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O-30-2001-001

March 12, 2001

Delegation of Authority to the  
Division Counsel/Associate  
Chief Counsel (Tax Exempt and

Upon Incorporation

Subject: Government Entities)

Cancel Date: into the CCDM

1. *Delegation.* The Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) is hereby delegated all authorities heretofore delegated to Associates Chief Counsel, 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 the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)," issued as part of Chief Counsel Notice N(30)000-334, May 7, 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 (Employee Benefits and Exempt Organizations), authorities delegated by CCDM 30.3.1.2.1.1, 30.3.1.2.1.4, 30.3.1.2.1.6, 30.3.1.3.1, and 30.3.1.3.6, and any select authorities necessary to perform the functions described in N(30)000-334 that were previously exercised under CCDM 30.3.1.2.3.5, 30.3.1.2.3.8, and 30.3.1.2.3.10.
- b. Authority to issue and sign official documents necessary to carry out the responsibilities set forth in Notice N(30)000-334 described above and any related or ancillary responsibilities.

2. *Redelegation.* Except where otherwise limited by superior delegation or by law, but notwithstanding limitations on redelegation previously imposed by me, the Division Counsel/Associate Chief Counsel (TEGE), may redelegate the authorities delegated in paragraph 1 to any employee under her supervision. Except as otherwise determined by the Division Counsel/Associate Chief Counsel (TEGE), the authorities delegated in paragraph 1 are hereby redelegated to employees under her supervision in accordance with the description of their functions and responsibilities set forth in Notice N(30)000-334 or the Chief Counsel Directives Manual. The Division Counsel/Associate Chief Counsel (TEGE) may impose conditions on such redelegations or make additional redelegations by issuance of a Notice, handbook, instruction manual, desk guide, or other appropriate document.

Filing Instructions: Binder Part (30) \_\_\_\_\_ Master Sets: NO \_\_\_ RO \_\_\_

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3. *Winding Up.* Employees of the Division Counsel/Associate Chief Counsel (TEGE) are authorized to take such actions as may be necessary to complete cases and matters assigned to them prior to the employees' transfer to the Office of the Division Counsel/Associate Chief Counsel (TEGE), without regard to whether such cases or matters are within the scope of the responsibilities of the Division Counsel/Associate Chief Counsel (TEGE), provided that such actions are consistent with authority otherwise previously delegated to such employees. To the extent such cases or matters are not within the scope of the responsibilities of the Division Counsel/ Associate Chief Counsel (TEGE), such actions shall be coordinated with the 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. *Cancellation.* This Order supersedes the unnumbered order dated May 7, 2000, titled "Delegation of Authority to the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)."

7. *Effectiveness.* This Order is effective until rescinded.

          /s/            
Richard Skillman  
Acting Chief Counsel  
Internal Revenue Service