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post of duty outside the District of Columbia upon the completion of such duty.

Delinquent internal revenue officers and employees.
 If any officer or employee of the Treasury Department acting in connection with the internal revenue laws fails to account for and pay over any amount of money or property collected or received by him in connection with the internal revenue laws, the Secretary shall issue notice and demand to such officer or employee for payment of the amount which he failed to account for and pay over, and, upon failure to pay the amount demanded within the time specified in such notice, the amount so demanded shall be deemed imposed upon such officer or employee and assessed upon the date of such notice and demand, and the provisions of chapter 64 and all other provisions of law relating to the collection of assessed taxes shall be applicable in respect of such amount.

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In 1998, P.L. 105-206, Sec. 1104(a), amended Code Sec. 7804, effective 7/22/98.

Prior to amendment, Code Sec. 7804 read as follows:

SEC. 7804. EFFECT OF REORGANIZATION PLANS.
 (a) Application. The provisions of Reorganization Plan Numbered 26 of 1950 and Reorganization Plan Numbered 1 of 1952 shall be applicable to all functions vested by this title, or by any act amending this title (except as otherwise expressly provided in such amending act), in any officer, employee, or agency, of the Department of the Treasury.

(b) Preservation of existing rights and remedies. Nothing in Reorganization Plan Numbered 26 of 1950 or Reorganization Plan Numbered 1 of 1952 shall be considered to impair any right or remedy, including trial by jury, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws. For the purpose of any action to recover any such tax, penalty, or sum, all statutes, rules, and regulations referring to the collector of internal revenue, the principal officer for the internal revenue district, or the Secretary, shall be deemed to refer to the officer whose act or acts referred to in the preceding sentence gave rise to such action. The venue of any such action shall be the same as under existing law.

In 1976, P.L. 94-455, Sec. 1906(b)(1)(A), substituted "Secretary" for "Secretary or his delegate" in Code Sec. 7804, effective 2/1/77.

Sec. 7805. Rules and regulations.

(a) **Authorization.**
 Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needed rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

(b) **Retroactivity of regulations.**

(1) **In general.** Except as otherwise provided in this subsection, no temporary, proposed, or final regulation relating to the internal revenue laws shall apply to any taxable period ending before the earliest of the following dates:

(A) The date on which such regulation is filed with the Federal Register.

(B) In the case of any final regulation, the date on which any proposed or temporary regulation to which such final regulation relates was filed with the Federal Register.

(C) The date on which any notice substantially describing the expected contents of any temporary, proposed, or final regulation is issued to the public.

(2) **Exception for promptly issued regulations.** Paragraph (1) shall not apply to regulations issued within 18 months of the date of the enactment of the statutory provision to which the regulation relates.

(3) **Prevention of abuse.** The Secretary may provide that any regulation may take effect or apply retroactively to prevent abuse.

(4) **Correction of procedural defects.** The Secretary may provide that any regulation may apply retroactively to correct a procedural defect in the issuance of any prior regulation.

(5) **Internal regulations.** The limitation of paragraph (1) shall not apply to any regulation relating to internal Treasury Department policies, practices, or procedures.

(6) **Congressional authorization.** The limitation of paragraph (1) may be superseded by a legislative grant from Congress authorizing the Secretary to prescribe the effective date with respect to any regulation.

(7) **Election to apply retroactively.** The Secretary may provide for any taxpayer to elect to apply any regulation before the dates specified in paragraph (1).

(8) **Application to rulings.** The Secretary may prescribe the extent, if any, to which any ruling (including any judicial decision or any administrative determination other than by regulation) relating to the internal revenue laws shall be applied without retroactive effect.

(c) **Preparation and distribution of regulations, forms, stamps, and other matters.**

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

(d) **Manner of making elections prescribed by Secretary.**

Except to the extent otherwise provided by this title, any election under this title shall be made at such time and in such manner as the Secretary shall prescribe.

(e) **Temporary regulations.**

(1) **Issuance.** Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.

(2) **3-Year duration.** Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

(f) **Review of impact of regulations on small business.**

(1) **Submissions to small business administration.** After publication of any proposed or temporary regulation by the Secretary, the Secretary shall submit such regulation to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of such regulation on small business. Not later than the date 4 weeks after the date of such submission, the Chief Counsel for Advocacy shall submit comments on such regulation to the Secretary.

(2) **Consideration of comments.** In prescribing any final regulation which supersedes a proposed or temporary regulation which had been submitted under this subsection to the Chief Counsel for Advocacy of the Small Business Administration—

(A) the Secretary shall consider the comments of the Chief Counsel for Advocacy on such proposed or temporary regulation, and

(B) the Secretary shall discuss any response to such comments in the preamble of such final regulation.

(3) **Submission of certain final regulations.** In the case of the promulgation by the Secretary of any final regulation (other than a temporary regulation) which does not supersede a proposed regulation, the requirements of paragraphs (1) and (2) shall apply; except that—

(A) the submission under paragraph (1) shall be made at least 4 weeks before the date of such promulgation, and

(B) the consideration (and discussion) required under paragraph (2) shall be made in connection with the promulgation of such final regulation.

In 1998, P.L. 105-206, Sec. 3704, deleted "by regulations or forms" after "the Secretary shall" in subsec. (d), effective 7/22/98.

In 1996, P.L. 104-168, Sec. 1101(a), amended subsec. (b), effective for regulations which relate to statutory provisions enacted on or after 7/30/96.

Prior to amendment, subsec. (b) read as follows:

"(b) Retroactivity of regulations or rulings. The Secretary may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect."

—P.L. 104-117, Sec. 2, substituted "October 1, 2003" for "October 1, 2000" in Sec. 10511(c) of P.L. 100-203, reproduced below (as amended by Sec. 743 of P.L. 103-465 and Sec. 11319(a) of P.L. 101-508, see below).

In 1994, P.L. 103-465, Sec. 743, substituted "October 1, 2000" for "October 1, 1995" in Sec. 10511(c) of P.L. 100-203, reproduced below (as amended by Sec. 11319(a) of P.L. 101-508, see below).

In 1990, P.L. 101-508, Sec. 11319(a), added the sentence at the end of Sec. 10511(c) of P.L. 100-203, reproduced below, effective 9/29/90, except that no advance payment shall be required for any fee for any requests filed after 9/29/90, and before the 30th day after 11/5/90.

—P.L. 101-508, Sec. 11621(a), amended subsec. (f), effective for regulations issued after the date which is 30 days after 11/5/90.

Prior to amendment, subsec. (f) read as follows:

"(f) Impact of regulations on small business reviewed. After the publication of any proposed regulation by the Secretary and before the promulgation of any final regulation by the Secretary which does not supersede a proposed regulation, the Secretary shall submit such regulation to the Administrator of the Small Business Administration for comment on the impact of such regulation on small business. The Administrator shall have 4 weeks from the date of submission to respond."

In 1988, P.L. 100-647, Sec. 6232(a), added subsecs. (c) and (f), effective for any regulation issued after the date which is 10 days after 11/10/88.

In 1987, P.L. 100-203, Sec. 10511, (as amended by Sec. 11319(a) of P.L. 101-508, Sec. 743 of P.L. 103-465, and Sec. 2 of P.L. 104-117, see above) provides the following rules for tax-related user fees:

"SEC. 10511. FEES FOR REQUESTS FOR RULING, DETERMINATION, AND SIMILAR LETTERS

"(a) General rule. The Secretary of the Treasury or his delegate (hereinafter in this section referred to as the "Secretary") shall establish a program requiring the payment of user fees for requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters and for similar requests.

"(b) Program criteria

"(1) In general. The fees charged under the program required by subsection (a) —

"(A) shall vary according to categories (or subcategories) established by the Secretary,

"(B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and

"(C) shall be payable in advance

"(2) Exemptions, etc. The Secretary shall provide for such exemptions (and reduced fees) under such program as he determines to be appropriate

"(3) Average fee requirement. The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table

Category	Average Fee
Employee plan ruling and opinion	\$ 250
Exempt organization ruling	\$ 350
Employee plan determination	\$ 300
Exempt organization determination	\$ 275
Chief counsel ruling	\$200.

"(c) Application of section. Subsection (a) shall apply with respect to requests made on or after the 1st day of the second calendar month beginning after the date of the enactment of this Act and before September 30, 1990. Subsection (a) shall also apply with respect to requests made after September 30, 1990, and before October 1, 2003."

In 1984, P.L. 98-369, Sec. 43(b), added subsec. (d), effective for tax yrs. end after 7/18/84.

In 1976, P.L. 94-455, Sec. 1906(b)(13)(A), substituted "Secretary" for "Secretary or his delegate" each place it appeared in Code Sec. 7805, effective 2/1/77.

Sec. 7806. Construction of title.

(a) Cross references.

The cross references in this title to other portions of the title, or other provisions of law, where the word "see" is used, are made only for convenience, and shall be given no legal effect.

(b) Arrangement and classification.

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Sec. 7807. Rules in effect upon enactment of this title.

(a) Interim provision for administration of title.

Until regulations are promulgated under any provision of this title which depends for its application upon the promulgation of regulations (or which is to be applied in such manner as may be prescribed by regulations) all instructions, rules or regulations which are in effect immediately prior to the enactment of this title shall, to the extent such instructions, rules, or regulations could be prescribed as regulations under authority of such provision, be applied as if promulgated as regulations under such provision.

(b) Provisions of this title corresponding to prior internal revenue laws.

(1) Reference to law applicable to prior period. Any provision of this title which refers to the application of any portion of this title to a prior period (or which depends upon the application to a prior period of any portion of this title) shall, when appropriate and consistent with the purpose of such provision, be deemed to refer to (or depend upon the application of) the corresponding provision of the Internal Revenue Code of 1939 or of such other internal revenue laws as were applicable to the prior period.

(2) Elections or other acts. If an election or other act under the provisions of the Internal Revenue Code of 1939 would, if this title had not been enacted, be given effect for a period subsequent to the date of enactment of this title, and if corresponding provisions are contained in this title, such election or other act shall be given effect under the corresponding provisions of this title.

Sec. 7808. Depositories for collections.

The Secretary is authorized to designate one or more depositories in each State for the deposit and safe-keeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depository to the proper officer or employee of the Treasury Department for the money deposited by him shall be a sufficient voucher for such Treasury officer or employee in the settlement of his accounts.

In 1976, P.L. 94-455, Sec. 1906(b)(13)(A), substituted "Secretary" for "Secretary or his delegate" in Code Sec. 7808, effective 2/1/77.

Sec. 7809. Deposit of collections.

(a) General rule.

Except as provided in subsections (b) and (c) and in sections 7651, 7652, 7654, and 7810, the gross amount of all taxes and revenues received under the provisions of this title, and collections of whatever nature received or collected by authority of any internal revenue law, shall be paid daily into the Treasury of the United States under instructions of

the Secretary as internal or employee receiving or abatement or deduction or fees, costs, charges, expenses, or other amounts. A certificate of such payment and the specific account signed by the Treasurer of the Department or proper officer appointed by the Secretary.

(b) Deposit funds.

In accordance with instructions, shall be deposited with the Secretary in a deposit fund account—

(1) Sums offered in connection with the purchase of a deposit fund account—

(2) Sums offered for purchase of a deposit fund account—

(3) Surplus proceeds in any sale under the amount of the tax, thereunto, and for costs and

(4) Surplus proceeds in any sale under the amount of the tax, thereunto, and for costs and

Surplus proceeds in any sale under the amount of the tax, thereunto, and for costs and

allowance for the amount of additions thereto, and for

Upon the acceptance of such a deposit fund account, the Secretary shall refund to the depositor the amount thereof.

(c) Deposit of certain revenues

Moneys received in payment of taxes shall be deposited in a separate account in the Treasury of the United States.

(1) Work or services performed by the Internal Revenue Service pursuant to section 7805.

(2) work or services performed by the Internal Revenue Service pursuant to section 7805.

(3) other work or services performed by the Internal Revenue Service pursuant to section 7805.

(4) work or services performed by the Internal Revenue Service pursuant to section 7805.

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(13) work or services performed by the Internal Revenue Service pursuant to section 7805.

§ 601.525

execution of powers of attorney should be attached.

(d) *Acknowledgment.* A power of attorney filed with an office of the Bureau of Alcohol, Tobacco, and Firearms must be acknowledged, witnessed, or certified as provided in paragraph (d) of § 601.504.

[32 FR 15990, Nov. 22, 1967, as amended at 34 FR 6432, Apr. 12, 1969; 45 FR 7259, Feb. 1, 1980]

§ 601.525 Certification of copies of documents.

The provisions of paragraph (e) of § 601.504 with respect to certification of copies are applicable to a power of attorney or a tax information authorization required to be filed under § 601.522 or § 601.523.

§ 601.526 Revocation of powers of attorney and tax information authorizations.

The revocation of the authority of a representative covered by a power of attorney or tax information authorization filed in an office of the Bureau of Alcohol, Tobacco, and Firearms shall in no case be effective prior to the giving of written notice to the proper official that the authority of such representative has been revoked.

[34 FR 6432, Apr. 12, 1969, as amended at 45 FR 7259, Feb. 1, 1980]

§ 601.527 Other provisions applied to representation in alcohol, tobacco, and firearms activities.

The provisions of paragraph (b) of § 601.505, and of §§ 601.506 through 601.508 of this subpart, as applicable, shall be followed in offices of the Bureau of Alcohol, Tobacco, and Firearms.

[34 FR 6433, Apr. 12, 1969, as amended at 34 FR 14604, Sept. 19, 1969; 45 FR 7259, Feb. 1, 1980]

Subpart F—Rules, Regulations, and Forms

§ 601.601 Rules and regulations.

(a) *Formulation.* (1) Internal revenue rules take various forms. The most important rules are issued as regulations and Treasury decisions pre-

scribed by the Commissioner and approved by the Secretary or his delegate. Other rules may be issued over the signature of the Commissioner or the signature of any other official to whom authority has been delegated. Regulations and Treasury decisions are prepared in the Office of the Chief Counsel. After approval by the Commissioner, regulations and Treasury decisions are forwarded to the Secretary or his delegate for further consideration and final approval.

(2) Where required by 5 U.S.C. 553 and in such other instances as may be desirable, the Commissioner publishes in the FEDERAL REGISTER general notice of proposed rules (unless all persons subject thereto are named and either personally served or otherwise have actual notice thereof in accordance with law). This notice includes:

(i) A statement of the time, place, and nature of public rulemaking proceedings;

(ii) Reference to the authority under which the rule is proposed.

(iii) Either the terms or substance of the proposed rule or a description of the subjects and issues involved.

(3) (i) This subparagraph shall apply where the rules of this subparagraph are incorporated by reference in a notice of hearing with respect to a notice of proposed rule making.

(ii) A person wishing to make oral comments at a public hearing to which this subparagraph applies shall file his written comments within the time prescribed by the notice of proposed rule making (including any extensions thereof) and submit the outline referred to in subdivision (iii) of this subparagraph within the time prescribed by the notice of hearing. In lieu of the reading of a prepared statement at the hearing, such person's oral comments shall ordinarily be limited to a discussion of matters relating to such written comments and to questions and answers in connection therewith. However, the oral comments shall not be merely a restatement of matters the person has submitted in writing. Persons making oral comments should be prepared to answer questions not only on the topics listed in his outline but also in connection with the matters relating to his writ-

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ten comments. Except paragraph (b) of this section to be assured of the copies of such written outlines on or before the such hearing, any persons such copies should make request within the time the notice of hearing a to pay reasonable costs Persons who make st after the time prescribe of hearing will be furn soon as they are availa not be possible to furn on or before the beg hearing. Except as prov ceding sentences, cop comments regarding p posed shall not be ma the hearing.

(iii) A person who w sured of being heard within the time pres notice of hearing, an topics he or she wishes the time he or she wisl each topic. An agenda p pared containing the tation of oral commen allotted to such preser of 10 minutes will be t to each person for m oral comments.

(iv) At the conclusi tations of comments in the agenda, to the mits, other persons n to present oral con they have notified, eil sioner of Internal Re CC:LR:T) before the representative of th nue Service statione to the hearing room mencement of the desire to be heard.

(v) In the case of stances or for good application of rules subparagraph, inclu rule in subdivision (waived.

(vi) To the extent the public hearings paragraph applies r

(b) *Comments on In general. Inter privileged to subm*

bed by the Commissioner and approved by the Secretary or his delegate. Other rules may be issued over signature of the Commissioner or signature of any other official to whom authority has been delegated. Regulations and Treasury decisions prepared in the Office of the Chief Counsel. After approval by the Commissioner, regulations and Treasury decisions are forwarded to the Secretary or his delegate for further consideration and final approval.

() Where required by 5 U.S.C. 553 in such other instances as may be applicable, the Commissioner publishes in the FEDERAL REGISTER general notice of proposed rules (unless all persons subject thereto are named and personally served or otherwise given actual notice thereof in accordance with law). This notice includes:

() Reference to the authority under which the rule is proposed.

(i) Either the terms or substance of proposed rule or a description of subjects and issues involved.

(i) This subparagraph shall apply the rules of this subparagraph incorporated by reference in a notice of hearing with respect to a notice of proposed rule making.

() A person wishing to make oral comments at a public hearing to which this subparagraph applies shall file his ten comments within the time prescribed by the notice of proposed rule making (including any extensions thereof) and submit the outline referred to in subdivision (iii) of this paragraph within the time prescribed by the notice of hearing. In the event of the reading of a prepared statement at the hearing, such person's comments shall ordinarily be limited to a discussion of matters relating to such written comments and to questions and answers in connection therewith. However, the oral comments shall not be merely a restatement of what the person has submitted in writing. Persons making oral comments should be prepared to answer questions not only on the topics listed in the outline but also in connection with the matters relating to his written

ten comments. Except as provided in paragraph (b) of this section, in order to be assured of the availability of copies of such written comments or outlines on or before the beginning of such hearing, any person who desires such copies should make such a request within the time prescribed in the notice of hearing and shall agree to pay reasonable costs for copying. Persons who make such a request after the time prescribed in the notice of hearing will be furnished copies as soon as they are available, but it may not be possible to furnish the copies on or before the beginning of the hearing. Except as provided in the preceding sentences, copies of written comments regarding the rules proposed shall not be made available at the hearing.

(iii) A person who wishes to be assured of being heard shall submit, within the time prescribed in the notice of hearing, an outline of the topics he or she wishes to discuss, and the time he or she wishes to devote to each topic. An agenda will then be prepared containing the order of presentation of oral comments and the time allotted to such presentation. A period of 10 minutes will be the time allotted to each person for making his or her oral comments.

(iv) At the conclusion of the presentations of comments of persons listed in the agenda, to the extent time permits, other persons may be permitted to present oral comments provided they have notified, either the Commissioner of Internal Revenue (Attention: CC:LR:T) before the hearing, or the representative of the Internal Revenue Service stationed at the entrance to the hearing room at or before commencement of the hearing, of their desire to be heard.

(v) In the case of unusual circumstances or for good cause shown, the application of rules contained in this subparagraph, including the 10-minute rule in subdivision (iii), above, may be waived.

(vi) To the extent resources permit, the public hearings to which this subparagraph applies may be transcribed.

(b) Comments on proposed rules—(1) In general, interested persons are privileged to submit any data, views,

or arguments in response to a notice of proposed rule making published pursuant to 5 U.S.C. 553. Further, procedures are provided in paragraph (d) (9) of § 601.702 for members of the public to inspect and to obtain copies of written comments submitted in response to such notices. Designations of material as confidential or not to be disclosed, contained in such comments, will not be accepted. Thus, a person submitting written comments in response to a notice of proposed rule making should not include therein material that he considers to be confidential or inappropriate for disclosure to the public. It will be presumed by the Internal Revenue Service that every written comment submitted to it in response to a notice of proposed rule making is intended by the person submitting it to be subject in its entirety to public inspection and copying in accordance with the procedures of paragraph (d) (9) of § 601.702. The name of any person requesting a public hearing and hearing outlines described in paragraph (a) (3) (iii) of this section are not exempt from disclosure.

(2) Effective date. This paragraph (b) applies only to comments submitted in response to notices of proposed rule making of the Internal Revenue Service published in the FEDERAL REGISTER after June 5, 1974.

(c) Petition to change rules. Interested persons are privileged to petition for the issuance, amendment, or repeal of a rule. A petition for the issuance of a rule should identify the section or sections of law involved; and a petition for the amendment or repeal of a rule should set forth the section or sections of the regulations involved. The petition should also set forth the reasons for the requested action. Such petitions will be given careful consideration and the petitioner will be advised of the action taken thereon. Petitions should be addressed to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, D.C. 20224.

(d) Publication of rules and regulations—(1) "General." All Internal Revenue Regulations and Treasury decisions are published in the FEDERAL REGISTER and in the Code of Federal Regulations. See paragraph (a) of

PRIVACY X

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§ 601.702. The Treasury decisions are also published in the weekly Internal Revenue Bulletin and the semiannual Cumulative Bulletin. The Internal Revenue Bulletin is the authoritative instrument of the Commissioner for the announcement of official rulings, decisions, opinions, and procedures, and for the publication of Treasury decisions, Executive orders, tax conventions, legislation, court decisions, and other items pertaining to internal revenue matters. It is the policy of the Internal Revenue Service to publish in the bulletin all substantive and procedural rulings of importance or general interest, the publication of which is considered necessary to promote a uniform application of the laws administered by the Service. Procedures set forth in Revenue Procedures published in the bulletin which are of general applicability and which have continuing force and effect are incorporated as amendments to the Statement of Procedural Rules. It is also the policy to publish in the bulletin all rulings which revoke, modify, amend, or affect any published ruling. Rules relating solely to matters of internal practices and procedures are not published; however, statements of internal practices and procedures affecting rights or duties of taxpayers, or industry regulation, which appear in internal management documents, are published in the bulletin. No unpublished ruling or decision will be relied on, used, or cited by any officer or employee of the Internal Revenue Service as a precedent in the disposition of other cases.

(2) *Objectives and standards for publication of Revenue Rulings and Revenue Procedures in the Internal Revenue Bulletin.* (1) (a) A "Revenue Ruling" is an official interpretation by the Service that has been published in the Internal Revenue Bulletin. Revenue Rulings are issued only by the National Office and are published for the information and guidance of taxpayers, Internal Revenue Service officials, and others concerned.

(b) A "Revenue Procedure" is a statement of procedure that affects the rights or duties of taxpayers or other members of the public under the Code and related statutes or informa-

tion that, although not necessarily affecting the rights and duties of the public, should be a matter of public knowledge.

(ii) (a) The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for the publication of official rulings and procedures of the Internal Revenue Service, including all rulings and statements of procedure which supersede, revoke, modify, amend, or affect any previously published ruling or procedure. The Service also announces in the Bulletin the Commissioner's acquiescences and nonacquiescences in decisions of the U.S. Tax Court (other than decisions in memorandum opinions), and publishes Treasury decisions, Executive orders, tax conventions, legislation, court decisions, and other items considered to be of general interest. The Assistant Commissioner (Technical) administers the Bulletin program.

(b) The Bulletin is published weekly. In order to provide a permanent reference source, the contents of the Bulletin are consolidated semiannually into an indexed Cumulative Bulletin. An Index-Digest Supplement System provides a research and reference guide to all matters appearing in the Cumulative Bulletins. These materials are sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

(iii) The purpose of publishing revenue rulings and revenue procedures in the Internal Revenue Bulletin is to promote correct and uniform application of the tax laws by Internal Revenue Service employees and to assist taxpayers in attaining maximum voluntary compliance by informing Service personnel and the public of National Office interpretations of the internal revenue laws, related statutes, treaties, regulations, and statements of Service procedures affecting the rights and duties of taxpayers. Therefore, issues and answers involving substantive tax law under the jurisdiction of the Internal Revenue Service will be published in the Internal Revenue Bulletin, except those involving:

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(d) Determinations of fact rather
than interpretations of law;

(e) Informers and informers' re-
wards; or

(f) Disclosure of secret formulas,
processes, business practices, and simi-
lar information. Procedures affecting
taxpayers' rights or duties that relate
to matters under the jurisdiction of
the Service will be published in the
Bulletin.

(iv) [Reserved]

(v) (a) Rulings and other communi-
cations involving substantive tax law
published in the Bulletin are pub-
lished in the form of Revenue Rulings.
The conclusions expressed in Revenue
Rulings will be directly responsive to
and limited in scope by the pivotal
facts stated in the revenue ruling. Re-
venue Rulings arise from various
sources, including rulings to taxpay-
ers, technical advice to district offices,
studies undertaken by the Office of
the Assistant Commissioner (Techni-
cal), court decisions, suggestions from
tax practitioner groups, publications,
etc.

(b) It will be the practice of the
Service to publish as much of the
ruling or communication as is neces-
sary for an understanding of the posi-
tion stated. However, in order to pre-
vent unwarranted invasions of person-
al privacy and to comply with statu-
tory provisions, such as 18 U.S.C. 1905
and 26 U.S.C. 7213, dealing with disclo-
sure of information obtained from
members of the public, identifying de-
tails, including the names and address-
es of persons involved, and informa-
tion of a confidential nature are de-
leted from the ruling.

(c) Revenue Rulings, other than
those relating to the qualification of
pension, annuity, profit-sharing, stock
bonus, and bond purchase plans, apply
retroactively unless the Revenue
Ruling includes a specific statement
indicating, under the authority of sec-
tion 7805(b) of the Internal Revenue
Code of 1954, the extent to which it is
to be applied without retroactive

effect. Where Revenue Rulings revoke
or modify rulings previously published
in the Bulletin the authority of sec-
tion 7805(b) of the Code ordinarily is
invoked to provide that the new rul-
ings will not be applied retroactively
to the extent that the new rulings
have adverse tax consequences to tax-
payers. Section 7805(b) of the Code
provides that the Secretary of the
Treasury or his delegate may prescribe
the extent to which any ruling is to be
applied without retroactive effect. The
exercise of this authority requires an
affirmative action. For the effect of
Revenue Rulings on determination let-
ters and opinion letters issued with re-
spect to the qualification of pension,
annuity, profit-sharing, stock bonus,
and bond purchase plans, see para-
graph (c) of § 601.201.

(d) Revenue Rulings published in
the Bulletin do not have the force and
effect of Treasury Department Regu-
lations (including Treasury decisions),
but are published to provide preced-
ents to be used in the disposition of
other cases, and may be cited and
relied upon for that purpose. No un-
published ruling or decision will be
relied on, used, or cited, by any officer
or employee of the Service as a preced-
ent in the disposition of other cases.

(e) Taxpayers generally may rely
upon Revenue Rulings published in
the Bulletin in determining the tax
treatment of their own transactions
and need not request specific rulings
applying the principles of a published
Revenue Ruling to the facts of their
particular cases. However, since each
Revenue Ruling represents the conclu-
sion of the Service as to the applica-
tion of the law to the entire state of
facts involved, taxpayers, Service per-
sonnel, and others concerned are cau-
tioned against reaching the same con-
clusion in other cases unless the facts
and circumstances are substantially
the same. They should consider the
effect of subsequent legislation, regu-
lations, court decisions, and revenue
rulings.

(f) Comments and suggestions from
taxpayers or taxpayer groups on Reve-
nue Rulings being prepared for publi-
cation in the Bulletin may be solicited,
if justified by special circumstances.
Conferences on Revenue Rulings

being prepared for publication will not be granted except where the Service determines that such action is justified by special circumstances.

(vi) Statements of procedures which affect the rights or duties of taxpayers or other members of the public under the Code and related statutes will be published in the Bulletin in the form of Revenue Procedures. Revenue Procedures usually reflect the contents of internal management documents, but, where appropriate, they are also published to announce practices and procedures for guidance of the public. It is Service practice to publish as much of the internal management document or communication as is necessary for an understanding of the procedure. Revenue Procedures may also be based on internal management documents which should be a matter of public knowledge even though not necessarily affecting the rights or duties of the public. When publication of the substance of a Revenue Procedure in the FEDERAL REGISTER is required pursuant to 5 U.S.C. 552, it will usually be accomplished by an amendment of the Statement of procedural Rules (26 CFR Part 601).

(vii) (a) The Assistant Commissioner (Technical) is responsible for administering the system for the publication of Revenue Rulings and Revenue Procedures in the Bulletin, including the standards for style and format.

(b) In accordance with the standards set forth in subdivision (iv) of this subparagraph, each Assistant Commissioner is responsible for the preparation and appropriate referral for publication of Revenue Rulings reflecting interpretations of substantive tax law made by his office and communicated in writing to taxpayers or field offices. In this connection, the Chief Counsel is responsible for the referral to the appropriate Assistant Commissioner, for consideration for publication as Revenue Rulings, of interpretations of substantive tax law made by his Office.

(c) In accordance with the standards set forth in subdivision (iv) of this subparagraph, each Assistant Commissioner and the Chief Counsel is responsible for determining whether procedures established by any office

under his jurisdiction should be published as Revenue Procedures and for the initiation, content, and appropriate referral for publication of such Revenue Procedures.

(e) *Foreign tax law.* (1) The Service will accept the interpretation placed by a foreign tax convention country on its revenue laws which do not affect the tax convention. However, when such interpretation conflicts with a provision in the tax convention, reconsideration of that interpretation may be requested.

(2) Conferences in the National Office of the Service will be granted to representatives of American firms doing business abroad and of American citizens residing abroad, in order to discuss with them foreign tax matters with respect to those countries with which we have tax treaties in effect.

(32 FR 15990, Nov. 22, 1967, as amended at 33 FR 6826, May 4, 1968; 35 FR 16593, Oct. 24, 1970; 38 FR 4971, Feb. 23, 1973; 39 FR 15755, May 6, 1974; 41 FR 13611, Mar. 31, 1976; 41 FR 20883, May 21, 1976; 43 FR 17821, Apr. 26, 1978)

§ 601.602 Tax forms and instructions.

(a) *Tax return forms and instructions.* The Internal Revenue Service develops forms and instructions that explain the requirements of the Internal Revenue Code and regulations. The Service distributes the forms and instructions to help taxpayers comply with the law. The tax system is based on voluntary compliance, and the taxpayers complete and return the forms with payment of any tax owed.

(b) *Other forms and instructions.* In addition to tax return forms, the Internal Revenue Service furnishes the public copies of other forms and instructions developed for use in complying with the laws and regulations. These forms and instructions lead the taxpayer step-by-step through data needed to accurately report information required by law.

(c) *Where to get forms and instructions.* The Internal Revenue Service mails tax return forms to taxpayers who have previously filed returns. However, taxpayers can call or write to district directors or directors of service centers for copies of any forms

they need. These are published in Publication 67, *Tax Forms, Form 1040*, which the public can obtain from the Superintendent of Government Printing, Washington, D.C. 20402.

(46 FR 26055, May 1981)

Subpart G-

NOTE: The regulations in CFR Part 601 are in CFR Part 71 to the extent they apply to alcohol, tobacco, and firearms. Formerly a part of the Internal Revenue Service Bureau of Alcohol, Tobacco, and Firearms. (See 37 FR 13691, 1966)

§ 601.701 Public information.

(a) *General.* The Internal Revenue Service prescribes rules for the publication of information in its publications. General categories of information are those which each category is available to the public. The major categories are:

- (1) Information published in the Internal Revenue Bulletin.
- (2) Information available for copying or, if published and available to a specific person.
- (3) Information available to a specific person.

The provisions of this section are intended to assure the availability of information to the public. Subject to the provisions of this section, the Internal Revenue Service will make information available to the public. Such information is available to the public by the regulations in 31 CFR 101.11. (See 31 CFR 101.11.)