

**§ 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(g)(2), 6427(j)(2), or 7602.

(Added Pub. L. 94-455, title XII, § 1205(a), Oct. 4, 1976, 90 Stat. 1699; amended Pub. L. 95-599, title V, § 505(c)(6), Nov. 6, 1978, 92 Stat. 2760; Pub. L. 96-223, title II, § 232(d)(4)(E), Apr. 2, 1980, 94 Stat. 278; Pub. L. 97-424, title V, § 515(b)(12), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 98-369, div. A, title IX, § 911(d)(2)(G), July 18, 1984, 98 Stat. 1007; Pub. L. 99-514, title XVII, § 1703(e)(2)(G), Oct. 22, 1986, 100 Stat. 2778; Pub. L. 100-647, title I, § 1017(c)(9), (12), Nov. 10, 1988, 102 Stat. 3576, 3577.)

**Editorial Notes****AMENDMENTS**

1988—Subsec. (c). Pub. L. 100-647, § 1017(c)(12), made technical correction to language of Pub. L. 99-514, § 1703(e)(2)(G), see 1986 Amendment note below.

Pub. L. 100-647, § 1017(c)(9), substituted “6421(g)(2)” for “6421(f)(2)”.

1986—Subsec. (c). Pub. L. 99-514, as amended by Pub. L. 100-647, § 1017(c)(12), substituted “6427(j)(2)” for “6427(i)(2)”.

1984—Subsec. (c). Pub. L. 98-369 substituted “6427(i)(2)” for “6427(h)(2)”.

1983—Subsec. (c). Pub. L. 97-424 struck out “6424(d)(2),” after “6421(f)(2),”.

1980—Subsec. (c). Pub. L. 96-223 substituted “6427(h)(2)” for “6427(g)(2)”.

1978—Subsec. (c). Pub. L. 95-599 substituted “6427(g)(2)” for “6427(e)(2)”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

**EFFECTIVE DATE OF 1986 AMENDMENT**

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as

amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

**EFFECTIVE DATE OF 1984 AMENDMENT**

Amendment by Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

**EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under section 34 of this title.

**EFFECTIVE DATE OF 1980 AMENDMENT**

Amendment by Pub. L. 96-223 effective Jan. 1, 1979, see section 232(h)(2) of Pub. L. 96-223, set out as a note under section 6427 of this title.

**EFFECTIVE DATE OF 1978 AMENDMENT**

Amendment by Pub. L. 95-599 effective Jan. 1, 1979, see section 505(d) of Pub. L. 95-599, set out as a note under section 6427 of this title.

**§ 7611. Restrictions on church tax inquiries and examinations****(a) Restrictions on inquiries****(1) In general**

The Secretary may begin a church tax inquiry only if—

- (A) the reasonable belief requirements of paragraph (2), and
- (B) the notice requirements of paragraph (3), have been met.

**(2) Reasonable belief requirements**

The requirements of this paragraph are met with respect to any church tax inquiry if an appropriate high-level Treasury official reasonably believes (on the basis of facts and circumstances recorded in writing) that the church—

- (A) may not be exempt, by reason of its status as a church, from tax under section 501(a), or
- (B) may be carrying on an unrelated trade or business (within the meaning of section 513) or otherwise engaged in activities subject to taxation under this title.

**(3) Inquiry notice requirements****(A) In general**

The requirements of this paragraph are met with respect to any church tax inquiry if, before beginning such inquiry, the Secretary provides written notice to the church of the beginning of such inquiry.

**(B) Contents of inquiry notice**

The notice required by this paragraph shall include—

- (i) an explanation of—
  - (I) the concerns which gave rise to such inquiry, and
  - (II) the general subject matter of such inquiry, and
- (ii) a general explanation of the applicable—
  - (I) administrative and constitutional provisions with respect to such inquiry (including the right to a conference with