



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-62 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6235, Period of Limitations on Making Adjustments

(1) Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6235, Period of Limitations on Making Adjustments

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

(2) Authority: To execute agreements extending the period of limitations on making adjustments, and issue related Letters/Forms [e.g. Form 872-M].

(3) Delegated to:

- Group Managers, SB/SE Field Examination
- Group Managers assigned to Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- Team Managers, 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
- Appeals Team Case Leaders
- Appeals Officers
- Deputy Associate Chief Counsel, only for taxable years that are the subject of a pending letter ruling request.

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

(5) Sources of Authority: [IRC 6235](#), [26 CFR 301.6235-1](#), [IRC 7803\(a\)\(2\)\(A\)](#), [Treasury Order 150-10](#).

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

(7) Signed: **Frank Bisignano**  Digitally signed by Frank Bisignano
Date: 2026.09.01 11:01:55 -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