

## Tax Reduction Letter CLICK HERE to return to the home page

## **Internal Revenue Code Section 7805(e)**

Rules and regulations.

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- (e) Temporary regulations.
- (1) Issuance. Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.
- (2) 3-Year duration. Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

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