

## Delegation Order 4-52

### (1) **Partnership Matters Under the Centralized Partnership Audit Regime**

(2) **Authority:** 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:**

- (a) SB/SE Compliance Field personnel – Field Group Managers;
- (b) LB&I Compliance personnel – Field Team Managers.

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

(5) **Sources of Authority:** IRC 6221; Treas. Reg. 301.6221(b)-1(e)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(7) **Authority:** 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.

### (8) **Delegated to:**

- (a) SB/SE Compliance Field personnel – Field Group Managers;
- (b) LB&I Compliance personnel – Field Team Managers.

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

(10) **Sources of Authority:** IRC 6221; Treas. Reg. 301.6221(b)-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(12) **Authority:** To issue and mail the notice of administrative proceeding (NAP) to the partnership and separately to the partnership representative [e.g. Letter 5893 to partnership and Letter 5893-A to partnership representative].

(13) **Delegated to:** SB/SE and LB&I GS-11 Field Revenue Agents.

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

(15) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(17) **Authority:** To withdraw the notice of administrative proceeding (NAP) and issue notification to the partnership and separately to the partnership representative. [e.g. Letter 6047 to partnership and Letter 6047-A to partnership representative].

(18) **Delegated to:**

- (a) SB/SE and LB&I GS-11 Field Revenue Agents;
- (b) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators.

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

(20) **Sources of Authority:** Treas. Reg. §301.6231-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(22) **Authority:** To determine that there is no partnership representative designation in effect and to designate a partnership representative and (if applicable) appoint a designated individual. To issue and mail written notification (of an IRS determination that there is no partnership representative designation in effect) to the partnership, the partnership representative whose designation is determined to be not in effect (and its designated individual, if applicable). To issue and mail written notification of an IRS designation and appointment (if applicable) to the partnership, the designated partnership representative and the appointed designated individual (if applicable). [e.g. Letters 6053, 6007 and 6008].

(23) **Delegated to:**

- (a) SB/SE and LB&I GS-11 Field Revenue Agents;
- (b) Appeals - Appeals Team Managers; Appeals Team Case Leaders;
- (c) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;
- (d) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;

(e) Office of Chief Counsel - Managers who supervise Chief Counsel Attorneys; Attorneys of Chief Counsel.

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

(25) **Sources of Authority:** IRC 6223(a); Treas. Reg. 301.6223-1(e)(7), 301.6223-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(27) **Authority:** To issue written confirmation of receipt of a resignation of the partnership representative or designated individual to the partnership and the resigning partnership representative or the resigning designated individual. [e.g. Letters 6053 and 6007].

(28) **Delegated to:**

- (a) SB/SE and LB&I GS-11 Field Revenue Agents;
- (b) Appeals - Appeals Team Managers; Appeals Team Case Leaders;
- (c) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;
- (d) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;
- (e) Office of Chief Counsel - Managers who supervise Chief Counsel Attorneys; Attorneys of Chief Counsel.

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

(30) **Sources of Authority:** IRC 6223; Treas. Reg. 301.6223-1(d)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(32) **Authority:** To issue written confirmation of receipt of a revocation of the partnership representative or designated individual to the partnership, the revoked partnership representative, the revoked designated individual (if applicable), and the new partnership representative [e.g. Letters 6053, 6007 and 6008].

(33) **Delegated to:**

- (a) SB/SE and LB&I GS-11 Field Revenue Agents.
- (b) Appeals - Appeals Team Managers; Appeals Team Case Leaders;
- (c) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;
- (d) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA

Unit;

(e) Office of Chief Counsel - Managers who supervise Chief Counsel Attorneys; Attorneys of Chief Counsel.

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

(35) **Sources of Authority:** IRC 6223; Treas. Reg. 301.6223-1(e)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(37) **Authority:** To execute agreements extending the period of limitations on making adjustments [e.g. Form 872-M].

(38) **Delegated to:**

(a) SB/SE Compliance Field personnel - Field Group Managers, Technical Services Group Managers; Technical Services Passthrough Coordinators.

(b) LB&I Compliance personnel - Field Team Managers, Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit.

(c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases;

(d) Chief Counsel - Deputy Associate Chief Counsel, but only for taxable years that are the subject of a pending letter ruling request.

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

(40) **Sources of Authority:** IRC 6235; Treas. Reg. 301.6235-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(42) **Authority:** On account of a mathematical or clerical error appearing on a partnership return, to adjust partnership-related items based on the error, to assess any resulting imputed underpayment, and to provide notice of the same and to abate any amounts assessed under section 6232(d)(1)(A).

(43) **Delegated to:**

(a) W&I: Accounts Management – Operations Manager;

(b) W&I: Submission Processing - Operations Manager;

(c) SB/SE and LB&I GS-11 Field Revenue Agents.

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

(45) **Sources of Authority:** IRC 6213, 6232(d)(1); Treas. Reg. § 301.6232-1; IRC 6222; Treas. Reg. 301.6222-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(47) **Authority:** On account of a partner's failure to comply with the requirements of section 6222(a), to adjust partnership-related items on the partner's return to comply with the requirements of section 6222(a), to assess any resulting underpayment of tax or imputed underpayment, and to provide notice of the same. [e.g. Letter 6202].

(48) **Delegated to:**

- (a) W&I: Accounts Management - Operations Manager;
- (b) W&I: Submission Processing - Operations Manager;
- (c) SB/SE and LB&I GS-11 Field Revenue Agents.

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

(50) **Sources of Authority:** IRC 6213, 6232(d)(1); Treas. Reg. 301.6232-1; IRC 6222; Treas. Reg. 301.6222-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(52) **Authority:** To issue and mail the notice of proposed partnership adjustment (NOPPA) to the partnership and separately to the partnership representative. [e.g. Letter 5892 to partnership and Letter 5892-A to partnership representative].

(53) **Delegated to:**

- (a) Appeals – Appeals Team Managers; Appeals Team Case Leaders as to their respective cases;
- (b) SB/SE Compliance Field personnel - Technical Services Passthrough Coordinators.

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

(55) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

(56) To the extent that any action previously exercised consistent with this order may

require ratification, it is hereby approved and ratified.

(57) **Authority:** To withdraw the notice of proposed partnership adjustment (NOPPA) and issue notification to the partnership and separately to the partnership representative. [e.g. Letter 6048 to the partnership and Letter 6048-A to the partnership representative].

(58) **Delegated to:**

- (a) SB/SE Compliance Field personnel - Technical Services Group Managers;
- (b) LB&I Compliance personnel - Territory Managers/Program Managers;
- (c) Appeals - Appeals Program Managers.

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

(60) **Sources of Authority:** Treas. Reg. 301.6231-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(62) **Authority:** To accept and sign an offer of agreement to partnership examination changes, imputed underpayment and computation and partnership level determinations as to penalties, additions to tax and additional amounts contained in the notice of proposed partnership adjustment [e.g. Form 14792]; to accept partnership's waiver of restrictions on assessment for imputed underpayments, penalties, additions to tax and additional amounts.

(63) **Delegated to:**

- (a) LB&I Compliance personnel – Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to Campus BBA Unit;
- (b) SB/SE Compliance Field personnel – Technical Services Group Managers; Technical Services Passthrough Coordinators;
- (c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(65) **Sources of Authority:** IRC 6232(d); Treas. Reg. 301.6232-1(d)(2); IRC 6231(b)(2)(A); Treas. Reg. 301.6231-1(b)(2); IRC 6223(b), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(67) **Authority:** To consent to and sign extensions of the taxpayer's modification submission period under IRC §6225(c)(7) [e.g. Form 8984].

(68) **Delegated to:**

(a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;

(b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit.

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

(70) **Sources of Authority:** IRC 6225(c)(7); IRC 6235(a)(2), 6235(a)(3); Treas. Reg. 301.6225-2(c)(3)(ii), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(72) **Authority:** To accept and sign a waiver of the period under IRC §6231(b)(2)(A) and expiration of the period for modification submissions under IRC §6225(c)(7) [e.g. Form 8981].

(73) **Delegated to:**

(a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;

(b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit.

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

(75) **Sources of Authority:** IRC 6231(b)(2)(A); IRC 6225(c)(7); Treas. Reg. 301.6225-2(c)(3)(iii), 301.6231-1(b)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(77) **Authority:** To accept and sign a certification by a publicly traded partnership that it will notify specified partners and qualified relevant partners regarding approved modification(s) under IRC §6225(c)(5), and to indicate that requested modification(s) is approved by the IRS [e.g. Form 15028].

(78) **Delegated to:** LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS 13 and GS-14 Senior Revenue Agents assigned to BBA Unit.

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

(80) **Sources of Authority:** IRC 6225(c)(5), Treas. Reg. 301.6225-2(d)(5)(v), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(82) **Authority:** To approve or deny requests for modification of an imputed underpayment and issue modification determination notification letters [e.g. Letter 5975] which notifies the partnership regarding the approval, partial approval, or denial of modifications requested.

(83) **Delegated to:** LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS 13 and GS-14 Senior Revenue Agents assigned to BBA Unit.

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

(85) **Sources of Authority:** IRC 6225(c)(8), Treas. Reg. 301.6225-2(c)(1), (4), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(87) **Authority:** To accept and sign an offer of agreement to partnership imputed underpayments and partnership level determinations as to penalties, additions to tax, and additional amounts and waiver of restrictions on assessment for imputed underpayments, penalties, additions to tax and additional amounts. [e.g. Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments].

(88) **Delegated to:**

(a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;

(b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;

(c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(90) **Sources of Authority:** IRC 6225(c)(8); IRC 6231(a); Treas. Reg. 301.6225-2(c)(3)(ii); IRC 6231(b)(2)(A); Treas. Reg. 301.6225-2(d)(5)(v); Treas. Reg. 301.6225-2(c)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.



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

(92) **Authority:** To accept and sign the waiver of notice of final partnership adjustment [e.g. Form 14726].

(93) **Delegated to:**

(a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;

(b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;

(c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(95) **Sources of Authority:** IRC 6231; IRC 6232(b), (d)(2), Treas. Reg. 301.6232-1(d)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(97) **Authority:** To issue and mail the notice of final partnership adjustment to the partnership and separately to the partnership representative [e.g. Letter 5933/5933-A].

(98) **Delegated to:**

(a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;

(b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;

(c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(100) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(102) **Authority:** To accept and sign an agreement to rescind a notice of final partnership adjustment. [e.g. Form 15057 and Letter 6247].

(103) **Delegated to:**

- (a) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators;
- (b) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;
- (c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(105) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(107) **Authority:** To determine whether an election for alternative to payment of the imputed underpayment under IRC section 6226 is invalid and to sign and issue related forms(s) [e.g. Form 8988] and letter(s) [e.g. Letter 5931].

(108) **Delegated to:**

- (a) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;
- (b) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators.

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

(110) **Sources of Authority:** IRC 6226, Treas. Reg. 301.6226-1(d), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(112) **Authority:** To consent to and sign a request to revoke an election for alternative to payment of the imputed underpayment [e.g. Form 8989]; to issue related letter(s) [e.g. Letter 5934].

(113) **Delegated to:**

- (a) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff; GS-13 and GS-14 Senior Revenue Agents assigned to BBA Unit;

(b) SB/SE Compliance Field personnel - Technical Services Group Managers; Technical Services Passthrough Coordinators.

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

(115) **Sources of Authority:** IRC 6226, Treas. Reg. 301.6226-1(c)(1), (d), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(117) **Authority:** 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.

(118) **Delegated to:**

- (a) LB&I Compliance personnel - Managers who supervise the BBA Unit Technical Staff;
- (b) SB/SE Compliance Field personnel – Technical Services Group Managers;
- (c) Appeals - Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.

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

(120) **Sources of Authority:** IRC 7121, 6232(d); Treas. Reg. 301.6232-1(d)(2); IRC 6231(b)(2)(A); Treas. Reg. 301.6231-1(b)(2); IRC 6223(b), IRC 7803(a)(2)(A), Treasury Order 150-10.

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

(122) Approved: **Sunita B. Lough** Digitally signed by Sunita B. Lough  
Date: 2021.01.21 14:34:32 -05'00'

Sunita Lough  
Deputy Commissioner for Services and Enforcement