

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Order

[
O-30-2000-004
]

July 2,2000

Subject: Delegation of Authority to the
Associate Chief Counsel
(Income Tax and Accounting)

Cancel Date: Upon incorporation
into the CCDM

1. *Delegation.* The Associate Chief Counsel (Income Tax and Accounting) 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 (Income Tax and Accounting)," issued as part of Chief Counsel Notice N(30)000-345, 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 (Income Tax and Accounting) (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 (Income Tax and Accounting)), (30)312.2, (30)312.38 (except as pertain to functions to be performed by the Associate Chief Counsel (Procedure and Administration) and the Division Counsel/Associate Chief Counsel (Tax Exempt and Government

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Entities)), and (30)312.34 (only as pertain to functions to be performed by the Associate Chief Counsel (Income Tax and Accounting)).

- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-345 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Income Tax and Accounting) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Income Tax and Accounting), 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)000-345 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Income Tax and Accounting) 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