

IRS Summons and Subpoena Preparation Guide

Organize the demand for counsel before responding

An IRS administrative summons, a grand jury subpoena and a civil subpoena follow different rules. This guide helps you preserve records and prepare for legal review. Do not use it to calculate a deadline or decide whether to refuse compliance.

Identify exactly what was served

- ☐ Save the complete document, attachments, envelope and proof or circumstances of service. Record who received it, where, when and by what method.
- ☐ Identify the issuing agency or court, case or investigation reference, named recipient, requested testimony or documents, return date and delivery location.
- ☐ Send the entire demand to counsel immediately. Ask counsel to identify the governing procedure, response duties, available objections and any separate deadlines.
- ☐ Determine whether the recipient is you personally, a business, a records custodian, or a person receiving notice of someone else's summons. These positions have different consequences.

Preserve before collecting

- ☐ Stop routine destruction of potentially relevant records in coordination with counsel. Include paper files, email, texts, cloud storage, backups and tax software histories.
- ☐ Identify custodians and systems likely to hold responsive records. Preserve originals and metadata; use working copies for review.
- ☐ Do not rename, edit, selectively delete or recreate records to improve the file. Document any known loss or unavailable system accurately.

Time-sensitive review: Some people entitled to notice of a third-party IRS summons have only 20 days after notice is given to institute a proceeding to quash, with additional service requirements. Exceptions apply. This is not a deadline for every summons or subpoena; have counsel assess it immediately.

Need help protecting your tax practice? [Schedule a confidential consultation](#) | (770) 829-0529

Sources [IRS summons procedures](#); [Third party summons rules](#); [Federal Criminal Rule 17](#); [IRS Section 7216 information center](#). Reviewed October 22, 2026.

Educational information only; not legal advice or a complete compliance review. Includes recommended practices. No attorney-client relationship or outcome guarantee. Apply the law for the relevant tax year. © 2026 The Walton Firm LLC. Personal and internal business use permitted; redistribution or resale requires written permission.