

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

**§ 1893. Service of Summons.**

(a) *In General.* A summons shall be served by the Secretary by an attested copy delivered in hand to the person to whom it is directed or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application of the enforcement of the summons. When the summons requires the production of books, records or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty.

(b) *Service by Mail to Third-Party Recordkeepers.*

(1) In General. A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.

(2) Third-Party Recordkeeper. For purposes of paragraph (1), the term “third-party recordkeeper” means:

(A) Any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under federal or state law, any bank, or any credit union,

(B) Any consumer reporting agency,

(C) Any person extending credit through the use of credit cards or similar devices,

(D) Any broker,

(E) Any attorney,

(F) Any accountant,

(G) Any barter exchange,

(H) Any regulated investment company and any agent of such regulated investment company when acting as an agent thereof,

(I) Any enrolled agent, and

(J) Any owner or developer of a computer software source code. Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data to which such source code relates.

**Source:** PL 14-35, § 4 (1893).