
Instructions For Using Form 6863 — Invoice and Authorization For Payment of Administrative Summons Expenses

As a third-party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce, or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability of the summons relates, the taxpayer's officer, employee, agent, accountant, or attorney, are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

When you are notified that the summons has been satisfactorily complied with, you may submit this original itemized invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail, to the address furnished by the Internal Revenue Service. Please write on the itemized invoice the name of the taxpayer to whom the liability the summons relates. Also keep a copy of the itemized invoice for your records.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear. Anyone submitting false claims for payment is subject to possible criminal prosecution.

Instructions

Section A – Invoice (to be completed by the third party recipient of a summons). The information must be typed or printed legibly in ink.

Note to Payee: Failure to complete Section A in its entirety may result in payment delays. If items are missing, your invoice will be returned to you for completion. A revised invoice must be resubmitted to IRS agent/officer for payment.

- 1. Payee's Invoice Number:** Self Explanatory – Your assigned invoice number
- 2. Payee's Federal Tax ID** (e.g. TIN or EIN) – to whom payment should be issued.
(Items 1 & 2 are required for payment under 5CFR Part 1315.)
- 3. Name and Address of Payee:** Provide your complete name and address.

- 4. Name & Address of Taxpayer to Whose Liability the Summons Relates:** Self Explanatory
- 5. Payment Method:** Required for EFT (*electronic funds transfer*) direct deposit per Debt Collection & Improvement Act.

6. Service/Financial Records Provided

Reproduction:

- 6a.** The rate for reproduction costs for making copies of summoned documents, transcripts, and other similar material is 25 cents per page.
- 6b.** The rate for duplicate microfiche is 50 cents per page. Show number of copies.
- 6c.** Storage media will be reimbursed at the actual cost.

Search and Processing:

- 6d and e.** The rate for search costs is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the summons. Search and processing costs may include the actual cost of extracting electronically stored records, based on computer time and necessary supplies. However, personnel time for computer searches may be paid for at the rates set for computer support specialist shown on page 1, but only when compliance with the request for information requires that the financial institution use programming or other higher level technical services of a computer support specialist in order to reproduce electronically. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for legal advice, expertise, research, or time spent for any of these activities. Show number of hours claimed.
- 6f.** The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination. Show details for amount claimed.

7 – 11. Self Explanatory

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately in block 6f. Show details for amount claimed.

Section B – Authorization and Certification - will be completed by IRS.