



**DEPARTMENT OF  
THE TREASURY**

**Alcohol and Tobacco  
Tax and Trade Bureau**

**ORDER**

**TTB O 1135.31**

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 31, Alcohol Beverage Dealers**

**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 31 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 partially cancels TTB Order 1130.2 – Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Parts 19, 40, 71, 72 and 194, dated 2/13/2003. Specifically, this Order supersedes the delegations related to part 194 in that Order.

**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 31. We also explain in 27 CFR 31.43 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 31 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 31. 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 31  
Alcohol Beverage Dealers**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents.</b>
§31.41(a)	Director, Regulations and Rulings Division
§31.42	Specialist, Investigator, or Auditor.
§31.55(c)	Specialist, Investigator, or Auditor.
§31.94	Director, National Revenue Center.
§31.110(b)	Group Supervisor, National Revenue Center.
§31.111	Group Supervisor, National Revenue Center.
§31.121a	Group Supervisor, National Revenue Center.
§31.127	Group Supervisor, National Revenue Center.
§31.131	Specialist, Investigator, or Auditor.
§31.132	Group Supervisor, National Revenue Center.
§31.133	Group Supervisor, National Revenue Center.
§31.134	Group Supervisor, National Revenue Center.
§31.135	Specialist, Investigator, or Auditor.
§31.136	Specialist, Investigator, or Auditor.
§31.137	Specialist, Investigator, or Auditor: to discover that tax was paid incorrectly. Group Supervisor, National Revenue Center, to credit tax paid against the correct tax and issue a correct stamp if the additional tax collected is for a current year.
§31.138	Specialist, Investigator, or Auditor.
§31.139	Group Supervisor, National Revenue Center.
§31.151(a)	Specialist, Investigator, or Auditor: to inspect the business. Group

	Supervisor, National Revenue Center, to enter the proper endorsement on the stamp.
§31.169, concluding text	Specialist, Investigator, or Auditor: to deliver amended return and stamp to any TTB officer inspecting the business. Group Supervisor, National Revenue Center, to enter the proper endorsement on the stamp and return it to the successor.
§31.182(a)	Group Supervisor, National Revenue Center.
§31.182(b)	Group Supervisor, National Revenue Center.
§31.183(a)	Group Supervisor, National Revenue Center.
§31.183(b)	Group Supervisor, National Revenue Center.
§31.183a(a)	Group Supervisor, National Revenue Center.
§31.183a(b)	Group Supervisor, National Revenue Center.
§31.184(a)	Group Supervisor, National Revenue Center.
§31.184(b)	Group Supervisor, National Revenue Center.
§31.201	Group Supervisor, National Revenue Center.
§31.221	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center.
§31.222	Group Supervisor, National Revenue Center.
§31.223	Specialist, Investigator, or Auditor: to inspect records. Director, National Revenue Center; Director, Trade Investigations Division; or Director, Tax Audit Division: to request transcripts, summaries, and copies of records.
§31.228	Director, National Revenue Center.
§31.229(a)	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.
§31.230(a)	Group Supervisor, National Revenue Center.
§31.230(d)	Group Supervisor, National Revenue Center, to require and receive the monthly summary report. Auditor; Investigator; or Specialist, National Revenue Center: to require records, supporting information and documents to be maintained and made available for review.
§31.234(a)	Group Supervisor, National Revenue Center, to authorize records to be maintained at another business premises under the control of the same dealer. Auditor; Investigator; or Specialist: to examine such records.
§31.236	Branch Chief, National Revenue Center, to authorize files to be maintained at another business location under the control of the dealer. Specialist, Investigator, or Auditor: to examine such files.
§31.237	Specialist, Investigator, or Auditor: to inspect and copy records. Director, National Revenue Center; Director, Trade Investigations Division; or Director, Tax Audit Division: to require these records to be kept for an additional period of not more than three years.
§31.271(a)	Group Supervisor, National Revenue Center.

§31.271(b)	Specialist, Investigator, or Auditor: to supervise packaging and labeling operations. District Director, Trade Investigations Division; District Director, Tax Audit Division; or Group Supervisor, National Revenue Center: to require supervision.
§31.271(c)	Group Supervisor, National Revenue Center.
§31.292	Group Supervisor, National Revenue Center.

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



Administrator  
Alcohol and Tobacco Tax and Trade Bureau