

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2019 AMENDMENT**

Pub. L. 116-25, title I, §1204(b), July 1, 2019, 133 Stat. 989, provided that: “The amendments made by this section [amending this section] shall apply to summonses served after the date that is 45 days after the date of the enactment of this Act [July 1, 2019].”

**EFFECTIVE DATE OF 2005 AMENDMENT**

Pub. L. 109-135, title IV, §408(b), Dec. 21, 2005, 119 Stat. 2635, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 3415 of the Internal Revenue Service Restructuring and Reform Act of 1998 [Pub. L. 105-206].”

**EFFECTIVE DATE OF 1998 AMENDMENT**

Pub. L. 105-206, title III, §3415(d), July 22, 1998, 112 Stat. 756, provided that: “The amendments made by this section [amending this section] shall apply to summonses served after the date of the enactment of this Act [July 22, 1998].”

**EFFECTIVE DATE OF 1996 AMENDMENT**

Pub. L. 104-168, title X, §1001(b), July 30, 1996, 110 Stat. 1468, provided that: “The amendment made by subsection (a) [amending this section] shall apply to summonses issued after the date of the enactment of this Act [July 30, 1996].”

**EFFECTIVE DATE OF 1988 AMENDMENT**

Pub. L. 100-647, title I, §1015(l)(3), Nov. 10, 1988, 102 Stat. 3572, provided that: “The amendments made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].”

Amendment by section 1017(c)(9), (12) of 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**

Pub. L. 99-514, title VI, §656(b), Oct. 22, 1986, 100 Stat. 2299, provided that: “The amendment made by subsection (a) [amending this section] shall apply to summonses served after the date of the enactment of this Act [Oct. 22, 1986].”

Pub. L. 99-514, title XV, §1561(c), Oct. 22, 1986, 100 Stat. 2761, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 1986].”

Amendment by section 1703(e)(2)(G) of 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 AMENDMENTS**

Amendment by Pub. L. 98-620 not applicable to cases pending on Nov. 8, 1984, see section 403 of Pub. L. 98-620, set out as an Effective Date note under section 1657 of Title 28, Judiciary and Judicial Procedure.

Amendment by section 714(i) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Amendment by section 911(d)(2)(G) of 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 1982 AMENDMENT**

Pub. L. 97-248, title III, §311(c)(2), Sept. 3, 1982, 96 Stat. 601, provided that: “The amendments made by subsection (b) [amending this section] shall apply to summonses served after December 31, 1982.”

Pub. L. 97-248, title III, §331(e), Sept. 3, 1982, 96 Stat. 621, provided that: “The amendments made by this section [amending this section] shall apply to summonses served after December 31, 1982.”

Pub. L. 97-248, title III, §332(b), Sept. 3, 1982, 96 Stat. 622, provided that: “The amendment made by subsection (a) [amending this section] shall apply to summonses served after December 31, 1982.”

**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 AMENDMENTS**

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out a note under section 46 of this title.

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.

**EFFECTIVE DATE**

Pub. L. 94-455, title XII, §1205(c), Oct. 4, 1976, 90 Stat. 1703, as amended by Pub. L. 94-528, §2(b), Oct. 17, 1976, 90 Stat. 2483, provided that: “The amendments made by this section [enacting this section and section 7610 of this title] shall apply with respect to any summons issued after February 28, 1977.”

**§ 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)”.

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##### 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 rea-

sonably 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 the Secretary before any examination of church records), and

(II) provisions of this title which authorize such inquiry or which may be otherwise involved in such inquiry.

##### (b) Restrictions on examinations

###### (1) In general

The Secretary may begin a church tax examination only if the requirements of paragraph (2) have been met and such examination may be made only—

(A) in the case of church records, to the extent necessary to determine the liability for, and the amount of, any tax imposed by this title, and

(B) in the case of religious activities, to the extent necessary to determine whether an organization claiming to be a church is a church for any period.

###### (2) Notice of examination; opportunity for conference

The requirements of this paragraph are met with respect to any church tax examination if—

(A) at least 15 days before the beginning of such examination, the Secretary provides the notice described in paragraph (3) to both the church and the appropriate regional counsel of the Internal Revenue Service, and

(B) the church has a reasonable time to participate in a conference described in paragraph (3)(A)(iii), but only if the church requests such a conference before the beginning of the examination.

###### (3) Contents of examination notice, et cetera

###### (A) In general

The notice described in this paragraph is a written notice which includes—