

Office of
Chief Counsel **Order**

[O-30-2000-007]
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July 2, 2000

Subject: Delegation of Authority to the
Associate Chief Counsel
(Procedure and Administration)

Cancel Date: Upon incorporation
into the CCDM

1. *Delegation.* The Associate Chief Counsel (Procedure and Administration) 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 (Procedure and Administration)," issued as part of Chief Counsel Notice N(30)000-340, July 2, 2000, and any related or ancillary responsibilities. This delegation of authority includes, without limitation:

- a. Authorities delegated to or exercised by the Associate Chief Counsel (Enforcement Litigation)(except as to criminal tax matters) and authorities delegated by CCDM (30)312.11, (30)312.14, (30)312.15 (only as pertain to matters and activities within the functional statement for the Assistant Chief Counsel (Administrative Provisions & Judicial Practice)), (30)312.17 (except as pertain to criminal tax matters), (30)312.2, (30)312.33, (30)312.34 (only as pertain to matters under the jurisdiction of Associate Chief Counsel (Procedure and Administration)), (30)312.37, (30)312.38 (only as pertain to matters and activities within the functional statement for the Assistant Chief Counsel (Administrative Provisions & Judicial Practice)) and (30)320.
- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-340 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Procedure and Administration) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Procedure and Administration), 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)000-340 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Procedure and Administration) 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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