ORDER

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

TTB O 1135.26A

Date: 12/1/08
Sunset Review: 12/1/11

Subject: Delegation Order - Delegation of the Administrator's Authorities in 27 CFR Part 26, Liquors and Articles from Puerto Rico and the Virgin Islands

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 26 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 26 contained in TTB Order 1135.26 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 26, dated March 31, 2006.

3. **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 26. We also explain in 27 CFR 26.3 that we have issued this Order to identify the specific "appropriate TTB officer" for each affected provision of the regulations.

4.   Delegations.

Under the authority cited in paragraph 3, and pursuant to 26 CFR 301.7701-9, this TTB order delegates certain authorities prescribed in 27 CFR part 26 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 26. 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 26
Liquors and Articles from Puerto Rico and the Virgin Islands

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
26.2(a)	Director, Regulations and Rulings Division.
26.11 (definition of liquor bottle)	Specialist, Advertising, Labeling, and Formulation Division.
26.37	Auditor, Investigator, or Specialist.
26.43	Auditor, Chemist, Investigator, or Specialist.
26.52(b) and (c)	District Director, Puerto Rico Operations.
26.62a	Chief, Puerto Rico Operations, National Revenue Center.
26.65	Chief, Puerto Rico Operations, National Revenue Center.
26.70	Chief, Puerto Rico Operations, National Revenue Center.
26.70a	Specialist, Puerto Rico Operations.
26.71(c) and (d)	Chief, Puerto Rico Operations, National Revenue Center.
26.72	Chief, Puerto Rico Operations, National Revenue Center.
26.74	Chief, Puerto Rico Operations, National Revenue Center.
26.75	Chief, Puerto Rico Operations, National Revenue Center.
26.81	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.96	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.105	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.110	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.112(c)(1) and (4) and (e)	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
26.112a(b)(1), (b)(3), (c)(1) and (e)	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.116	Auditor, Investigator, or Specialist.
26.119	District Director, Puerto Rico Operations, to receive forms. Auditor, Investigator, or Specialist to examine forms.
26.126	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
26.128	Auditor, Investigator, or Specialist.
26.173(a)	Chief, Puerto Rico Operations, National Revenue Center.
26.174(a) and (e)	Auditor, Investigator, or Specialist.
26.193(b)	District Director, Puerto Rico Operations.
26.194	District Director, Trade Investigations Division; or District Director, Puerto Rico Operations: to detain, release, or initiate seizure.
26.197	Group Supervisor, National Revenue Center.
26.209	Specialist; or Chemist, Scientific Services Division.
26.222(b) and (c)	District Director, Puerto Rico Operations.
26.275(a)	Chief, Puerto Rico Operations, National Revenue Center. Auditor, Investigator, or Specialist to examine files.
26.276	Auditor, Investigator, or Specialist, to inspect and copy records. Director, Trade Investigations Division; Director, Tax Audit Division: to extend record retention.
26.303	Section Chief, National Revenue Center.
26.309(a)	Chief, Puerto Rico Operations, National Revenue Center.
26.310(a) and (e)	Auditor, Investigator, or Specialist.
26.314(b)	Specialist, Advertising, Labeling and Formulation Division.
26.316	Specialist, Advertising, Labeling and Formulation Division.
26.318	Specialist, Advertising, Labeling and Formulation Division.
26.319	Section Chief, National Revenue Center.
26.331	Director, Regulations and Rulings Division.

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

John J. Manfreda

Administrator
Alcohol and Tobacco Tax and Trade Bureau