



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.24A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 24, Wine**

Issuance Date: 2/3/2010

Sunset Review: 2/3/1015

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 24 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 contained in TTB Order 1135.24 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 24 Wine, 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 24. We also explain in 27 CFR 24.19 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 24 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 24. TTB’s organizational chart (located at <http://www.ttb.gov/about/orgchart.shtml>) provides contact information for the offices named in this delegation order.

**Table of Authorities
27 CFR Part 24
Wine**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.20(a)	Director, Regulations and Rulings Division.
24.21	Director, National Revenue Center, for use of computer-generated forms and minor modifications to monthly operations reports. All other amendments must be approved by the Director, Regulations and Rulings Division.
24.22(a) and (b)	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.
24.22(c)	Director, Regulations and Rulings Division; or Director, National Revenue Center.
24.25(a), (b), and (d)	Director, National Revenue Center.
24.25(c)	Group Supervisor, National Revenue Center.
24.26	Section Chief, National Revenue Center, to approve (by affixing the signature of the Administrator) applications, qualifying documents and any other documents required by or filed under this part; and to approve claims of more than \$5,000 for remission, abatement, credit, or refund of tax. Group Supervisor, National Revenue Center, to approve (by affixing the signature of the Administrator) claims of \$5,000 or less for remission, abatement, credit, or refund of tax.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.27	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.28	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.29	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.30	District Director, Trade Investigations Division; or District Director, Tax Audit Division, to require that operations be supervised. Auditor, Investigator, or Specialist to supervise operations.
24.31	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center: to require submission of forms and reports. Auditor, Investigator, or Specialist, to receive submission of reports.
24.32	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.35	Auditor, Investigator, or Specialist.
24.36	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.37	Auditor, Investigator, or Specialist.
24.40	Auditor, Investigator, or Specialist.
24.41	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require and approve office facilities for use of Auditors, Investigators, or Specialists.
24.52(a) and (b)	Section Chief, National Revenue Center.
24.54(c)	Auditor, Investigator, or Specialist.
24.60	District Director, Trade Investigations Division; Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.62	Group Supervisor, National Revenue Center, to notify the proprietor of a proposed tax assessment of \$5,000 or less. Section Chief, National Revenue Center, to take immediate jeopardy assessment action pursuant to 26 U.S.C. 6861, and to notify the proprietor of a proposed tax assessment of more than \$5,000.
24.65(a), (b) and (c)	Specialist, National Revenue Center.
24.66(a)	Section Chief, National Revenue Center.
24.69(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.70	Section Chief, National Revenue Center, to notify a claimant of an allowance of a tax credit of more than \$5,000. Group Supervisor, National Revenue Center, to notify a claimant of an allowance of a tax credit of \$5,000 or less.
24.77(b)	Section Chief, National Revenue Center, to receive application and to act upon such application (by affixing the signature of the Administrator); or Group Supervisor, National Revenue Center, to require as part of the application, additional information as may be necessary to determine whether the application should be approved.
24.77(c)	Section Chief, National Revenue Center, to receive application and to act upon such application.
24.77(d)	Auditor, Investigator, or Specialist, to examine qualifying documents, applications, disposition, and other required records. District Director, Trade Investigations Division; or Director, Tax Audit Division: to require reports concerning wine or wine spirits.
24.77(e)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.80	Specialist, Advertising, Labeling, and Formulation Division.
24.81	Specialist, Advertising, Labeling, and Formulation Division, to receive superseded formula. Specialist, Advertising, Labeling, and Formulation Division; or District Director, Trade Investigations Division: to require a proprietor to file a statement of process, or any other data to determine whether the formula should be approved or whether the approval should be continued.
24.82	Specialist, Advertising, Labeling, and Formulation Division; or District Director, Trade Investigations Division.
24.87	Director, Scientific Services Division.
24.91 Introductory text	Auditor, Investigator, or Specialist.
24.91(c)	Group Supervisor, National Revenue Center, to receive application to convey wine or spirits between different portions of the same bonded premises and to approve (by affixing the signature of the Administrator) such application.
24.96(a)	District Director, Trade Investigations Division; District Director, Tax Audit Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.103	Group Supervisor, National Revenue Center, to receive application to conduct other operations and to act upon such application (by affixing the signature of the Administrator), or to withdraw such authorization. District Director, Trade Investigations Division; or District Director, Tax Audit Division, to make inquiries as necessary.
24.105	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
24.107	Group Supervisor, National Revenue Center.
24.108	Group Supervisor, National Revenue Center.
24.109(k)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
24.110(c)(1)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
24.110(d)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center: to require additional documents. Auditor, Investigator, or Specialist, to request examination of documents.
24.111	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
24.115	Specialist, National Revenue Center.
24.116	Specialist, National Revenue Center.
24.117	Auditor, Investigator, or Specialist.
24.120	Group Supervisor, National Revenue Center.
24.123	Group Supervisor, National Revenue Center.
24.124	Group Supervisor, National Revenue Center, as recommended by District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.125(c)	Group Supervisor, National Revenue Center.
24.127	Specialist, Advertising, Labeling, and Formulation Division.
24.131	Group Supervisor, National Revenue Center, to receive proprietor's notice of change in building construction or use of premises. District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center: to require immediate amendment of Form 5120.25 for a change in building construction and use of premises.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.135(b)(4)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.135(c)	Section Chief, National Revenue Center.
24.135(d)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.135(e)	Group Supervisor, National Revenue Center.
24.137(a)	Section Chief, National Revenue Center, to approve alternate use of the wine premises purposes (by affixing the signature of the Administrator).
24.137(b)(3)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.137(c)	Section Chief, National Revenue Center, to approve alternate use of the wine premises purposes (by affixing the signature of the Administrator).
24.140	Specialist, National Revenue Center.
24.141	Specialist, National Revenue Center.
24.145	Section Chief, National Revenue Center.
24.150	Group Supervisor, National Revenue Center.
24.154	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
24.155	Section Chief, National Revenue Center.
24.157	Section Chief, National Revenue Center.
24.159	Section Chief, National Revenue Center.
24.165	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.166	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.167(a)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.169	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center.
24.170(a)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.170(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.183	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.191	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.230	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.231	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.235(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.236	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.242	Director, Regulations and Rulings Division.
24.245	Director, Regulations and Rulings Division.
24.246(a)(1)	Assistant Administrator (Headquarters Operations).
24.247	Assistant Administrator (Headquarters Operations).
24.248	Assistant Administrator (Headquarters Operations).
24.249(a) and (b)	Director, Regulations and Rulings Division.
24.249(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.250(a),(b)(9),(c) and (d)	Director, Regulations and Rulings Division.
24.259(c)	Auditor, Investigator, or Specialist.
24.260	Director, National Revenue Center.
24.265	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.267	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.268	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
24.272(b)	Section Chief, National Revenue Center.
24.272(e)	Group Supervisor, National Revenue Center.
24.273(b)	Section Chief, National Revenue Center.
24.276	Section Chief, National Revenue Center.
24.278(h)	Section Chief, National Revenue Center.
24.279(a)	Group Supervisor, National Revenue Center.
24.291(c)	Auditor, Investigator, or Specialist.
24.293(b)	Auditor, Investigator, or Specialist.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.294(a)	Auditor, Investigator, or Specialist, to supervise destruction of wine. District Director, Trade Investigations Division; District Director, Tax Audit Division; or Deputy Director, National Revenue Center, to receive and authorize application to destroy wine.
24.296(a)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
24.296(b)	Director, Regulations and Rulings Division.
24.300(b)	Auditor, Investigator, or Specialist.
24.300(d)	Director, Trade Investigations Division; or Director, Tax Audit Division.
24.300(e)(3)	Auditor, Investigator, or Specialist.
24.300(g)(2)	Section Chief, National Revenue Center, to receive notice to file an annual Form 5120.17 for the remaining portion of the calendar year. District Director, Trade Investigations Division; District Director, Tax Audit Division; or Section Chief, National Revenue Center: to require monthly filing of a report of bonded wine premises operations for any proprietor otherwise eligible for annual filing.
24.304	Auditor, Investigator, or Specialist.
24.313	Section Chief, National Revenue Center.

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



Administrator
Alcohol and Tobacco Tax and Trade Bureau