

July 2, 2000

**Subject:** Delegation of Authority to the  
Division Counsel/Associate  
Chief Counsel (Criminal Tax)

**Cancel Date:** Upon Incorporation  
into the CCDM

1. *Delegation.* The Division Counsel/Associate Chief Counsel (Criminal Tax) is hereby delegated all authorities heretofore delegated to Associate Chief Counsel, Regional 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 Division Counsel/Associate Chief Counsel (Criminal Tax)," issued as part of Chief Counsel Notice N(30)000-341, 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 (Criminal Tax) and authorities delegated by CCDM (30)312.11, (30)312.14, (30)312.17 (as pertain to criminal matters), (30)312.2, (30)312.32, (30)313.1, and (30)313.3.
- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-341 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, the Division Counsel/Associate Chief Counsel (Criminal Tax) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Division Counsel/Associate Chief Counsel (Criminal Tax), 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)000-341 or the Chief Counsel Directives Manual. The Division Counsel/Associate Chief Counsel (Criminal Tax) 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. *Winding Up.* Employees of the Division Counsel/Associate Chief Counsel (Criminal Tax) 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 Division Counsel/Associate Chief Counsel (Criminal Tax), without regard to whether such cases or matters are within the scope of the responsibilities of the Division Counsel/Associate Chief

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