FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

Delegation Order 4-64 (New), Partnership Matters Under the Centralized Partnership Audit Regime, 26 CFR 301.6241-7, Treatment of Special Enforcement Matters

(1) **Partnership Matters Under the Centralized Partnership Audit Regime, 26 CFR 301.6241-7, Treatment of Special Enforcement Matters**

(2) **Authority 1:** To determine that some or all of the rules of subchapter C of chapter 63 will not apply to an adjustment made by the IRS to a partnership-related item of a partnership where the provisions 26 CFR 301.6241-7(b)(1)(i) through (iii) are satisfied and notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(3) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(5) **Authority 2:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS to a partnership-related item with respect to a partner or indirect partner of a partnership for any taxable year as part of making an assessment of income tax under IRC 6851 or IRC 6861 under 26 CFR 301.6241-7(c), and to notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(6) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(8) **Authority 3:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS of a partnership-related item for any taxable year of a partner or indirect partner for which the partner or indirect partner is under criminal investigation under 26 CFR

301.6241-7(d), and to notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(9) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(11) **Authority 4:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS of a partnership-related item as part of a determination of any deficiency (or portion thereof) of the partner or indirect partner that is based on an indirect method of proof of income without regard to subchapter C of chapter 63 under 26 CFR 301.6241-7(e), and to notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(12) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(14) **Authority 5:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS to partnership-related items for a taxable year without regard to subchapter C of chapter 63 in instances where the period of limitations under IRC 6235 on making partnership adjustments has expired for a taxable year with regard to the partnership but the partner's period of limitations on assessment of tax imposed by chapter 1 has not expired for the taxable year of such partner or indirect partner under the conditions of 26 CFR 301.6241-7(f)(1), and to notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(15) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders

- Appeals Officers.

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

(17) **Authority 6:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS to partnership-related items for a taxable year without regard to subchapter C of chapter 63 in instances where the period of limitations under IRC 6235 on making partnership adjustments has expired for a taxable year with regard to the partnership but the partner's period of limitations on assessment of tax imposed by chapter 1 has not expired for the taxable year of such partner or indirect partner under the conditions of 26 CFR 301.6241-7(f)(2), and to notify taxpayer of such determination under 26 CFR 301.6241-7(h).

(18) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(20) **Authority 7:** To consent in writing, to an agreement with a taxpayer who is a partner (directly or indirectly) of a partnership to extend the taxpayer's IRC 6501 period of limitations to assess tax for a taxable year and expressly providing that the partner is extending the time to adjust and assess any tax attributable to partnership-related items of the partnership for the taxable year.

(21) **Delegated to:**

- Group Managers, SB/SE Field Examination
- Team Managers, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers
- Deputy Associate Chief Counsel, but only for taxable years that are the subject of a pending letter ruling request

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

(23) **Authority 8:** To determine that some or all of the rules of subchapter C of Chapter 63 will not apply to an adjustment made by the IRS to any tax, penalties, additions to tax, or additional amounts imposed on, and which are the liability of the partnership under chapter 1 or to any determinations of partnership-related items as part of any adjustment made to the amount and applicability of the tax,

penalty, addition to tax, or additional amount imposed on the partnership being determined, if such determination is being made under a chapter of the IRC (other than chapter 1 for purposes of 26 CFR 301.6241-6) under 26 CFR 301.6241-7(g) and to notify partnership of such determination under 26 CFR 301.6241-7(h).

(24) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(26) **Authority 9:** To adjust any election that results or could result in a payment to the partnership in lieu of a federal tax credit or deduction without regard to subchapter C of chapter 63 and to notify partnership of such determination. To make determinations, without regard to subchapter C of chapter 63, about the payment itself as well as any partnership-related item relevant to adjusting the election or the payment and to notify partnership of such determination.

(27) **Delegated to:**

- GS-11 Revenue Agents, SB/SE Field Examination
- GS-11 Revenue Agents, LB&I Division
- GS-14 Tax Law Specialists, LB&I Division
- Appeals Team Case Leaders
- Appeals Officers

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

(29) **Sources of Authority:** IRC 6241, IRC 6501(c)(4), IRC 6851, IRC 6861, 26 CFR 301.6241-7, 26 CFR 301.6241-7(b), 26 CFR 301.6241-7(c), 26 CFR 301.6241-7(d), 26 CFR 301.6241-7(e), 26 CFR 301.6241-7(f), 26 CFR 301.6241-7(f)(1), 26 CFR 301.6241-7(f)(2), 26 CFR 301.6241-7(g), 26 CFR 301.6241-7(h), 26 CFR 301.6501(c)-1, 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 11:02:25 -04'00'

Frank J. Bisignano, Chief Executive Officer of Internal Revenue Date