



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-63 (New), Partnership Matters Under the Centralized Partnership Audit Regime, Other BBA Authorities

(1) Partnership Matters Under the Centralized Partnership Audit Regime, Other BBA Authorities

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 enter into and approve a written agreement with a partnership, a partnership representative or designated individual, and/or one or more persons holding a direct or indirect interest in the partnership with respect to: the determination of partnership-related items (including an imputed underpayment); any elections or other actions (including any waivers of restrictions) under Subchapter C of Chapter 63; any penalties, additions to tax, or other amounts with respect to the determination of partnership-related items; and any items affected by such items of such person (or of the person or estate for whom he or she acts), with respect to a taxable period or periods ended prior to the date of the agreement, related specific items affecting other taxable periods and any imputed underpayment in other taxable periods resulting from adjustments to partnership-related items in periods ended prior to the date of the agreement. This does not include the authority to set aside any closing agreement [e.g., Form 906].

(3) Delegated to:

- Group Managers assigned to Technical Services Legacy or its successor (irrespective of Division), SB/SE Field Examination
- Team Managers who supervise the BBA Operations or its successor (irrespective of Division) Technical Staff, LB&I Division
- Appeals Team Managers
- Appeals Team Case Leaders

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

- (5) **Authority 2:** To enter into and approve a written agreement with a partnership representative or designated individual with respect to: the determination of partnership-related items (including an imputed underpayment); any elections or other actions (including any waivers of restrictions) under Subchapter C of Chapter 63; any penalties, additions to tax, or other amounts with respect to the determination of partnership-related items with respect to a taxable period. To issue related Letters/Forms after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer. This does not include the authority to set aside any closing agreement.

(6) **Delegated to:**

- Group Managers, SB/SE Field Examination
- Team Managers, LB&I Division

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

(8) **Sources of Authority:** [IRC 7121](#), [IRC 6223\(b\)](#), [IRC 6232\(d\)](#), [26 CFR 301.6232-1\(d\)\(2\)](#), [IRC 6231\(b\)\(2\)\(A\)](#), [26 CFR 301.6231-1\(b\)\(2\)](#), [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 11:02:08 -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