

October 8, 2000

Subject: Delegation of Authority to the  
Associate Chief Counsel  
(Finance and Management)

Upon Incorporation  
Cancel Date: into the CCDM

1. *Delegation.* The Associate Chief Counsel (Finance and Management) 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 functional statement for the Office of Associate Chief Counsel (Finance and Management), issued as part of Chief Counsel Notice N(30)000-352, October 8, 2000, and any related or ancillary responsibilities. This delegation of authority includes, without limitation:

- a. Authorities heretofore delegated to or exercised by the Associate Chief Counsel (Finance and Management), except as regards General Legal Services supervision and matters and the direct supervision of information services personnel, and authorities heretofore delegated by CCDM 30.3.1.2.1.1, 30.3.1.2.1.4, 30.3.1.2.1.8 (except paras. (4)-(6)), 30.3.1.2.2, and 30.3.1.3.1.
- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-352 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Finance and Management) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Finance and Management), 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)000-352 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Finance and Management) 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 (Finance and Management) are authorized to take such actions as may be necessary to complete work assigned to them prior to the employee's transfer to the Associate Chief Counsel (Finance and Management), without regard to whether such cases or matters are within the scope of the responsibilities of the Associate Chief Counsel (Finance and Management), provided that such actions are consistent with authority otherwise previously delegated to such employees. To the extent such is not within the scope of the responsibilities of the Associate Chief Counsel (Finance and Management), such actions shall be coordinated with employees of the appropriate Associate Chief 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