

Include references to appropriate code sections, regulations and court decisions.
27. May an examination of the books and records of ABC by the Internal Revenue Service begin on October 2, 1967? If not, why not?

Mr. RAY. Mr. Chairman, I requested at that time that the matter be referred to the national office. The answer to my request was a telephone call by that agent requesting me to arrange a meeting of the trustees of ABC so that the Internal Revenue Service could explain its position with regard to ABC.

Mr. PATMAN. Did you ever get a hearing before the national office or any reply?

Mr. RAY. Yes, sir. The reply—the reason at the meeting which I arranged—the agent submitted summons to the three trustees.

Mr. PATMAN. Hand it up here. This is a summons [reading]:

United States Treasury Department Internal Revenue Service summons in the matter of tax liability of Americans Building Constitutionally, (A Trust) N.F.P. Barrington, Illinois. Period(s) July 15, 1966 through and including June 30, 1967. The Commissioner of Internal Revenue to Robert D. Hayes, Trustee, Barrington, Illinois.

Greetings: You are hereby summoned and required to appear before Alan D. Cornue, an officer of the Internal Revenue Service for collection of tax liability for the above-named period for the person designated . . . and to bring with you the following books, records and papers at the time and place hereinafter set forth as detailed in the attachment to this document.

Place and time for appearance: At Executive Manor, Kelsey Road, Barrington, Illinois on the 16th day of October, 1967, at 10:00 o'clock a.m.

Failure to comply with this summons will render you liable to proceedings in the district court of the United States or before a United States Commissioner to enforce obedience to the requirements of this summons, and to punish default or disobedience.

Issued under authority of the Internal Revenue Code this 5th day of October, 1967. Signature: Alan D. Cornue.

Then you have attachment to summons:

All books and records pertaining to the operation of the Trust known as Americans Building Constitutionally (A Trust). It starts out "All resolutions of the Board . . .

"All recorded minutes . . .

"All by-laws, rules or regulations" and so forth.

I will just insert this in the record.

(The document referred follows:)

U.S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE

SUMMONS

In the matter of the tax liability of Americans Building Constitutionality (A Trust) N.F.P., P. O. Box 575, Kelsey Road, Barrington, Illinois.

INTERNAL REVENUE DISTRICT OF CHICAGO, ILLINOIS

(Period(s) July 15, 1966 through and including June 30, 1967)

THE COMMISSIONER OF INTERNAL REVENUE

To: Robert D. Hayes, Trustee, P. O. Box 575, Kelsey Road.
At: Barrington, Illinois.

Greetings:

You are hereby summoned and required to appear before Alan D. Cornue an officer of the Internal Revenue Service, to give testimony relating to the tax liability or the collection of the tax liability above named person for the period(s) designated and to bring with you and produce for examination the following books, records, and paper at the time and place hereinafter set forth: (As detailed in the attachment to this document.)