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with respect to such acts until revoked as provided in § 601.526. The exceptions to the requirements for a power of attorney contained in paragraph (c) (3) and (4) of § 601.502 are applicable to powers of attorney under this section.

[34 FR 14603, Sept. 19, 1969, as amended at 45 FR 7259, Feb. 1, 1980]

§ 601.523 Tax information authorization.

Where any of the acts specified in paragraph (c)(2)(i) of § 601.502 are to be performed by a representative, and a power of attorney for such representative has not been filed, a tax information authorization, or copy thereof, will be required. The authorization may be executed on Form 1534–A, copies of which may be obtained from the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms. Such authorization may cover one or more of the acts for which a tax information authorization is required and will continue in effect with respect to such acts until revoked as provided in § 601.526. The exceptions to the requirements for a tax information authorization, provided in paragraphs (c) (3) and (4) of § 601.502, are applicable to such authorizations under this section.

[34 FR 6432, Apr. 12, 1969]

§ 601.524 Execution and filing powers of attorney and tax information authorizations.

(a) *Time of filing.* A copy of the power of attorney must be filed in each office (that is, office of a regional regulatory administrator and Office of the Director, Bureau of Alcohol, Tobacco, and Firearms), in which a document specified in § 601.522, covered by the power of attorney, is required to be filed, or in which the representative desires to perform one or more of the acts enumerated in paragraph (c)(1) of § 601.502. If a power of attorney covering an act otherwise requiring the filing of a tax information authorization has not been filed, a copy of the tax information authorization must be filed in each office in which the representative inspects or receives confidential information, or, where acts requiring a power of attorney or a tax information authorization are handled by correspondence, the representative should enclose a copy of the power or authorization with the initial correspondence. However, where a power of attorney or tax information authorization is on file with the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms, an additional copy thereof will not be required in the office of the regional counsel of the same region.

(b) *Execution.* The power of attorney required by § 601.522, or tax information authorization required by § 601.523, shall be executed in the manner prescribed in paragraph (b) of § 601.504; shall indicate all acts to which it relates; should contain the mailing address of the representative; and, if more than one representative is authorized to perform the same acts on behalf of the industry member or other person, a designation as to which representative is to receive notices and other written communications. For rules relating to the mailing of notices or other written communications to a representative, see § 601.506.

(c) *Attestation and corporate seal.* In the case of a corporation, a power of attorney filed with an officer of the Bureau of Alcohol, Tobacco, and Firearms must be attested by the secretary and the corporate seal must be affixed. If the officer who signs the power of attorney is also the secretary, another officer of the corporation, preferably the president, vice president, or treasurer, must also sign the power of attorney so that two different individuals' signatures appear thereon. If the corporation has no seal, a certified copy of a resolution duly passed on by the board of directors of the corporation authorizing the execution of powers of attorney should be attached.

(d) *Acknowledgment.* A power of attorney filed with an office of the Bureau of Alcohol, Tobacco, and Firearms must be acknowledged, witnessed, or certified as provided in paragraph (d) of § 601.504.

[32 FR 15990, Nov. 22, 1967, as amended at 34 FR 6432, Apr. 12, 1969; 45 FR 7259, Feb. 1, 1980]

§ 601.525 Certification of copies of documents.

The provisions of paragraph (e) of § 601.504 with respect to certification of

copies are applicable to a power of attorney or a tax information authorization required to be filed under § 601.522 or § 601.523.

§ 601.526 Revocation of powers of attorney and tax information authorizations.

The revocation of the authority of a representative covered by a power of attorney or tax information authorization filed in an office of the Bureau of Alcohol, Tobacco, and Firearms shall in no case be effective prior to the giving of written notice to the proper official that the authority of such representative has been revoked.

[34 FR 6432, Apr. 12, 1969, as amended at 45 FR 7259, Feb. 1, 1980]

§ 601.527 Other provisions applied to representation in alcohol, tobacco, and firearms activities.

The provisions of paragraph (b) of § 601.505, and of §§ 601.506 through 601.508 of this subpart, as applicable, shall be followed in offices of the Bureau of Alcohol, Tobacco, and Firearms.

[34 FR 6433, Apr. 12, 1969, as amended at 34 FR 14604, Sept. 19, 1969; 45 FR 7259, Feb. 1, 1980]

Subpart F—Rules, Regulations, and Forms

§ 601.601 Rules and regulations.

(a) *Formulation.* (1) Internal revenue rules take various forms. The most important rules are issued as regulations and Treasury decisions prescribed by the Commissioner and approved by the Secretary or his delegate. Other rules may be issued over the signature of the Commissioner or the signature of any other official to whom authority has been delegated. Regulations and Treasury decisions are prepared in the Office of the Chief Counsel. After approval by the Commissioner, regulations and Treasury decisions are forwarded to the Secretary or his delegate for further consideration and final approval.

(2) Where required by 5 U.S.C. 553 and in such other instances as may be desirable, the Commissioner publishes in the FEDERAL REGISTER general notice of proposed rules (unless all persons subject thereto are named and either personally served or otherwise have actual notice thereof in accordance with law). This notice includes:

(i) A statement of the time, place, and nature of public rulemaking proceedings;

(ii) Reference to the authority under which the rule is proposed.

(iii) Either the terms or substance of the proposed rule or a description of the subjects and issues involved.

(3)(i) This subparagraph shall apply where the rules of this subparagraph are incorporated by reference in a notice of hearing with respect to a notice of proposed rule making.

(ii) A person wishing to make oral comments at a public hearing to which this subparagraph applies shall file his written comments within the time prescribed by the notice of proposed rule making (including any extensions thereof) and submit the outline referred to in subdivision (iii) of this subparagraph within the time prescribed by the notice of hearing. In lieu of the reading of a prepared statement at the hearing, such person's oral comments shall ordinarily be limited to a discussion of matters relating to such written comments and to questions and answers in connection therewith. However, the oral comments shall not be merely a restatement of matters the person has submitted in writing. Persons making oral comments should be prepared to answer questions not only on the topics listed in his outline but also in connection with the matters relating to his written comments. Except as provided in paragraph (b) of this section, in order to be assured of the availability of copies of such written comments or outlines on or before the beginning of such hearing, any person who desires such copies should make such a request within the time prescribed in the notice of hearing and shall agree to pay reasonable costs for coping. Persons who make such a request after the time prescribed in the notice of hearing will be furnished copies as soon as they are available, but it may not be possible to furnish the copies on or before the beginning of the hearing. Except as provided in the preceding sentences, copies of written comments regarding the rules proposed