



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.28

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 28, Exportation of Alcohol**

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 28 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 252 [Recodified as 27 CFR part 28] 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 28. We also explain in 27 CFR 28.4 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 28 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 28. 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 28
Exportation of Alcohol**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
28.2(a)	Director, Regulations and Rulings Division.
28.20(a)	Director, Regulations and Rulings Division, except procedures regarding export documentation. 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. Director, National Revenue Center, if the alternate method involves export documentation.
28.20(b)	Director, National Revenue Center.
28.20(c)	Director, Regulations and Rulings Division; or Director, National Revenue Center.
28.22	Branch Chief, National Revenue Center, to make demand of tax. Group Supervisor to act on claim of \$10,000 or less. Branch Chief to act on claim of more than \$10,000 but not more than \$100,000 of tax. Director, National Revenue Center, to act on claim of more than \$100,000.
28.23	Director, Regulations and Rulings Division.
28.35	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Branch Chief, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
28.36	Group Supervisor, National Revenue Center, to receive application or to require further evidence from exporter; Branch Chief, National Revenue Center, to receive application from Customs.
28.37	Group Supervisor, National Revenue Center, to receive application, to cause an investigation to be made, or to require further evidence from exporter; Branch Chief, National Revenue Center, to approve application, to authorize destruction of liquor, or to advise Customs.
28.38	Branch Chief, National Revenue Center.
28.43	Director, Regulations and Rulings Division.
28.45	Investigator, Auditor, or Specialist.
28.52a	Branch Chief, National Revenue Center.
28.55	Branch Chief, National Revenue Center.
28.56	Branch Chief, National Revenue Center.
28.57	Branch Chief, National Revenue Center.
28.58(c)	Group Supervisor, National Revenue Center.
28.62(b)	Group Supervisor, National Revenue Center.
28.67	Branch Chief, National Revenue Center.
28.70	Branch Chief, National Revenue Center.
28.71	Branch Chief, National Revenue Center.
28.72	Branch Chief, National Revenue Center.
28.74	Branch Chief, National Revenue Center.
28.96	Specialist, National Revenue Center.
28.103(b)	Director, National Revenue Center.
28.104	Director, National Revenue Center.
28.116	Group Supervisor, National Revenue Center.
28.122(c) and (d)	Director, National Revenue Center.
28.123(b)	Director, National Revenue Center.
28.125	Director, National Revenue Center.
28.131	Group Supervisor, National Revenue Center.
28.133	Director, National Revenue Center.
28.146	Director, National Revenue Center.
28.147	Director, National Revenue Center.
28.161	Group Supervisor, National Revenue Center.
28.171	Group Supervisor, National Revenue Center.
28.195b(b)	Group Supervisor, National Revenue Center.
28.195b(c)	Group Supervisor, National Revenue Center.
28.198	Group Supervisor, National Revenue Center.
28.199	Group Supervisor, National Revenue Center.
28.211	Group Supervisor, National Revenue Center.
28.215	Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
28.218	Director, National Revenue Center.
28.220	Group Supervisor, National Revenue Center.
28.220a	Group Supervisor, National Revenue Center.
28.221	Group Supervisor, National Revenue Center.
28.225	Director, National Revenue Center.
28.226	Group Supervisor, National Revenue Center.
28.227	Director, National Revenue Center.
28.247	Group Supervisor, National Revenue Center.
28.250	Group Supervisor, National Revenue Center.
28.262	Group Supervisor, National Revenue Center.
28.265	Director, National Revenue Center.
28.266	Director, National Revenue Center.
28.268	Group Supervisor, National Revenue Center.
28.285	Group Supervisor, National Revenue Center.
28.290	Group Supervisor, National Revenue Center.
28.301	Group Supervisor, National Revenue Center, to remit tax of \$10,000 or less. Branch Chief, National Revenue Center, to remit tax of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, to remit tax of more than \$100,000.
28.302	Group Supervisor, National Revenue Center, for loss of \$10,000 or less. Branch Chief, National Revenue Center, for loss of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for loss of more than \$100,000.
28.303	Group Supervisor, National Revenue Center.
28.304	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. Director, National Revenue Center, for claim of more than \$100,000.
28.310	Group Supervisor, National Revenue Center, for loss of \$10,000 or less. Branch Chief, National Revenue Center, for loss of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for loss of more than \$100,000.
28.315	Group Supervisor, National Revenue Center, for loss of \$10,000 or less. Branch Chief, National Revenue Center, for loss of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for loss of more than \$100,000.
28.316	Group Supervisor, National Revenue Center, for loss of \$10,000 or less. Branch Chief, National Revenue Center, for loss of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for loss of more than \$100,000.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
28.317	Group Supervisor, National Revenue Center, to receive claims. District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center: to request additional evidence.
28.320	Group Supervisor, National Revenue Center, to receive form. Group Supervisor, National Revenue Center, for loss of \$10,000 or less. Branch Chief, National Revenue Center, for loss of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for loss of more than \$100,000.
28.321	Branch Chief, National Revenue Center.
28.331	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. Director, National Revenue Center, for claim of more than \$100,000.
28.332	Group Supervisor, National Revenue Center.
28.333	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. Director, National Revenue Center, for claim of more than \$100,000.
28.334	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. Director, National Revenue Center, for claim of more than \$100,000.
28.335	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. Director, National Revenue Center, for claim of more than \$100,000.

6. Redlegation. These authorities may not be redelegated.



Administrator
Alcohol and Tobacco Tax and Trade Bureau