

Commissioner may not issue a summons respecting D's 1979 income tax liability.

Example 2. A referral has been made to the Department of Justice for the criminal prosecution of F with regard to F's income tax liability for the taxable year 1978. The Commissioner may issue a summons respecting F's gift tax liability for the taxable year 1978.

Example 3. A referral has been made to the Department of Justice for a grand jury investigation respecting G's 1980 income tax liability. The Commissioner may issue a summons related to an investigation of G's liability for Federal Insurance Contribution Act (FICA) taxes for the taxable year 1980.

Example 4. A referral has been made to the Department of Justice respecting J's criminal evasion of windfall profit tax for all quarters of the calendar year 1982. The Commissioner may issue a summons respecting J's liability for highway motor vehicle use tax covering the same periods.

Example 5. A referral has been made to the Department of Justice for a grand jury investigation respecting L's 1983 income tax liability. The Commissioner may issue a summons related to the investigation of L's liability under sections 6700 (abusive tax shelter promoter penalty) and 7408 of the Code for his conduct during 1983.

(d) *Effective dates.* This section is applicable after September 3, 1982, except for paragraph (b), which is applicable on and after April 1, 2005. For rules under paragraph (b) that are applicable to summonses issued on or after September 10, 2002, see 26 CFR 301.7602-1T. For rules applicable on or before September 3, 1982, see 26 CFR 301.7602-1 (revised as of April 1, 1984).

[T.D. 8091, 51 FR 23053, June 25, 1986, as amended by T.D. 9015, 67 FR 57331, Sept. 10, 2002; T.D. 9195, 70 FR 16711, Apr. 1, 2005]

§ 301.7602-1T Examination of books and witnesses (temporary).

(a) [Reserved]. For further guidance, see § 301.7602-1(a).

(b) through (b)(2) [Reserved]. For further guidance, see § 301.7602-1(b) through (b)(2).

(b)(3) *Participation of a person described in section 6103(n).* For purposes of this paragraph (b), a person authorized to receive returns or return information under section 6103(n) and § 301.6103(n)-1(a) of the regulations may receive and examine books, papers, records, or other data produced in compliance with the summons and, in the presence and under the guidance of an

IRS officer or employee, participate fully in the interview of the witness summoned by the IRS to provide testimony under oath. Fully participating in an interview includes, but is not limited to, receipt, review, and use of summoned books, papers, records, or other data; being present during summons interviews; questioning the person providing testimony under oath; and asking a summoned person's representative to clarify an objection or assertion of privilege.

(c) [Reserved]. For further guidance, see § 301.7602-1(c).

(d) *Effective/applicability date.* This section applies to summons interviews conducted on or after June 18, 2014.

(e) *Expiration date.* The applicability of this section expires on or before June 16, 2017.

[T.D. 9669, 79 FR 34626, June 18, 2014]

§ 301.7602-2 Third party contacts.

(a) *In general.* Subject to the exceptions in paragraph (f) of this section, no officer or employee of the Internal Revenue Service (IRS) may contact any person other than the taxpayer with respect to the determination or collection of such taxpayer's tax liability without giving the taxpayer reasonable notice in advance that such contacts may be made. A record of persons so contacted must be made and given to the taxpayer upon the taxpayer's request.

(b) *Third-party contact defined.* Contacts subject to section 7602(c) and this regulation shall be called "third-party contacts." A third-party contact is a communication which—

- (1) Is initiated by an IRS employee;
- (2) Is made to a person other than the taxpayer;
- (3) Is made with respect to the determination or collection of the tax liability of such taxpayer;
- (4) Discloses the identity of the taxpayer being investigated; and
- (5) Discloses the association of the IRS employee with the IRS.

(c) *Elements of third-party contact explained—(1) Initiation by an IRS employee—(i) Explanation—(A) Initiation.* An IRS employee initiates a communication whenever it is the employee who first tries to communicate with a