



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.45

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 45, Removal of Tobacco Products and  
Cigarette Papers and Tubes, Without Payment  
Of Tax, For Use of the United States**

**Issuance Date: 3/31/06**

**Sunset Review: 3/31/09**

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**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 45 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 45 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 45. We also explain in 27 CFR 45.26 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 45 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 45. TTB’s organizational chart (located at [http://www.ttb.gov/pdf/bureau\\_orgchart.pdf](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 45  
Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment  
of Tax, For Use of the United States**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
45.21	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.
45.22	Director, National Revenue Center.
45.23	Auditor, Investigator, or Specialist.
45.24	Auditor, Investigator, or Specialist.
45.27	Director, Regulations and Rulings Division.
45.34	Group Supervisor, National Revenue Center.
45.36	Group Supervisor, National Revenue Center.
45.42	Director, Regulations and Rulings Division.
45.51(d)	Auditor, Investigator, or Specialist.

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

A handwritten signature in black ink, reading "John J. Manfreda". The signature is written in a cursive style with a large initial "J" and "M".

Administrator  
Alcohol and Tobacco Tax and Trade Bureau