



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.20A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 20, Distribution and Use of Denatured
Alcohol and Rum**

Issuance Date: 9/13/2010

Sunset Review: 9/13/2015

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 20 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 20 contained in TTB O 1135.20 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 20, Distribution and Use of Denatured Alcohol and Rum, 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 21, 2003, published at 68 Fed. Reg. 3538 (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 20. We also explain in

27 CFR 20.20 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 20 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 20. 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 20
Distribution and Use of Denatured Alcohol and Rum**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
20.11 (Definition of Bulk Conveyance)	Director, National Revenue Center, to approve other containers for bulk quantities upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
20.21(a)	Director, Regulations and Rulings Division.
20.22(a)	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 the Director, Regulations and Rulings Division, has previously approved if a copy of the approval is provided to the Director, Regulations and Rulings Division.
20.22(b)	Director, National Revenue Center.
20.22(c)	Director, Regulations and Rulings Division, to withdraw an alternate procedure or method. Director, National Revenue Center, to withdraw an emergency variation.
20.23	Chief, Nonbeverage Products Laboratory.
20.24	Group Supervisor, National Revenue Center, to act on claims of \$5,000 or less of tax. Section Chief, National Revenue Center, to act on claims of more than \$5,000 of tax.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
20.25	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) for a permit other than in Puerto Rico. Chief,, Puerto Rico Operations, (by affixing the signature of the Administrator) for a permit in Puerto Rico.
20.27	Auditor, Investigator, Chemist, or Specialist.
20.28(a)	Auditor, Investigator, Chemist, or Specialist.
20.28(b)	Director, Trade Investigations Division.
20.37	Auditor, Investigator, Chemist, or Specialist.
20.41(c)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations
20.42(a)(11)	Group Supervisor, National Revenue Center; Chief, Puerto Rico Operations; or District Director, Trade Investigations Division.
20.42(b)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.43(a)	Group Supervisor, National Revenue Center; or Chief, , Puerto Rico Operations.
20.44	Director, National Revenue Center.
20.45(c)(1)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or Chief, Puerto Rico Operations..
20.48(b)	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division, for a permit other than in Puerto Rico. Chief, Puerto Rico Operations, (by affixing the signature of the Administrator) for a permit in Puerto Rico. Chief, Nonbeverage Products Laboratory, to approve formulas and statements of process.
20.48(c)	Chief, Nonbeverage Products Laboratory, to approve formulas and statements of process.
20.50	Group Supervisor, National Revenue Center; or , Chief, Puerto Rico Operations.
20.51	Deputy Assistant Administrator, Field Operations.
20.56(a)(1)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.56 (b) and (c)(1)	Group Supervisor, National Revenue Center; or Chief, Trade Investigations Division.
20.56(c)(3)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.57(b)(1) and (b)(2)	Group Supervisor, National Revenue Center; or , Chief, Puerto Rico Operations.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
20.60	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division, for a permit other than in Puerto Rico. Chief, Puerto Rico Operations, (by affixing the signature of the Administrator) for a permit in Puerto Rico.
20.61	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division, for a permit other than in Puerto Rico. Chief, Puerto Rico Operations, (by affixing the signature of the Administrator) for a permit in Puerto Rico.
20.62	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division, for a permit other than in Puerto Rico. Chief, Puerto Rico Operations, (by affixing the signature of the Administrator) for a permit in Puerto Rico.
20.63(a)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.64(b)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.68(a)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.91(a)	Director, Regulations and Rulings Division.
20.91 (c)	Chief, Nonbeverage Products Laboratory.
20.92(a) and (b)	Chief, Nonbeverage Products Laboratory.
20.92(c)	Chief, Nonbeverage Products Laboratory; or District Director, Trade Investigations Division.
20.100	Chief, Nonbeverage Products Laboratory.
20.103	Chief, Nonbeverage Products Laboratory.
20.111	Director, Regulations and Rulings Division.
20.117(d)(2)(iv)	Auditor, Investigator, Chemist, or Specialist.
20.132(c)	Director, Trade Investigations Division.
20.133	Director, Trade Investigations Division.
20.134(b)(1)(ii)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.134(c)	Director, Regulations and Rulings Division.
20.144	Director, Regulations and Rulings Division.
20.147(b)	Chief, Nonbeverage Products Laboratory.
20.161(c)(3)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
20.163(c)(2)	Group Supervisor, National Revenue Center; or Chief Puerto Rico Operations.
20.164(e)	District Director, Trade Investigations Division.
20.166	Auditor, Investigator, or Specialist.
20.170	Auditor, Investigator, or Specialist.
20.178(c)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.181(a)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.190	District Director, Trade Investigations Division; or Chief, Nonbeverage Products Laboratory.
20.202(a)	District Director, Trade Investigations Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.204(b)	District Director, Trade Investigations Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.205(f)	Group Supervisor, National Revenue Center; Chief, Puerto Rico Operations; or District Director, Trade Investigations Division.
20.211(b)	Chief, Nonbeverage Products Laboratory.
20.213(a)	District Director, Trade Investigations Division.
20.213(b)	District Director, Trade Investigations Division, to require supervision. Auditor, Investigator, or Specialist, to supervise redenaturation.
20.234(b)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.235(c)	District Director, Trade Investigations Division; Group Supervisor, National Revenue Center or Chief, Puerto Rico Operations.
20.244	District Director, Trade Investigations Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.245	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.246	District Director, Trade Investigations Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.252(a)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.
20.252(b)	Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
20.261	District Director, Tax Audit Division, or District Director, Trade Investigations Division, to request records. Auditor, Investigator, Chemist, or Specialist, to verify and trace records and to determine compliance.
20.262(c)	Auditor, Investigator, or Specialist.
20.262(d)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; District Director, Tax Audit Division; or Chief, Puerto Rico Operations.
20.263(c)	Auditor, Investigator, or Specialist.
20.263(d)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; District Director, Tax Audit Division; or Chief, Puerto Rico Operations.
20.265(a)	Auditor, Investigator, Chemist, or Specialist.
20.265(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division: upon recommendation of Group Supervisor, National Revenue Center; Chief, Puerto Rico Operations.
20.267(a)	Director, Trade Investigations Division; or Director, Tax Audit Division.
20.267(c)	Auditor, Investigator, Chemist, or Specialist.

6. Redelelegation. These authorities may not be redelegated.

John J. Manfreda

Administrator
Alcohol and Tobacco Tax and Trade Bureau