



**DEPARTMENT OF
THE TREASURY**

**Alcohol and Tobacco
Tax and Trade Bureau**

ORDER

TTB O 1135.25

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 25, Beer**

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 25 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 25 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 25. We also explain in 27 CFR 25.6 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 25 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 25. 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 25
Beer**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
25.3(a)	Director, Regulations and Rulings Division.
25.11 (Definition of Barrel)	Director, Regulations and Rulings Division.
25.22	Group Supervisor, National Revenue Center.
25.23(b) and (c)	Branch Chief, National Revenue Center, to receive application and upon recommendation of the District Director, Trade Investigations Division, approve use of brewery for purposes that have been previously approved by the Director, Regulations and Rulings Division. Director, Regulations and Rulings Division, to approve new uses of brewery premises.
25.24(a)(7)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
25.25(a)	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division.
25.31	Auditor, Investigator, or Specialist.
25.42(a)	Auditor, Investigator, or Specialist.
25.42(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
25.51	Auditor, Investigator, or Specialist, to inspect. District Director, Trade Investigations Division; or District Director, Tax Audit Division, to assign officers.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
25.52(a)(1)	Director, Regulations and Rulings Division. If the alternate method 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 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.
25.52(a)(2)	Director, National Revenue Center.
25.52(a)(3), (a)(4) and (a)(5)	Director, Regulations and Rulings Division. If the alternate method 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 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.
25.52(b)(1), (b)(2) and (b)(3)	Director, National Revenue Center.
25.52(d)	Director, Regulations and Rulings Division; or Director, National Revenue Center, may withdraw approval for an alternate method or procedure. Director, National Revenue Center, may withdraw approval for an emergency variation.
25.61(a)	Branch Chief, National Revenue Center.
25.61(c)	Investigator, Auditor, or Specialist.
25.63	Branch Chief, National Revenue Center.
25.64	Auditor, Investigator, or Specialist.
25.66(c)	Auditor, Investigator, or Specialist.
25.66(d)	Auditor, Investigator, or Specialist.
25.68(b)	Auditor, Investigator, or Specialist.
25.71(a)(2) and (b)(1)	District Director, Trade Investigations Division; District Director, Tax Audit Division, or Branch Chief, National Revenue Center.
25.72(b)(2)	Branch Chief, National Revenue Center.
25.74	Group Supervisor, National Revenue Center.
25.75	Group Supervisor, National Revenue Center.
25.77	Group Supervisor, National Revenue Center.
25.81(c)	Group Supervisor, National Revenue Center.
25.81(e)	Investigator or Auditor.
25.85	Group Supervisor, National Revenue Center.
25.91(c)	Branch Chief, National Revenue Center.
25.91(d)	Branch Chief, National Revenue Center, for original bonds; Group Supervisor, National Revenue Center for superseding and strengthening bonds, consent of surety, and continuation certificates.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
25.95	Branch Chief, National Revenue Center.
25.96	Group Supervisor, National Revenue Center.
25.101(a)	Branch Chief, National Revenue Center.
25.101(b)	Assistant Administrator, Field Operations.
25.103	Group Supervisor, National Revenue Center.
25.104	Group Supervisor, National Revenue Center.
25.105	Branch Chief, National Revenue Center.
25.114(a)	Branch Chief, National Revenue Center.
25.127	Auditor, Investigator, or Specialist.
25.141(b)(2)	Auditor, Investigator, or Specialist, to make determination. Specialist, National Revenue Center, to receive notice.
25.142(b)(2)	Auditor, Investigator, or Specialist, to make determination. Specialist, National Revenue Center, to receive notice.
25.142(c)	Specialist, Advertising, Labeling and Formulation Division.
25.144(b)	Director, Regulations and Rulings Division.
25.152(a)	Branch Chief, National Revenue Center.
25.155	Specialist, Advertising, Labeling and Formulation Division.
25.158(c)	Branch Chief, National Revenue Center.
25.165(b)(1), (b)(3), and (e)	Specialist, National Revenue Center.
25.167(a)	Branch Chief, National Revenue Center.
25.173(a)	Branch Chief, National Revenue Center.
25.182	Director, Regulations and Rulings Division.
25.184(d)	Group Supervisor, National Revenue Center.
25.196(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
25.213(b)	Group Supervisor, National Revenue Center.
25.213(c)	Auditor, Investigator, or Specialist.
25.222(a) and (b)	Branch Chief, National Revenue Center.
25.223(a)	Branch Chief, National Revenue Center.
25.223(b)	District Director, Trade Investigations Division, to require TTB officer to verify, to delay destruction, and to impose conditions. Auditor, Investigator, or Specialist, to verify.
25.225(b)(2)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
25.251(c)	Auditor, Investigator, or Specialist.
25.252(c)	Auditor, Investigator, or Specialist.
25.272(a)	Branch Chief, National Revenue Center.
25.272(b)	Auditor, Investigator, or Specialist.
25.272(c), (d) and (e)	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
25.273	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, to approve application. Auditor, Investigator, or Specialist, to inspect.
25.274(a)	Branch Chief, National Revenue Center.
25.276(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to prescribe records. Auditor, Investigator, or Specialist, to inspect.
25.277	Group Supervisor, National Revenue Center.
25.281(c)	Group Supervisor, National Revenue Center.
25.282(b)	Group Supervisor, National Revenue Center.
25.282(c)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
25.282(d)	Group Supervisor, National Revenue Center.
25.282(e)	Group Supervisor, National Revenue Center.
25.282(f)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
25.283(d)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
25.284(b)	Group Supervisor, National Revenue Center.
25.284(d)	Group Supervisor, National Revenue Center.
25.291(c)(2)(ii)	Auditor, Investigator, or Specialist.
25.291(d)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
25.294(c)	Auditor, Investigator, or Specialist.
25.297(b)(4)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
25.300(a)	Auditor, Investigator, or Specialist.
25.300(c)	Director, Trade Investigations Division; or Director, Tax Audit Division.
25.300(d)(3)	Auditor, Investigator, or Specialist.

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

A handwritten signature in black ink, reading "John J. Manfreda". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

Administrator
Alcohol and Tobacco Tax and Trade Bureau