



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-52 (Rev. 3), Partnership Matters Under the Centralized Partnership Audit Regime, Section 1101(g)(4) of the Bipartisan Budget Act of 2015, Early Election into BBA

(1) Partnership Matters Under the Centralized Partnership Audit Regime, Section 1101(g)(4) of the Bipartisan Budget Act of 2015, Early Election into BBA

Note: See Exhibit 1.2.2-5 for a crosswalk of authorities from DO 4-52 (Rev. 2) to DO 4-52 (Rev. 3) and delegation orders created for BBA delegations of authority.

(2) Authority 1: To accept and sign a partnership's request to revoke its election into BBA under 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74 and to issue related Letters/Forms [e.g., Form 15288].

(3) Delegated to:

- Group Managers, SB/SE Field Examination
- Team Managers, LB&I Division

(4) Redlegation: This authority may not be redelegated.

(5) Authority 2: To make a determination as to the validity of a partnership's election into BBA under 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74 and to issue related Letters/Forms.

(6) Delegated to:

- GS-11 Revenue Agents, SB/SE Field Examination and LB&I Division
- GS-14 Tax Law Specialists, SB/SE Field Examination and LB&I Division

(7) Redlegation: This authority may not be redelegated.

(8) Sources of Authority: [Section 1101\(g\)\(4\) of the Bipartisan Budget Act of 2015](#), [Public Law 114-74](#), [26 CFR 301.9100-22\(a\)](#), [IRC 7803\(a\)\(2\)\(A\)](#), [Treasury Order 150-10](#).

(9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 4-52 (Rev. 2), dated July 21, 2022.

(10) Signed: **Frank Bisignano** Digitally signed by Frank Bisignano
Date: 2026.09.01 10:56:23 -04'00'

Frank J. Bisignano, Chief Executive Officer of Internal Revenue Date

Exhibit 1.2.2-5**Delegation Order 4-52, Crosswalk of Authorities**

New DO Number	Authority Paragraph in DO 4-52 (Rev. 2)	Authority Paragraph in revised or new DO
4-52 (Rev. 3)	132	2 - Authority 1
4-52 (Rev. 3)	137	5 - Authority 2
4-56	2	2 - Authority 1
4-56	7	5 - Authority 2
4-57	42	2 - Authority 1
4-57	47	5 - Authority 2
4-58	22	2 - Authority 1
4-58	27	5 - Authority 2
4-58	32	8 - Authority 3
4-59	67	2 - Authority 1
4-59	72	5 - Authority 2
4-59	77	8 - Authority 3
4-59	82	11 - Authority 4
4-60	107	2 - Authority 1
4-60	112	5 - Authority 2
4-61	12	2 - Authority 1
4-61	17	5 - Authority 2
4-61	52	8 - Authority 3
4-61	57	11 - Authority 4
4-61	62	14 - Authority 5
4-61	87	17 - Authority 6
4-61	92	20 - Authority 7
4-61	97	23 - Authority 8
4-61	102	26 - Authority 9
4-62	37	2 - Authority 1
4-63	117	2 - Authority 1
4-65	122	2 - Authority 1
4-65	127	5 - Authority 2