

- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-342 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, the Associate Chief Counsel (Passthroughs and Special Industries) may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Associate Chief Counsel (Passthroughs and Special Industries), 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)000-342 or the Chief Counsel Directives Manual. The Associate Chief Counsel (Passthroughs and Special Industries) 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 *Effectiveness.* This Order is effective until rescinded.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