

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

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TITLE 26---- INTERNAL REVENUE

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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 separately 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]

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