

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Order

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O-30-2000-015  
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October 8, 2000

**Subject:** Delegation of Authority to the Area  
Council and Associate Area  
Counsel LMSB  
**Cancel Date:** Upon incorporation  
into the CCDM

1. Delegation. The Area Counsel and Associate Area Counsel LMSB are hereby delegated all authorities heretofore delegated to Regional Counsel and employees under their supervision, insofar as those authorities are necessary to carry out responsibilities ascribed to them by "Organization and Function of the Office of Division Counsel Large and Mid Size Business, issued as part of Chief Counsel Notice N(30)000-351 and any related or ancillary responsibilities. This delegation of authority includes, without limitation:

a. Authorities delegated to or exercised by Regional Counsel and authorities delegated by CCDM 30.3.1.3.1, CCDM 30.3.1.3.6, and CCDM 30.3.1.3.7.

b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-351 described above and any related or ancillary responsibilities.

2. Redelegation. Except where otherwise limited by superior delegation or by law, the Area Counsel LMSB may redelegate the authorities delegated in paragraph 1 to any employee under his/her supervision. The Area Counsel LMSB may impose conditions on such redelegations or make additional redelegations by writing.

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3. Ratification. To the extent that any action heretofore taken consistent with this delegation may require ratification, it is hereby approved and ratified.

4. Source of Authority. Delegation Order O-30-2000-012 dated October 8, 2000.

          /s/            
Linda B. Burke  
Division Counsel  
Large and Mid Size Business