Department of the Treasury

Subject:

Internal Revenue Service

## Office of Chief Counsel Order

0-30-2000-007

July 2, 2000

Delegation of Authority to the Associate Chief Counsel

Associate Chief Counsel Upon incorporation (Procedure and Administration) Cancel Date: into the CCDM

- 1. *Delegation*. The Associate Chief Counsel (Procedure and Administration) is hereby delegated all authorities heretofore delegated to Associate Chief Counsel and employees under their supervision, insofar as those authorities are necessary to carry out the responsibilities set forth in the "Organization and Function of the Office of Associate Chief Counsel (Procedure and Administration)," issued as part of Chief Counsel Notice N(30)000-340, July 2, 2000, and any related or ancillary responsibilities. This delegation of authority includes, without limitation:
  - a. Authorities delegated to or exercised by the Associate Chief Counsel (Enforcement Litigation)(except as to criminal tax matters) and authorities delegated by CCDM (30)312.11, (30)312.14, (30)312.15 (only as pertain to matters and activities within the functional statement for the Assistant Chief Counsel (Administrative Provisions & Judicial Practice)), (30)312.17 (except as pertain to criminal tax matters), (30)312.2, (30)312.33, (30)312.34 (only as pertain to matters under the jurisdiction of Associate Chief Counsel (Procedure and Administration)), (30)312.37, (30)312.38 (only as pertain to matters and activities within the functional statement for the Assistant Chief Counsel (Administrative Provisions & Judicial Practice)) and (30)320.
  - b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-340 described above and any related or ancillary responsibilities.
- 2. Redelegation. Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Procedure and Administration) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Procedure and Administration), the authorities delegated in paragraph 1 are hereby redelegated to employees under his supervision in accordance with the description of their functions and responsibilities set forth in Notice N(30)000-340 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Procedure and Administration) may impose conditions on such redelegations or make additional redelegations by issuance of a Notice, handbook, instruction manual, desk guide, or other appropriate document.

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- 3. Winding Up. Employees of the Associate Chief Counsel (Procedure and Administration) are authorized to take such actions as may be necessary to complete cases and matters assigned to them prior to the employees' transfer to the Office of the Associate Chief Counsel (Procedure and Administration), without regard to whether such cases or matters are within the scope of the responsibilities of the Associate Chief Counsel (Procedure and Administration), provided that such actions are consistent with authority otherwise previously delegated to such employees. To the extent such cases are not within the scope of the responsibilities of the Associate Chief Counsel (Procedure and Administration), such actions shall be coordinated with employees of the appropriate Associate Chief Counsel, Regional Counsel, Division Counsel or other official of the Office of Chief Counsel.
- 4. *Ratification*. To the extent that any action heretofore taken consistent with this Order may require ratification, it is hereby approved and ratified.
- 5. Source of Authority. General Counsel Order No. 4 and IRM 1.2.2.
- 6. Effectiveness. This Order is effective until rescinded.

/s/

Stuart L. Brown
Chief Counsel
Internal Revenue Service