

**BEFORE THE STATE OF ALASKA OFFICE OF ADMINISTRATIVE HEARINGS**

In the Matter of )  
 )  
 TAXPAYER X, )  
 )  
 Appellant. )  
 )  
 Oil & Gas Corporation Net Income Tax )  
Tax Year 2000 )

OAH No. 06-0676-TAX

**NOTICE REGARDING SUBPOENA REQUESTS**

The Department of Revenue has requested the issuance of discovery subpoenas, but the subpoenas tendered are not usable. This may be a good occasion to review some guidelines for administrative subpoenas in this proceeding.

Subpoenas issued in this proceeding are not commands of the Department of Revenue and are not issued under AS 44.05.040. Instead, they are directives of the Office of Administrative Hearings (an agency not within the Department of Revenue), and they are issued under authority of AS 43.05.450.

OAH asks that all subpoenas identify the *requesting attorney* by name, address, and telephone of the attorney requesting the subpoena and bear a notation in substantially the following form: "Please contact the requesting attorney if you have questions about this subpoena."

It is often best not to demand that large volumes of documents "be delivered" to a requesting party's office, as this can generate well-founded motions to quash. One common formulation is to ask the recipient "to make available the documents in your possession, custody, or control meeting the description [below, or in an attachment], and to permit the party requesting this subpoena or someone acting in its behalf to inspect and copy such documents."

As to the recent proposed subpoenas, the department may submit substitutes for signature. This may be done electronically by arrangement with the OAH Clerk in Anchorage.

DATED this 4<sup>th</sup> day of June, 2007.

By: Signed \_\_\_\_\_  
Christopher Kennedy  
Deputy Chief Administrative Law Judge

**Certificate of Service:** The undersigned certifies that on the 4<sup>th</sup> day of June, 2007, a true and correct copy of this document

- (i) was faxed to A, paralegal, at (202) xxx-xxxx; and
- (ii) was mailed to: xx.

By: Signed \_\_\_\_\_  
Linda Schwass

[This document has been modified to conform to the technical standards for publication.]