



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.41A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 41, Importation of Tobacco Products
And Cigarette Papers and Tubes**

Issuance Date: 12/3/08

Sunset Review: 12/3/11

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 41 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 275 (recodified as part 41) contained in TTB Order 1135.41 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR, 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 41. We also explain in 27 CFR 41.29 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 41 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 41. 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 41
Importation of Tobacco Products and Cigarette Papers and Tubes**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.22	Auditor, Investigator, or Specialist.
41.23	Auditor, Investigator, or Specialist.
41.24	Auditor, Investigator, or Specialist.
41.25	Auditor, Investigator, or Specialist.
41.26	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect 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.
41.27	Director, National Revenue Center.
41.85(a)	Group Supervisor, National Revenue Center.
41.86	Group Supervisor, National Revenue Center.
41.106(b)	Auditor, Investigator, or Specialist.
41.109	Chief, Puerto Rico Operations, National Revenue Center..
41.112	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.114	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.114a	Chief, Puerto Rico Operations, National Revenue Center.
41.115	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.115a	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.116	Chief, Puerto Rico Operations, National Revenue Center.
41.123	Chief, Puerto Rico Operations, National Revenue Center.
41.125	Chief, Puerto Rico Operations, National Revenue Center, , to approve bonds and extensions and give notice. Auditor, Investigator, Specialist: to inspect.
41.126	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.127	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.129	District Director, Puerto Rico Operations. Chief, Puerto Rico Operations, National Revenue Center.
41.161	Group Supervisor, National Revenue Center, to receive claims. Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section 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. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.163	Group Supervisor, National Revenue Center, to receive claims. Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section 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. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.165	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. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.170	Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.171	Auditor, Investigator, or Specialist: to verify schedule and supervise destruction. Group Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division: to authorize taxpayer to destroy articles or reduce tobacco products to tobacco without supervision. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.172	Group Supervisor, National Revenue Center.
41.173	Auditor, Investigator, or Specialist: to verify schedule and supervise destruction. Group Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division: to authorize receiving manufacturer to verify schedule and disposition of articles. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.174	Auditor, Investigator, or Specialist. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.181(d)	Group Supervisor, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division; or District Director, Tax Audit Division.
41.182	Group Supervisor, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division, or the District Director, Tax Audit Division. Auditor, Investigator, or Specialist: to inspect.
41.193	Group Supervisor, National Revenue Center.
41.194	Group Supervisor, National Revenue Center.
41.196	Group Supervisor, National Revenue Center.
41.197	Group Supervisor, National Revenue Center.
41.198	Auditor, Investigator, or Specialist.
41.199	Director, National Revenue Center, to initiate proceedings for contemplated denial.
41.200	Group Supervisor, National Revenue Center.
41.203	Auditor, Investigator, or Specialist.
41.207	Group Supervisor, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division, or the District Director, Tax Audit Division.
41.208(b)	Director, Trade Investigations Division.
41.223	Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.224	Group Supervisor, National Revenue Center.
41.225	Group Supervisor, National Revenue Center.

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



Administrator
Alcohol and Tobacco Tax and Trade Bureau