



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-59 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6225, Partnership Adjustment by Secretary

(1) Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6225, Partnership Adjustment by Secretary

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 consent to and sign extensions of the taxpayer's modification submission period under IRC 6225(c)(7) and to issue related Letters/Forms [e.g. Form 8984].

(3) Delegated to:

- 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

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

- (5) Authority 2:** To accept and sign a waiver of the period under IRC 6231(b)(2)(A) and expiration of the period for modification submissions under IRC 6225(c)(7), and to issue related Letters/Forms [e.g. Form 8981].

(6) Delegated to:

- 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

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

- (8) Authority 3:** To accept and sign a certification by a publicly traded partnership that it will notify specified partners and qualified relevant partners regarding approved modification(s) under IRC 6225(c)(5), and to indicate that requested modification(s) is approved by the IRS [e.g. Form 15028].

(9) **Delegated to:**

- 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

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

(11) **Authority 4:** To approve or deny requests for modification of an imputed underpayment and issue modification determination notification letters/forms [e.g. Letter 5975] which notifies the partnership regarding the approval, partial approval, or denial of modifications requested.

(12) **Delegated to:**

- 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

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

(14) **Sources of Authority:** [IRC 6225\(c\)\(5\)](#), [IRC 6225\(c\)\(7\)](#), [IRC 6225\(c\)\(8\)](#), [IRC 6231\(b\)\(2\)\(A\)](#), [IRC 6235\(a\)\(2\)](#), [IRC 6235\(a\)\(3\)](#), [26 CFR 301.6225-2\(c\)\(1\)](#), [26 CFR 301.6225-2\(c\)\(3\)\(ii\)](#), [26 CFR 301.6225-2\(c\)\(4\)](#), [26 CFR 301.6225-2\(d\)\(5\)\(v\)](#), [26 CFR 301.6231-1\(b\)\(2\)](#), [IRC 7803\(a\)\(2\)\(A\)](#), [Treasury Order 150-10](#).

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

(16) **Signed:** **Frank Bisignano**  Digitally signed by Frank Bisignano
Date: 2026.09.01 11:01:00 -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

