

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

Order

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O-30-2000-016

October 8, 2000

Succession of Authority for Area  
Counsel and Associate Area

Upon Incorporation

**Subject:** Counsel, SBSE

**Cancel Date:** into the CCDM

1. **Authority:** To act as Area Counsel during the absence or unavailability of the Area Counsel.

2. **Delegated to:** Deputy Area Counsel in each respective area. If the Deputy Area Counsel is not available to act as Area Counsel during the absence or unavailability of the Area Counsel, the individuals serving in the positions listed below are hereby delegated to act as Area Counsel in the following order:

- a. Associate Area Counsel co-located in the city with the Area Counsel, in order of seniority.
- b. Associate Area Counsel co-located in the city with the other IRS Area Compliance Director, SB/SE, in order of seniority.

For the purpose of this Order, seniority of Associate Area Counsel is defined as time in position as Associate Area Counsel. If two Associate Area Counsel have the same time in position, a former head of office, District Counsel or Associate District Counsel, will be deemed senior. If more than one Associate Area Counsel have the same time in position and none is a former head of office, seniority is determined by length of service as an Assistant District Counsel. Area Counsel are not authorized to designate other officials as Acting Area Counsel, unless authorized in writing by the Division Counsel or Deputy Division Counsel.

3. **Redelegation:** This authority may not be redelegated.

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

5. **Source of Authority:** Delegation of Authority to the Division Counsel, Small Business/Self-Employed, O-30-2000-009 (October 8, 2000); Division Counsel, Small Business/Self-Employed, N(30)000-349 (October 8, 2000).

          /s/            
Kevin Brown  
Division Counsel  
Small Business/Self Employed