DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

Delegation Order 4-65 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6232, Assessment, Collection and Payment, and IRC 6241(7), 26 CFR 301.6241-3, Treatment Where a Partnership Ceases to Exist

(1) **Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6232, Assessment, Collection and Payment, and IRC 6241(7), 26 CFR 301.6241-3, Treatment Where a Partnership Ceases to Exist**

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 an imputed underpayment, interest, penalties, additions to tax and additional amounts and to issue and give notice and demand for payment to a BBA partnership or a pass-through partner of a BBA partnership [e.g. Letters 6210, 6248 and Notices CP210 and CP220].

(3) **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

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

(5) **Authority 2:** To determine an imputed underpayment, proportionate share of such imputed underpayment or any specified similar amount, as well as any interest, penalties, additional amounts, and additional tax on any partner of the partnership at the close of the adjustment year or the former partners as determined for purposes of IRC 6241(7) and to issue and give notice and demand for payment [e.g. Letter 6547 and Notices CP50 and CP150].

(6) **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.

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

(8) **Authority 3:** To assess an imputed underpayment, interest, penalties, additions to tax and additional amounts on a BBA partnership or a pass-through partner of a

BBA partnership, and to issue related Letters/Forms [e.g., Letters 6210, 6248 and Notices CP210 and CP220].

(9) **Delegated to:**

- GS-7 Tax Examining Technician assigned to BBA Operations or its successor (irrespective of Division), LB&I Division
- GS-5 Tax Examining Technician assigned to Centralized Case Processing (CCP), SB/SE Campus Examination/AUR

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

(11) **Authority 4:** To assess an imputed underpayment, proportionate share of such imputed underpayment or any specified similar amount, as well as any interest, penalties, additional amounts, and additional tax on any partner of the partnership at the close of the adjustment year or the former partners as determined for purposes of IRC 6241(7) and to issue and give notice and demand for payment [e.g., Letter 6547 and Notices CP50 and CP150].

(12) **Delegated to:**

- GS-7 Tax Examining Technician assigned to BBA Operations or its successor (irrespective of Division), LB&I Division

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

(14) **Authority 5:** After partnership adjustments have taken effect, to determine that the partnership has ceased to exist (as defined under 26 CFR 301.6241-3(b)) and to notify the partnership, the partnership representative, and the partners of such determination.

(15) **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

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

(17) **Authority 6:** Before a partnership adjustment has taken effect, to determine and notify the partnership, partnership representative and the partners that the partnership has ceased to exist (as defined under 26 CFR 301.6241-3(b)).

(18) **Delegated to**:

- SB/SE Field Examination – concurrent approval from SB/SE field examination group manager and team manager assigned to BBA Operations or its successor (irrespective of Division).
- LB&I Division – concurrent approval from LB&I field examination team manager and team manager assigned to BBA Operations or its successor (irrespective of Division).

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

(20) **Authority 7:** Before a partnership adjustment takes effect, to determine any statements required to be furnished under 26 CFR 301.6241-3(e)(1) by a partnership to any of its former partners as a result of the partnership having ceased to exist was not timely furnished to any former partner(s) and filed with the IRS in accordance with 26 CFR 301.6241-3(e)(2)(ii).

(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

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

(23) **Authority 8:** Before a partnership adjustment takes effect, to notify the former partner(s) in writing according to 26 CFR 301.6241-3(e)(3) of such partner's share of the partnership adjustments based on the information reasonably available to the IRS at the time such notification is provided, and to issue related Letters/Forms.

(24) **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

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

(26) **Sources of Authority:** IRC 708, IRC 6201, IRC 6202, IRC 6203, IRC 6204, IRC 6225, IRC 6226(b)(4), IRC 6232, IRC 6232(f), IRC 6241, IRC 6241(7), IRC 6301, IRC 6303, 26 CFR 301.6225-1(a), 26 CFR 301.6225-1(c)(3), 26 CFR 301.6226-3(e)(2), 26 CFR 301.6227-2(b), 26 CFR 301.6241-3, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(28) **Signed:** Frank Bisignano Digitally signed by Frank Bisignano Date: 2026.09.01 11:02:40 -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