Delegation Order 4-57 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6222, Partner's Return Must be Consistent with Partnership Return

(1) **Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6222, Partner's Return Must be Consistent with Partnership Return**

Note: See Exhibit 1.2.2-5 for a crosswalk of authorities from DO 4-52 (Rev. 2) to this delegation order.

(2) **Authority 1:** On account of a mathematical or clerical error appearing on a partnership return, to adjust partnership-related items based on the error, to assess any resulting imputed underpayment, and to provide notice of the same and to abate any amounts assessed under IRC 6232(d)(1)(A).

(3) **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
- GS-13 Revenue Agents assigned to BBA Operations or its successor (irrespective of Division), LB&I Division
- GS-14 Tax Law Specialists assigned to BBA Operations or its successor (irrespective of Division), LB&I Division

(4) **Redelegation:** This authority may not be redelegated.

(5) **Authority 2:** On account of a partner's failure to comply with the requirements of IRC 6222(a), to adjust partnership-related items on the partner's return to comply with the requirements of IRC 6222(a), to assess any resulting underpayment of tax or imputed underpayment, and to provide notice of the same [e.g., Letter 6202].

(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
- GS-13 Revenue Agents assigned to BBA Operations or its successor (irrespective of Division), LB&I Division
- GS-14 Tax Law Specialists assigned to BBA Operations or its successor (irrespective of Division), LB&I Division

(7) **Redelegation:** This authority may not be redelegated.

(8) **Sources of Authority:** IRC 6213, IRC 6222, IRC 6232(d)(1), 26 CFR 301.6222-1, 26 CFR 301.6232–1, 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.

(10) Signed: Frank Bisignano Digitally signed by Frank Bisignano Date: 2026.09.01 11:00:29 -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