

or other data, *the United States district court* for the district in which such person resides or is found *shall have jurisdiction by appropriate process* to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) ENFORCEMENT.—Whenever any person summoned under section 6420(e) (2), 6421(f) (2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, *the Secretary* or his delegate *may apply to the judge of the district court* or to a United States commissioner for the district within which the person so summoned resides or is found *for an attachment against him as for a contempt*. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing *the judge* or the United States commissioner *shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.*

SEC. 7605. 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(f) (2), or 7602 shall be such time and place as may be fixed by the Secretary or his delegate 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) or 6421(f) (2), *the date fixed for appearance before the Secretary or his delegate shall not be less than 10 days from the date of the summons.*

SEC. 7210. FAILURE TO OBEY SUMMONS

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda, or other papers, as required under sections 6420(e) (2), 6421(f) (2), 7602, 7603, and 7604(b), *neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.* [Italics supplied.]

ATTACHMENT TO SUMMONS FORM 2039

IN THE MATTER OF THE TAX LIABILITY OF AMERICANS BUILDING CONSTITUTIONALLY (A TRUST) N.F.P.

All books and records pertaining to the operation of the Trust known as Americans Building Constitutionally (a trust) N.F.P., P. O. Box 575, Kelsey Road, Barrington, Illinois, for the period beginning July 15, 1966 and ending September 30, 1967, including but not limited to, the following specific records:

1. All resolutions of the Board of Trustees governing the administration of the Trust for the above-described period;
2. All recorded minutes of the meetings of the Board of Trustees concerning the administration of the Trust for the above-described period;
3. All by-laws, rules or regulations governing the conduct of business for the above-described period;
4. All records of equitable or beneficial interests in the Trust, including any interim certificates issued with respect to subdivided interests in the Trust for the above-described period;
5. All applications for membership in the Trust known as Americans Building Constitutionally; all records relating to such applications for membership; and the list or card files of members of the Trust known as Americans Building Constitutionally as of September 30, 1967;
6. All records and books which reflect cash receipts and disbursements, journals, general ledgers, bank statements, deposit slips and cancelled checks for the period beginning July 15, 1966 and ending September 30, 1967; and
7. All instruments of conveyance evidencing delivery of property to the trustees for the above-described period.

If deemed necessary, the above-mentioned items will be duplicated by the Internal Revenue Service.