

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1892. Examination of Books and Witnesses.

(a) *Authority to Summon.* 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 Commonwealth tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any Commonwealth 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 accounts 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 place such person subject to summons under oath;

(4) 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 Northern Mariana Territorial Income Tax.* In addition to the Non-NMTIT, the purpose for which the Secretary may take action described in paragraph (1), (2), (3), or (4) of subsection (a) also includes the purpose of acquiring information in connection with the administration or enforcement of the Northern Mariana Territorial Income Tax.

(c) *Notice of Contact of Third Parties.*

(1) General Notice. An officer or employee of the Division of Revenue and Taxation may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.

(2) Notice of Specific Contacts. The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.

(3) Exceptions. This subsection shall not apply:

(A) To any contact which the taxpayer has authorized;

(B) If the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person; or

(C) With respect to any pending criminal investigation.

Source: PL 14-35, § 4 (1892).