



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-60 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6226, Alternative to Payment of Imputed Underpayment by Partnership

(1) Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6226, Alternative to Payment of Imputed Underpayment by 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 whether an election for alternative to payment of the imputed underpayment under IRC 6226 is invalid and to sign and issue related forms [e.g., Form 8988] and letters [e.g., Letter 5931].

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

(5) **Authority 2:** To consent to and sign a request to revoke an election for alternative to payment of the imputed underpayment [e.g., Form 8989]; to issue related letters [e.g., Letter 5934].

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

(8) **Sources of Authority:** [IRC 6226](#), [26 CFR 301.6226-1\(c\)\(1\)](#), [26 CFR 301.6226-1\(d\)](#), [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 11:01:23 -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