

also published in the monthly Alcohol, Tobacco and Firearms Bulletin. The Alcohol, Tobacco and Firearms Bulletin is the authoritative instrument of the Director, Bureau of Alcohol, Tobacco and Firearms, for announcing official rulings and procedures of the Bureau and for publishing Treasury decisions, legislation, administrative matters, and other items of general interest. The Bulletin incorporates, into one publication, all matters of the Bureau which are of public record. It is the policy of the Bureau to publish in the Bulletin all substantive rulings necessary to promote a uniform application of all laws administered by the Bureau as well as all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin (including those published prior to July 1, 1972, in the Internal Revenue Bulletin). Procedures relating solely to matters of internal management are not published; however, industry regulations appearing in internal management documents and statements of internal practices and procedures that affect the rights and duties of the public are published. Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered. Concerned parties are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same. The Bulletin is published monthly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents of a permanent nature are consolidated each calendar year into cumulative issues, which are sold on a single-copy basis.

§ 601.602 Forms and instructions.

(a) *Tax return forms and instructions.* Forms and instructions are developed by the Internal Revenue Service and the Bureau of Alcohol, Tobacco, and Firearms to explain the requirements of the internal revenue laws and regulations and are issued for the assistance of taxpayers in exercising their rights and discharging their duties under the internal revenue laws. All internal revenue taxes which are not collected by stamps are assessed and collected through the self-determination and self-application of the law and the regulations by taxpayers. The tax return forms are the instruments through which this is accomplished.

(b) *Other forms and instructions.* In addition to the forms and instructions for the return of internal revenue taxes, the Internal Revenue Service and the Bureau of Alcohol, Tobacco, and Firearms provide other necessary or appropriate forms for assisting the public in complying with the technical requirements of the internal revenue laws and regulations. The material contained in the forms and instructions, and the ar-

rangements thereof, is carefully considered and is designed to lead the taxpayer step-by-step through an orderly accumulation of data to an accurate report of the information required.

(c) *Procurement of forms and instructions.* Copies of all necessary forms, and instructions as to their preparation and filing, may be obtained from district directors or directors of service centers or where appropriate, from regional directors, Bureau of Alcohol, Tobacco, and Firearms. Descriptions of many of the forms and publications of the Internal Revenue Service or the Bureau of Alcohol, Tobacco, and Firearms for public use are contained in Publication No. 480, Alcohol, Tobacco and Firearms Public Use Forms and Publication No. 481, *Description of Principal Federal Tax Returns, Related Forms, and Publications*. Publication No. 480 and Publication No. 481 may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C.

PAR. 23. Section 601.701 is amended by deleting paragraph (b) (2) (ii), (iii), (vi), and (x) and by redesignating paragraph (b) (2) (iv), (v), (vii), (viii), and (ix) as paragraph (b) (2) (ii), (iii), (iv), (v), and (vi) respectively. The redesignated provisions read as follows:

§ 601.701 Publicity of information.

(b) *Exemptions.* * * *

(2) *Matters specifically exempted from disclosure by statute.* For purposes of subparagraph (1) (iii) of this paragraph, statutory provisions which either specifically exempt certain matters from disclosure by officers or employees of the Internal Revenue Service or specifically provide for disclosure under appropriate circumstances include the following sections of the Code and the regulations thereunder:

(i) Section 4102, relating to inspection by certain State or local government officers of records with respect to taxes on petroleum products;

(ii) Section 6103, relating to publicity of certain returns and disclosure of information as to persons filing income tax returns;

(iii) Section 6104, relating to publicity of information required from certain exempt organizations and certain trusts;

(iv) Section 6106, relating to publicity of unemployment tax returns;

(v) Section 6108, relating to the publication of statistics of income; and

(vi) Section 7213, relating to penalties for unauthorized disclosure of information by Federal officers or employees or other persons.

PAR. 24. Section 601.702 is amended by—

1. Revising that portion of paragraph (a) (1) which follows (v) thereof,

2. Revising paragraph (b) (1) (i) and (3) (i) and (iii),

3. Revising paragraph (c) (5) and (6) (ii),

4. Revising paragraph (d) (5), (6), (7), and (8), deleting paragraph (d)

(9), (10), (11), (12), and (13), and redesignating paragraph (d) (4), (5), (6), (7), (8), and (14) as paragraph (d) (3), (4), (5), (6), (7), and (8) respectively. As revised, the provisions read as follows:

§ 601.702 Publication and public inspection.

(a) *Publication in the FEDERAL REGISTER*—(1) Requirement. * * *

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 Internal Revenue Service, 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 (Statement of Procedural Rules), such as those in Subpart E of this part, relating to conference and practice requirements of the Internal Revenue Service; the regulations in Part 301 of this chapter (Procedure and Administration Regulations); and the various substantive regulations under the Internal Revenue Code of 1954, 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).

(b) *Public inspection and copying*—(1) *In general.* * * *

(i) Final opinions, including concurring and dissenting opinions, and orders, if such opinions and orders are made in the adjudication of cases;

(3) *Public reading rooms*—(i) *In general.* The National Office and each regional office of the Internal Revenue Service will provide a reading room or reading area where the matters described in subparagraph (1) (i) through (ii) of this paragraph which are required by such subparagraph to be made available for public inspection or published, and the current indexes to such matters, will be made available to the public for inspection and copying. In addition, the reading rooms will contain other matters determined to be helpful for the guidance of the public, including a complete set of the rules and regulations (except those pertaining to alcohol, tobacco, firearms, and explosives) contained in this title, any internal revenue matters which may be incorporated by reference in the FEDERAL REGISTER pursuant to paragraph (a) (2) (i) of this section, a set of Cumulative Bulletins, and copies of various Internal Revenue Service publications, such as the description of forms or publications contained in Publication No. 481. Fees will not be charged for the use of the materials in the reading rooms, but fees will be charged for copying and certification services, as provided in subdivision (iii) of this subparagraph. The public will not be allowed to remove any record from a reading room.