

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1895. Time and Place of Examination.

(a) *Time and Place.* The time and place of examination of summoned books, papers, records, or other data shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of section 1892 of this Division, the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

(b) *Restriction on Examination of Taxpayer.* No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

Source: PL 14-35, § 4 (1895).