

## 26 CFR 601.702 - Publication, public inspection, and specific requests for records.

§ 601.702 Publication, public inspection, and specific requests for records.

**(a) Publication in the Federal Register—(1) Requirement.** (i) Subject to the application of the exemptions and exclusions described in the Freedom of Information Act, [5 U.S.C. 552\(b\)](#) and (c), and subject to the limitations provided in paragraph (a)(2) of this section, the IRS is required under [5 U.S.C. 552\(a\)\(1\)](#), to state separately and publish currently in the *Federal Register* for the guidance of the public the following information—

**(A)** Descriptions of its central and field organization and the established places at which, the persons from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions, from the IRS;

**(B)** Statement of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures which are available;

**(C)** Rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

**(D)** Substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the IRS; and

**(E)** Each amendment, revision, or repeal of matters referred to in paragraphs (a)(1)(i)(A) through (D) of this section.

**(ii)** Pursuant to the foregoing requirements, the Commissioner publishes in the *Federal Register* from time to time a statement, which is not codified in this chapter, on the organization and functions of the IRS, and such amendments as are needed to keep the statement on a current basis. In addition, there are published in the *Federal Register* the rules set forth in this part [601](#) (Statement of Procedural Rules), such as those in paragraph E of this section, relating to conference and practice requirements of the IRS; the regulations in part [301 of this chapter](#) (Procedure and Administration Regulations); and the various substantive regulations under the Internal Revenue Code of 1986, such as the regulations in part [1 of this chapter](#) (Income Tax Regulations), in part [20 of this chapter](#) (Estate Tax Regulations), and in part [31 of this chapter](#) (Employment Tax Regulations).

### **(2) Limitations—**

**(i) Incorporation by reference in the Federal Register.** Matter which is reasonably available to the class of persons affected thereby, whether in a private or public publication, shall be deemed published in the *Federal Register* for purposes of

paragraph (a)(1) of this section when it is incorporated by reference therein with the approval of the Director of the Office of the Federal Register. The matter which is incorporated by reference must be set forth in the private or public publication substantially in its entirety and not merely summarized or printed as a synopsis. Matter, the location and scope of which are familiar to only a few persons having a special working knowledge of the activities of the IRS, may not be incorporated in the *Federal Register* by reference. Matter may be incorporated by reference in the *Federal Register* only pursuant to the provisions of [5 U.S.C. 552\(a\)\(1\)](#) and 1 CFR part [20](#).

**(ii) Effect of failure to publish.** Except to the extent that a person has actual and timely notice of the terms of any matter referred to in paragraph (a)(1) of this section which is required to be published in the *Federal Register*, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to paragraph (a)(2)(i) of this section. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference shall not adversely change or affect a person's rights.

## 5 U.S. Code § 552 - Public information; agency rules, opinions, orders, records, and proceedings

**(a)** Each agency shall make available to the public information as follows:

**(1)** Each agency shall separately state and currently publish in the *Federal Register* for the guidance of the public—

**(A)** descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;

**(B)** statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;

**(C)** rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

**(D)** substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and

**(E)** each amendment, revision, or repeal of the foregoing.

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.