



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.19

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 19, Distilled Spirits Plants**

**Issuance Date: 3/31/06**

**Sunset Review: 3/31/09**

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**To:** All Bureau Employees and All Interested Parties

**1. Purpose.**

This Order delegates certain authorities of the Administrator, Alcohol and Tobacco Tax and Trade Bureau (TTB) in the administration of the regulations contained in part 19 of title 27 of the Code of Federal Regulations (CFR), to subordinate TTB officers and prescribes the subordinate TTB officers with whom persons file documents.

**2. Cancellation.**

This Order supersedes the delegations related to 27 CFR part 19 contained in TTB Order 1130.2 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Parts 19, 40, 71, 72 and 194, dated February 13, 2003.

**3. Effective Date.**

This Order is effective on March 31, 2006.

**4. Authority.**

Pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d), and Treasury Order No. 120-01 (Revised), dated January 24, 2003, the Administrator of TTB is authorized to exercise the authorities, perform the functions, and carry out the duties of the Secretary of the Treasury in the administration and enforcement of Chapters 51 and 52 of the Internal Revenue Code of 1986, as amended (IRC), sections 4181 and 4182 of the IRC, and Title 27, United States Code.

Some of these authorities have been delegated by regulation to the "appropriate TTB officer." This delegation order identifies the "appropriate TTB officer" for

purposes of the pertinent regulations in 27 CFR part 19. We also explain in 27 CFR 19.4 that we have issued this Order to identify the specific "appropriate TTB officer" for each affected provision of the regulations.

## 5. Delegations.

Under the authority cited in paragraph 4, and pursuant to 26 CFR 301.7701-9, this TTB order delegates certain authorities prescribed in 27 CFR part 19 to subordinate TTB officers, and prescribes the subordinate officers with whom required applications, notices, and reports, as applicable, are filed.

The following table identifies the "appropriate TTB officer" to whom authority has been delegated by regulation to perform certain functions or receive certain documents under 27 CFR part 19. TTB's organizational chart (located at [http://www.ttb.gov/pdf/bureau\\_orgchart.pdf](http://www.ttb.gov/pdf/bureau_orgchart.pdf)) provides contact information for the offices named in this delegation order.

**Table of Authorities  
27 CFR Part 19  
Distilled Spirits Plants**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.11 – Bulk conveyance	Director, National Revenue Center, to approve other containers for bulk quantities upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.11 – Liquor bottle	Specialist, Advertising, Labeling, and Formulation Division.
19.11 – Plant number	Group Supervisor, National Revenue Center.
19.31	Branch Chief, National Revenue Center.
19.32	Director, National Revenue Center.
19.35	Auditor, Investigator, or Specialist.
19.36(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.37(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.38(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.41(a) and (b)	Branch Chief, National Revenue Center.
19.42(a)	Branch Chief, National Revenue Center.
19.44	Group Supervisor, National Revenue Center.
19.46	Group Supervisor, National Revenue Center, to notify claimant of allowance of credit for amounts up to \$10,000; Branch Chief, National Revenue Center, to notify claimant of allowance of credit of more than \$10,000, but less than \$100,000; or Director, National Revenue Center, to notify claimant of allowance of credit of \$100,000 or more.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.49(b)(2)	Branch Chief, National Revenue Center.
19.53(c)	Auditor, Investigator, or Specialist.
19.58(c)	Branch Chief, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to request formula and submission of sample to the Chief, Nonbeverage Products Laboratory.
19.58(d)	Director, Trade Investigations Division; or Director, National Revenue Center, to issue notice to desist from manufacturing until Chief, Nonbeverage Products Laboratory, approves formula.
19.61(a)	Director, Regulations and Rulings Division
19.62	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.
19.63	Director, Regulations and Rulings Division.
19.65	Director, Regulations and Rulings Division.
19.66	Director, Regulations and Rulings Division, through the Director, National Revenue Center.
19.67(a)(2)	Director, Regulations and Rulings Division.
19.67(a)(3)(ii)	Chemist, Nonbeverage Products Laboratory.
19.67(b) and (c)	Director, Regulations and Rulings Division.
19.68	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.70	Director, Regulations and Rulings Division.
19.71(a) and (b)	Director, Regulations and Rulings Division.
19.71(c)	Director, Regulations and Rulings Division, to require reports. Auditor, Investigator, or Specialist, to inspect.
19.71(d)	Director, Regulations and Rulings Division.
19.72	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.73	Director, National Revenue Center.
19.74	Director, Regulations and Rulings Division.
19.75	Director, Trade Investigations Division. Auditor, Investigator, or Specialist, only to conduct supervision or to receive schedule of operations.
19.76	Group Supervisor, National Revenue Center, to allow claims for amounts up to \$10,000; Branch Chief, National Revenue Center, to allow claims of more than \$10,000, but less than \$100,000; or Director, National Revenue Center, to allow claims of \$100,000 or more.
19.77	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.78	Branch Chief, National Revenue Center, upon recommendation of the District Director, Trade Investigations Division or District Director, Tax Audit Division.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.79	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.81	Auditor, Investigator, or Specialist, except to use force.
19.82	Auditor, Investigator, or Specialist, to detain. Director, Trade Investigations Division, to continue detention after 72 hours.
19.83	Auditor, Investigator, or Specialist.
19.84	Auditor, Investigator, Specialist, or Chemist, Scientific Services Division.
19.86	Auditor, Investigator, or Specialist.
19.91(a)	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require TTB supervision of gauge. Auditor, Investigator, or Specialist, to verify gauge. Director, Regulations and Rulings Division, to approve other gauging device or method.
19.91(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.92(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.96(b)(1)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.96(c)(2)	District Director, Trade Investigations Division; or District Director, Tax Audit Division. Auditor, Investigator, or Specialist, to affix device.
19.96(d)	Branch Chief, National Revenue Center.
19.98, introductory text	Auditor, Investigator, or Specialist.
19.98(c)	Branch Chief, National Revenue Center.
19.99(c)	Branch Chief, National Revenue Center.
19.132	Group Supervisor, National Revenue Center.
19.133(b)	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.134(a), (c) and (d)	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.151(c)	Group Supervisor, National Revenue Center.
19.152, concluding text	Director, National Revenue Center, for information on file. Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to request additional information.
19.153(b)	Group Supervisor, National Revenue Center.
19.155	Auditor, Investigator, or Specialist.
19.156	Group Supervisor, National Revenue Center.
19.157(a)(7)	Branch Chief, National Revenue Center.
19.158	Director, National Revenue Center, for information on file. Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to request additional information.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.161	Director, National Revenue Center.
19.162	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Trade Investigation Division.
19.163	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for revocations of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
19.167(c)(1)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.167(d)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require documents. Auditor, Investigator, or Specialist, to inspect.
19.168(b)(2)	Auditor, Investigator, or Specialist.
19.184	Group Supervisor, National Revenue Center.
19.185	Group Supervisor, National Revenue Center.
19.187(a)	Group Supervisor, National Revenue Center.
19.190	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.193(a) and (b)	Branch Chief, National Revenue Center.
19.193(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.201(a)	Group Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.202(a)	Group Supervisor, National Revenue Center, to receive application. Branch Chief, National Revenue Center, to approve qualifying documents, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.202(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.203(a) and (b)	Group Supervisor, National Revenue Center.
19.203(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.204(a) and (b)	Group Supervisor, National Revenue Center.
19.204(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.205(b)	Group Supervisor, National Revenue Center.
19.205(c)	Branch Chief, National Revenue Center, to approve qualifying documents, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.205(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.206(b)	Group Supervisor, National Revenue Center.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.206(c )	Branch Chief, National Revenue Center, to approve qualifying documents, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.206(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.211	Branch Chief, National Revenue Center.
19.231	Group Supervisor, National Revenue Center.
19.236(a)	Branch Chief, National Revenue Center.
19.237(a)	Branch Chief, National Revenue Center.
19.237(b)	Branch Chief, National Revenue Center.
19.247	Branch Chief, National Revenue Center.
19.250	Branch Chief, National Revenue Center.
19.252	Branch Chief, National Revenue Center.
19.273 (b)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.273(c)(4)	Auditor, Investigator, or Specialist.
19.274	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.277(c)	Branch Chief, National Revenue Center, upon recommendation of the District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.279	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to assign, and to approve or waive offices, facilities, and equipment. Auditor, Investigator, or Specialist, to supervise operations.
19.281(e)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.281(f)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.282	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.311	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.319(a)	Director, Regulations and Rulings Division.
19.326	Director, Regulations and Rulings Division.
19.327	Auditor, Investigator, or Specialist.
19.329	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.342(b)	Branch Chief, National Revenue Center.
19.342(c)	Auditor, Investigator, or Specialist.
19.347	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.353	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.382	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.385	Auditor, Investigator, or Specialist.
19.386(a)(2)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.395	Specialist, Advertising, Labeling, and Formulation Division.
19.401	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.402(a)(1)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.402(a)(2), (a)(3), (b)(1), or (b)(2)	Director, National Revenue Center with concurrence from District Director, Trade Investigations Division.
19.402(c)	District Director, Trade Investigations Division.
19.402(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.453(a)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.453(b)	Auditor, Investigator, or Specialist.
19.454	Director, Regulations and Rulings Division.
19.456	Branch Chief, National Revenue Center.
19.460(e)	Director, Regulations and Rulings Division.
19.461(c)	Auditor, Investigator, or Specialist, to inspect and inventory. District Director, Trade Investigations Division; or District Director, Tax Audit Division, to authorize other storage.
19.464	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.506	Branch Chief, National Revenue Center.
19.507	Branch Chief, National Revenue Center.
19.508 (b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.510(a) and (c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.519	Investigator, Trade Investigations Division; Auditor, Tax Audit Division; or Branch Chief, National Revenue Center.
19.522(b)	Branch Chief, National Revenue Center.
19.523(b)	Branch Chief, National Revenue Center.
19.524(b) and (e)	Group Supervisor, National Revenue Center.
19.525(a)	Auditor, Investigator, or Specialist.
19.533	Branch Chief, National Revenue Center.
19.539	Branch Chief, National Revenue Center.
19.540(c)(2) (ii)	Group Supervisor, National Revenue Center.
19.561(b) and (c)	Branch Chief, National Revenue Center, upon recommendation of the District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.562 (a)(2)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.562 (a)(3)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
19.562 (b), (c) and (d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.562(e)	Branch Chief, National Revenue Center.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.563(a)	Branch Chief, National Revenue Center, upon recommendation of the District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.563(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to review evidence. Branch Chief, National Revenue Center, to assess tax.
19.581(b)	Director, Regulations and Rulings Division.
19.585	Director, National Revenue Center.
19.588(b)	Auditor, Investigator, Specialist.
19.593(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.594(a)	Branch Chief, National Revenue Center.
19.597(b)	Branch Chief, National Revenue Center.
19.597(c)	Specialist, Advertising, Labeling, and Formulation Division.
19.604	Director, Regulations and Rulings Division.
19.633(a) and (b)	Specialist, Advertising, Labeling, and Formulation Division.
19.634	Specialist, Advertising, Labeling, and Formulation Division.
19.637	Specialist, Advertising, Labeling, and Formulation Division.
19.638	Branch Chief, National Revenue Center.
19.641(a)	Auditor, Investigator, or Specialist.
19.643(c)(1)	Specialist, Advertising, Labeling, and Formulation Division.
19.643(c)(3)	Specialist, Advertising, Labeling, and Formulation Division.
19.645(e)	Branch Chief, National Revenue Center.
19.691(b)	Group Supervisor, National Revenue Center.
19.701(a)	Branch Chief, National Revenue Center.
19.701(c)	Auditor, Investigator, or Specialist.
19.701(e)	Branch Chief, National Revenue Center.
19.723(a)	Auditor, Investigator, or Specialist.
19.723(b)(1)	Branch Chief, National Revenue Center.
19.723(c)(1)	Director, Trade Investigations Division.
19.723(d)(3)	Auditor, Investigator, or Specialist.
19.724(a)	Director, National Revenue Center, for use of computer-generated forms and minor modifications to monthly operations reports. All other amendments must be approved by the Director, Regulations and Rulings Division.
19.724(b)	Director, Regulations and Rulings Division; Branch Chief, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.725(a) and (b)	Branch Chief, National Revenue Center.
19.731(b)(2) (iii)	Auditor, Investigator, or Specialist.
19.731(c)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.732(f)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.741(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.750(b)	Auditor, Investigator, or Specialist.
19.761	Auditor, Investigator, or Specialist.



<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.768	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.773, introductory text	Auditor, Investigator, or Specialist.
19.773(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.774(e)	Auditor, Investigator, or Specialist.
19.778(d)	Director, Regulations and Rulings Division.
19.778(e)	Branch Chief, National Revenue Center.
19.791	Branch Chief, National Revenue Center.
19.792(a) and (c)	Branch Chief, National Revenue Center.
19.822	Group Supervisor, National Revenue Center, to receive and approve application, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.823	Group Supervisor, National Revenue Center.
19.824	Group Supervisor, National Revenue Center.
19.903	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division. Auditor, Investigator, or Specialist, to examine approved application.
19.904	Director, National Revenue Center. Auditor, Investigator, or Specialist, only to examine documents.
19.910	Group Supervisor, National Revenue Center.
19.911	Director, National Revenue Center.
19.912(a), introductory text	Group Supervisor, National Revenue Center.
19.912(a)(2)	Auditor, Investigator, or Specialist.
19.913(a)	Group Supervisor, National Revenue Center.
19.913(b) and (c)	Group Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division, except Director, National Revenue Center, to deny permit.
19.914(a)	Group Supervisor, National Revenue Center.
19.915(a)	Group Supervisor, National Revenue Center.
19.916(b)(1)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.916(c)	Auditor, Investigator, or Specialist.
19.917	Group Supervisor, National Revenue Center.
19.918	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
19.919	Group Supervisor, National Revenue Center.
19.921(c)	Group Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.930	Group Supervisor, National Revenue Center, to receive application and to require additional information as may be necessary. Branch Chief, National Revenue Center, to approve application, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.945	Group Supervisor, National Revenue Center.
19.950	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for revocations of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
19.955	Branch Chief, National Revenue Center.
19.967	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.970	Director, Trade Investigations Division; or Director, Tax Audit Division: to assign TTB officers.
19.980(a)	Branch Chief, National Revenue Center, to approve meter. Director, Regulations and Rulings Division, to approve other devices or methods. Auditor, Investigator, or Specialist, to verify accuracy of equipment.
19.982(c)(1)	Auditor, Investigator, or Specialist.
19.982(c)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.987	Branch Chief, National Revenue Center, to approve. Auditor, Investigator, or Specialist, to inspect.
19.988	Group Supervisor, National Revenue Center.
19.1001(a) and (c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.1005(a) and (b)	Chief, Nonbeverage Alcohol Laboratory.
19.1006	Chief, Nonbeverage Alcohol Laboratory, for all authorities except inspection of records. Auditor, Investigator, or Specialist, to inspect records.

**6. Redlegation.** These authorities may not be redelegated.



Administrator  
Alcohol and Tobacco Tax and Trade Bureau