

CODE OF FEDERAL REGULATIONS
TITLE 27--ALCOHOL, TOBACCO PRODUCTS
AND FIREARMS
CHAPTER I--ALCOHOL AND TOBACCO TAX
AND TRADE BUREAU, DEPARTMENT OF
THE
TREASURY
SUBCHAPTER F--PROCEDURES AND
PRACTICES
PART 70--PROCEDURE AND
ADMINISTRATION
SUBPART C--DISCOVERY OF LIABILITY
AND ENFORCEMENT OF LAWS
EXAMINATION AND INSPECTION
Current through October 21, 2003; 68 FR 60046

§ 70.22 Examination of books and witnesses.

(a) In general. 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 tax imposed under provisions of 26 U.S.C. enforced and administered by the Bureau (including any interest, additional amount, addition to the tax, or civil penalty) or the liability at law or in equity of any transferee or fiduciary of any person in respect of any such tax, or collecting any such liability, any appropriate ATF officer may examine any books, papers, records or other data which may be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant to such inquiry.

(b) Summonses. For the purposes described in paragraph (a) of this section the appropriate ATF officers are authorized 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 accounts containing entries relating to the business of the person liable for tax or required to perform the act, or any person deemed proper, to appear before a designated officer or employee of the Bureau 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 take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry. Such ATF officer may designate an appropriate ATF officer as the individual before whom a person summoned pursuant to 26 U.S.C. 7602 shall appear. Any such officer, when so designated in a summons, is authorized to

take testimony under oath of the person summoned and to receive and examine books, papers, records, or other data produced in compliance with the summons. The authority to issue a summons may not be redelegated. See § 70.302 of this part for rules concerning payments to certain persons who are summoned to give information to the Bureau under 26 U.S.C. 7602 and this section.

(Authority: Aug. 16, 1954, Chapter 736, 68A Stat. 901; (26 U.S.C. 7602))

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-42, 42 FR 8367, Feb. 10, 1977; 55 FR 47608, Nov. 14, 1990; 57 FR 40328, Sept. 3, 1992; T.D. ATF-450, 66 FR 29023, May 29, 2001]

<General Materials (GM) - References, Annotations,
or Tables>

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