



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 4-56 (New), Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6221, Determination at Partnership Level

(1) Partnership Matters Under the Centralized Partnership Audit Regime, IRC 6221, Determination at Partnership Level

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 whether an election out of the centralized partnership audit regime is invalid, and if determined invalid, to issue written notification of the IRS determination to the partnership [e.g., Letter 6062].

(3) Delegated to:

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

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

(5) Authority 2: To accept and sign a partnership's request to revoke its election out of the centralized partnership audit regime, and to issue related Letters/Forms [e.g., Form 15288].

(6) Delegated to:

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

(7) Redelelegation: This authority may not be redelegated.

(8) Sources of Authority: [IRC 6221](#), [26 CFR 301.6221\(b\)-1](#), [26 CFR 301.6221\(b\)-1\(c\)](#), [26 CFR 301.6221\(b\)-1\(e\)\(2\)](#), [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 11:00:15 -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