

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Order

+ ,
O-30-2000-010
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October 8, 2000

Subject: Delegation of Authority to the Area Counsel and Associate Area Counsel SB/SE **Cancel Date:** Upon incorporation into the CCDM

1. Delegation. The Area Counsel and Associate Area Counsel SB/SE 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 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.

2. Redelegation. Except where otherwise limited by superior delegation or by law, the Area Counsel SB/SE may redelegate the authorities delegated in paragraph 1 to any employee under his/her supervision only as permitted in writing by the Division Counsel Small Business/Self-Employed. The Area Counsel SB/SE 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-30-2000-009 dated October 8, 2000.

 /s/
Kevin M. Brown
Acting Division Counsel
Small Business/Self-Employed