 6420 (e) (2), 6421 (f) (2), 6427 (i) (2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda, or other papers, as required under sections 6420 (e) (2), 6421 (f) (2), 6427 (i) (2), 7602, 7603, and 7604 (1), neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000 or imprisoned not more than 1 year, or both, together with costs of prosecution.

authority to examine books and witnesses is also provided under sec. 6420 (e) (2)—Gasoline used on farms; sec. 6421 (f) (2)—Gasoline used for certain nonhighway purposes or by local transit systems; and sec. 6427 (i) (2)—Fuels not used for taxable purposes.

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