



**DEPARTMENT OF  
THE TREASURY**

**Alcohol and Tobacco  
Tax and Trade Bureau**

**ORDER**

**TTB O 1135.22**

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 22, Distribution and Use of  
Tax-Free Alcohol**

**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 22 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 22 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 22. We also explain in 27 CFR 22.20 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 22 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 22. 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 22  
Distribution and Use of Tax-Free Alcohol**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
22.21(a)	Director, Regulations and Rulings Division.
22.22(a)	Director, Regulations and Rulings Division. If the alternate method does not affect a TTB approved formula, or import or export recordkeeping, 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.
22.22(b)	Director, National Revenue Center.
22.22(c)	Director, Regulations and Rulings Division, to withdraw an alternate method or procedure. Director, National Revenue Center, to withdraw an emergency variation.
22.23	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.
22.24	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division.
22.25	Auditor, Investigator, or Specialist.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
22.26(a)	Auditor, Investigator, or Specialist.
22.26(b)	Director, Trade Investigations Division.
22.36	Auditor, Investigator, or Specialist.
22.39(c)	Auditor, Investigator, or Specialist.
22.41(b)	Group Supervisor, National Revenue Center.
22.42(a)(11)	Group Supervisor, National Revenue Center; or District Director, Trade Investigations Division.
22.42(b)	Group Supervisor, National Revenue Center.
22.43	Group Supervisor, National Revenue Center.
22.44	Director, National Revenue Center.
22.45(c)(1)	Group Supervisor, National Revenue Center; or District Director, Trade Investigations Division.
22.50	Group Supervisor, National Revenue Center.
22.51	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for revocations of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
22.57(a)	Group Supervisor, National Revenue Center.
22.57(b) and (c)(1)	Group Supervisor, National Revenue Center; or District Director, Trade Investigations Division.
22.57(c)(3)	Group Supervisor, National Revenue Center.
22.58(b)(1) and (b)(2)	Group Supervisor, National Revenue Center.
22.61	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator).
22.62	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division.
22.63	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator) .
22.64(b)	Group Supervisor, National Revenue Center.
22.68	Group Supervisor, National Revenue Center.
22.102(c)	Group Supervisor, National Revenue Center.
22.103	Group Supervisor, National Revenue Center.
22.111(c)(3)	Group Supervisor, National Revenue Center.
22.113(a)	Director, Regulations and Rulings Division; or Director, National Revenue Center.
22.113(c)	Auditor, Investigator, or Specialist.
22.122(a)	District Director, Trade Investigations Division; or Group Supervisor, National Revenue Center.
22.124(b)	District Director, Trade Investigations Division; or Group Supervisor, National Revenue Center.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
22.125(c)	Group Supervisor, National Revenue Center; or District Director, Trade Investigations Division.
22.142(a)(1)	District Director, Trade Investigations Division, to receive notice.
22.142(a)(2)	Auditor, Investigator, or Specialist, on premises to supervise or to transmit notice to the District Director, Trade Investigations Division.
22.142(c)	Auditor, Investigator, or Specialist, to supervise the destruction; or District Director, Trade Investigations Division to act upon notice.
22.154(b)(3)	Group Supervisor, National Revenue Center.
22.155(a)	District Director, Trade Investigations Division; or Group Supervisor, National Revenue Center.
22.161(a) and (d)	Auditor, Investigator, or Specialist.
22.162	Group Supervisor, National Revenue Center.
22.164(a)	Director, Tax Audit Division; or Director, Trade Investigations Division.
22.171(a)	Group Supervisor, National Revenue Center, (by affixing the signature of the Administrator).
22.174	District Director, Trade Investigations Division; or Group Supervisor, National Revenue Center.
22.175	Group Supervisor, National Revenue Center.
22.176	Director, Regulations and Rulings Division.

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



Administrator  
Alcohol and Tobacco Tax and Trade Bureau