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[Page 116–141]

TITLE 26---- INTERNAL REVENUE

PART 601 STATEMENT OF PROCEDURAL RULES ---Table of Contents

Subpart G - Records (Note)

Section 601.702 Publication and public inspection.

- (a) Publication in the Federal Register. - (1) Requirement. Subject to the application of the exemptions described in paragraph (b)(1) of Section 601.702 and subject to the limitations provided in subparagraph (2) of this paragraph, the Internal Revenue Service is required under 5 U.S.C. 552 (a)(1) to separate state and currently publish in the Federal Register for the guidance of the public the following information: [Emphasis added]

* pertinent sections presented

- (iv) Substantive rules of general applicability adopted as authorized by law, and statement of general policy or interpretations of general applicability formulated and adopted by the Service; [Emphasis added]