DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

Delegation Order 4-58 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6223, Partners Bound by Actions of Partnership

(1) **Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6223, Partners Bound by Actions of Partnership**

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:** To determine that there is no partnership representative designation in effect and to designate a partnership representative and (if applicable) appoint a designated individual. To issue written notification (of an IRS determination that there is no partnership representative designation in effect) to the partnership, the partnership representative whose designation is determined to be not in effect (and its designated individual, if applicable). To issue written notification of an IRS designation and appointment (if applicable) to the partnership, the designated partnership representative and the appointed designated individual (if applicable). [e.g., Letters 6053, 6007 and 6008].

(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 Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- 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
- Appeals Team Managers
- Appeals Team Case Leaders
- Attorneys of Chief Counsel

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

(5) **Authority 2:** To issue written confirmation of receipt of a resignation of the partnership representative or designated individual to the partnership and the resigning partnership representative or the resigning designated individual. [e.g., Letters 6053 and 6007].

(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 Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- 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
- Appeals Team Case Leaders
- Appeals Officers
- Attorneys of Chief Counsel

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

(8) **Authority 3:** To issue written confirmation of receipt of a designation/appointment or a designation/appointment resulting in a revocation of the partnership representative or designated individual to the partnership, the revoked partnership representative, the revoked designated individual (if applicable), and the new partnership representative. [e.g., Letters 6053, 6007 and 6008].

(9) **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 Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- 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
- Appeals Team Case Leaders
- Appeals Officers
- Attorneys of Chief Counsel

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

(11) **Sources of Authority:** IRC 6223, 26 CFR 301.6223-1(d)(1), 26 CFR 301.6223-1(e)(1), 26 CFR 301.6223-1(e)(7), 26 CFR 301.6223-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.

(12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(13) Signed: Frank Bisignano Digitally signed by Frank Bisignano Date: 2026.09.01 11:00:43 -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