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understanding of the procedure. Revenue Procedures may also be based on internal management documents which should be a matter of public knowledge even though not necessarily affecting the rights or duties of the public. When publication of the substance of a Revenue Procedure in the FEDERAL REGISTER is required pursuant to 5 U.S.C. 552, it will usually be accomplished by an amendment of the Statement of procedural Rules (26 CFR Part 601).

(vii) *(a)* The Assistant Commissioner (Technical) is responsible for administering the system for the publication of Revenue Rulings and Revenue Procedures in the Bulletin, including the standards for style and format.

(b) In accordance with the standards set forth in subdivision (iv) of this subparagraph, each Assistant Commissioner is responsible for the preparation and appropriate referral for publication of Revenue Rulings reflecting interpretations of substantive tax law made by his office and communicated in writing to taxpayers or field offices. In this connection, the Chief Counsel is responsible for the referral to the appropriate Assistant Commissioner, for consideration for publication as Revenue Rulings, of interpretations of substantive tax law made by his Office.

(c) In accordance with the standards set forth in subdivision (iv) of this subparagraph, each Assistant Commissioner and the Chief Counsel is responsible for determining whether procedures established by any office under his jurisdiction should be published as Revenue Procedures and for the initiation, content, and appropriate referral for publication of such Revenue Procedures.

(e) *Foreign tax law.* (1) The Service will accept the interpretation placed by a foreign tax convention country on its revenue laws which do not affect the tax convention. However, when such interpretation conflicts with a provision in the tax convention, reconsideration of that interpretation may be requested.

(2) Conferences in the National Office of the Service will be granted to representatives of American firms doing business abroad and of American citizens residing abroad, in order to discuss with them foreign tax matters with respect to those countries with which we have tax treaties in effect.

[32 FR 15990, Nov. 22, 1967, as amended at 33 FR 6826, May 4, 1968; 35 FR 16593, Oct. 24, 1970; 38 FR 4971, Feb. 23, 1973; 39 FR 15755, May 6, 1974; 41 FR 13611, Mar. 31, 1976; 41 FR 20883, May 21, 1976; 43 FR 17821, Apr. 26, 1978; 47 FR 56333, Dec. 16, 1982; 48 FR 15624, Apr. 12, 1983; 52 FR 26673, July 16, 1987]

§ 601.602 Tax forms and instructions.

(a) *Tax return forms and instructions.* The Internal Revenue Service develops forms and instructions that explain the requirements of the Internal Revenue Code and regulations. The Service distributes the forms and instructions to help taxpayers comply with the law. The tax system is based on voluntary compliance, and the taxpayers complete and return the forms with payment of any tax owed.

(b) *Other forms and instructions.* In addition to tax return forms, the Internal Revenue Service furnishes the public copies of other forms and instructions developed for use in complying with the laws and regulations. These forms and instructions lead the taxpayer step-by-step through data needed to accurately report information required by law.

(c) *Where to get forms and instructions.* The Internal Revenue Service mails tax return forms to taxpayers who have previously filed returns. However, taxpayers can call or write to district directors or directors of service centers for copies of any forms they need. These forms are described in Publication 676, *Catalog of Federal Tax Forms, Form Letters, and Notices,* which the public can buy from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

[46 FR 26055, May 11, 1981]

Subpart G—Records (Note)

NOTE: The regulations in Subpart G of 26 CFR Part 601 are superseded in part by 27 CFR Part 71 to the extent that it applied to alcohol, tobacco, firearms, and explosives records, formerly administered by the Internal Revenue Service and transferred to the Bureau of Alcohol, Tobacco and Firearms. (See 37 FR 13691, July 13, 1972.)