Frank J. Bisignano
Chief Executive Officer

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-61 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6231, Notice of Proceedings and Adjustment

(1) **Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6231, Notice of Proceedings and Adjustment**

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 issue the notice of administrative proceeding (NAP) to the partnership and separately to the partnership representative [e.g., Letter 5893 to partnership and Letter 5893-A to partnership representative].

(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

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

(5) **Authority 2:** To withdraw the notice of administrative proceeding (NAP) and issue notification to the partnership and separately to the partnership representative. [e.g., Letter 6047 to partnership and Letter 6047-A to partnership representative].

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

(8) **Authority 3:** To issue the notice of proposed partnership adjustment (NOPPA) to the partnership and separately to the partnership representative. [e.g., Letter 5892 to partnership and Letter 5892-A to partnership representative].

(9) **Delegated to:**

- GS-13 Revenue Agents assigned to Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- Appeals Team Managers
- Appeals Team Case Leaders

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

(11) **Authority 4:** To withdraw the notice of proposed partnership adjustment (NOPPA) and issue notification to the partnership and separately to the partnership representative. [e.g., Letter 6048 to the partnership and Letter 6048-A to the partnership representative].

(12) **Delegated to:**

- Group Managers assigned to Technical Services Legacy or its successor (irrespective of Division) SB/SE Field Examination
- Appeals Program Managers

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

(14) **Authority 5:** To accept and sign an offer of agreement to partnership examination changes, imputed underpayment and computation and partnership level determinations as to penalties, additions to tax and additional amounts contained in the notice of proposed partnership adjustment [e.g., Form 14792]; to accept partnership's waiver of restrictions on assessment for imputed underpayments, penalties, additions to tax and additional amounts, and to issue related Letters/Forms.

(15) **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
- Appeals Team Managers
- Appeals Team Case Leaders

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

(17) **Authority 6:** To accept and sign an offer of agreement to partnership imputed underpayments and partnership level determinations as to penalties, additions to tax, and additional amounts and waiver of restrictions on assessment for imputed underpayments, penalties, additions to tax and additional amounts and to issue related Letters/Forms [e.g. Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments].

(18) **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
- Appeals Team Managers
- Appeals Team Case Leaders

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

(20) **Authority 7:** To accept and sign the waiver of notice of final partnership adjustment and to issue related Letters/Forms [e.g., Form 14726].

(21) **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
- Appeals Team Managers
- Appeals Team Case Leaders

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

(23) **Authority 8:** To issue the notice of final partnership adjustment to the partnership and separately to the partnership representative [e.g., Letter 5933/5933-A].

(24) **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
- Appeals Team Managers
- Appeals Team Case Leaders

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

(26) **Authority 9:** To accept and sign an agreement to rescind a notice of final partnership adjustment. [e.g., Form 15057 and Letter 6247].

(27) **Delegated to:**

- Group Managers 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.

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

(29) **Sources of Authority:** IRC 6223(b), IRC 6225(c)(8), IRC 6231, IRC 6231(a), IRC 6231(b)(2)(A), IRC 6232(b), IRC 6232(d), IRC 6232(d)(2), IRC 7121, 26 CFR 301.6225-2(c)(1), 26 CFR 301.6225-2(c)(3)(ii), 26 CFR 301.6225-2(d)(5)(v), 26 CFR 301.6231-1, 26 CFR 301.6231-1(b)(2), 26 CFR 301.6231-1(f), 26 CFR 301.6232-1(d)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(31) **Signed:** Frank Bisignano Digitally signed by Frank Bisignano Date: 2026.09.01 11:01:42 -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