

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1898. Fees and Costs for Witnesses.**

(a) *In General.* The Secretary may by regulation 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) *Cost Recovery From Taxpayer.* The Secretary may require reimbursement from the taxpayer 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 the third-party record keeper pursuant to a summons where the taxpayer fails to timely provide such information in a complete and accurate manner.

(d) *Summons to Which Section Applies.* This section applies with respect to any summons authorized under this Division.

**Source:** PL 14-35, § 4 (1898).