



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.46

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 46, Miscellaneous Regulations Relating
to Tobacco Products and Cigarette Papers
and Tubes**

Issuance Date: 3/31/06

Sunset Review: 3/31/09

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 46 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 46 contained in TTB Order 1130.1 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR, dated January 31, 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 46. We also explain in 27 CFR 46.21 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 46 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 46. TTB’s organizational chart (located at 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 46
Miscellaneous Regulations Relating to Tobacco
Products and Cigarette Papers and Tubes**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
46.5(c)	Group Supervisor, National Revenue Center.
46.7	Group Supervisor, National Revenue Center.
46.8	Group Supervisor, National Revenue Center.
46.11(b)	Branch Chief, National Revenue Center, for original bonds; or Group Supervisor, National Revenue Center, for all other bonds.
46.13	Branch Chief, National Revenue Center, for original bonds; or Group Supervisor, National Revenue Center, for all other bonds
46.14	Group Supervisor, National Revenue Center.
46.15	Group Supervisor, National Revenue Center.
46.22(a)	Director, Regulations and Rulings Division.
46.73	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Branch Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claims of more than \$100,000.
46.77	Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
46.78	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Branch Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claims of more than \$100,000.
46.79	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to assign. Auditor, Investigator, or Specialist, to supervise destruction. To determine if supervision was satisfactory, Group Supervisor, National Revenue Center, for claim of \$10,000 or less; Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000; or Director, National Revenue Center, for claim of more than \$100,000.
46.164	Auditor, Investigator, or Specialist.
46.165	Auditor, Investigator, or Specialist.
46.242	Director, Trade Investigations Division.
46.244	Auditor, Investigator, or Specialist.
46.262	Director, National Revenue Center.
46.264	Director, National Revenue Center.
46.271	Auditor, Investigator, or Specialist.
46.272	Director, Trade Investigations Division.
46.273	Auditor, Investigator, or Specialist.

6. Redlegation. These authorities may not be redelegated.



Administrator
Alcohol and Tobacco Tax and Trade Bureau