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Internal Revenue Code Section 7605(a)

Time and place of examination.

(a) Time and place.

The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(g)(2) , 6427(j)(2) , or 7602 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 paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2) , 6421(g)(2) , or 6427(j)(2) , the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

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