

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Order

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O-30-2000-009

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October 8, 2000

Subject: Delegation of Authority to the Division Council, Small Business/Self-Employed **Cancel Date:** Upon incorporation into the CCDM

1. Delegation. The Division Counsel, Small Business/Self-Employed is hereby delegated all authorities heretofore delegated to Regional 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 Division Counsel, Small Business/Self-Employed," issued as part of Chief Counsel Notice N(30)000-349, 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 30.3.1.3.5, 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)000-349, described above and any related or ancillary responsibilities.

c. Authority to recommend and work with Associates Chief Counsel in setting guidance priorities, drafting guidance, and assuring that guidance is administratively workable.

2. Redelegation. Except where otherwise limited by superior delegation or by law, the Division Counsel, Small Business/ Self-Employed may redelegate the authorities delegated in paragraph 1 to any employee under his supervision. Except as otherwise determined by the Division Counsel, 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)000-349, or the Chief Counsel Directives Manual. The Division Counsel, Small Business/ Self-Employed 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. Winding Up. Employees of the Division Counsel, Small Business/Self-Employed are authorized to take such actions as may be necessary to complete cases and matters assigned to them prior to the employee's transfer to the Office of the Division Counsel, Small

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Business/Self-employed, without regard to whether such cases or matters are within the scope of the responsibilities of the Division Counsel, Small Business/Self Employed provided that such actions are consistent with authority otherwise previously delegated to such employees. To the extent such cases are not within the scope of the responsibilities of the Division Counsel, 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