Department of the Treasury

Internal Revenue Service

## Office of Order Chief Counsel

O-30-2000-005

July 2, 2000

Delegation of Authority to the Associate Chief Counsel

Upon incorporation

Subject: (Passthroughs and Special Industries) Cancel Date: into the CCDM

- 1. Delegation. The Associate Chief Counsel (Passthroughs and Special Industries) 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 (Passthroughs and Special Industries)," issued as part of Chief Counsel Notice N(30)000-342, July 2, 2000, and any related or ancillary responsibilities. This delegation of authority includes, without limitation:
  - a. Authorities delegated to or exercised by the Assistant Chief Counsel (Passthroughs and Special Industries) (except as pertain to functions to be performed by the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) and the Associate Chief Counsel (Procedure and Administration)) and authorities delegated by CCDM (30)312.11, (30)312.14, (30)312.15 (only as pertain to functions to be performed by the Associate Chief Counsel (Passthroughs and Special Industries)), (30)312.2, (30)312.3(10) (except as pertain to functions to be performed by the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)), and (30)312.34 (only as pertain to functions to be performed by the Associate Chief Counsel (Passthroughs and Special Industries)).

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- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-342 described above and any related or ancillary responsibilities.
- 2. Redelegation. Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Passthroughs and Special Industries) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Passthroughs and Special Industries), 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)000-342 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Passthroughs and Special Industries) may impose conditions on such redelegations or make additional redelegations by issuance of a Notice, handbook, instruction manual, desk guide, or other appropriate document.
- 3. *Ratification*. To the extent that any action heretofore taken consistent with this Order may require ratification, it is hereby approved and ratified.
- 4. Source of Authority. General Counsel Order No. 4 and IRM 1.2.2.

5. Effectiveness. This Order is effective until rescinded.

/s/

Stuart L. Brown Chief Counsel Internal Revenue Service