

[Code of Federal Regulations, Title 26, Volume 19, Part s 600 to end,
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CITE: 26 CFR 601.702

TITLE 26---- INTERNAL REVENUE

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Subpart C -Records (Note)

Section 601.702 Publication and public inspection.

As stated in **Section 601.702 (a)(2)(ii)**:

* pertinent sections presented

(ii) **Effect of failure to publish.** Except to the extent that person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of the paragraph 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 subdivision (i) of the subparagraph. **Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.** [Emphasis added]

NOTE:

If an obligation [like the Subtitle A Income tax] is not published or incorporated by reference in the Federal Register, then such an obligation will never adversely change or effect a person's rights. Which is to say, that you are not affected by obligations imposed that have never been published in Federal Register!