



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.44

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 44, Exportation of Tobacco Products  
and Cigarette Papers and Tubes, Without  
Payment of Tax, or With Drawback of Tax**

**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 44 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 44 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 44. We also explain in 27 CFR 44.3 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 44 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 44. 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 44  
Exportation of Tobacco Products  
and Cigarette Papers and Tubes, Without  
Payment of Tax, or With Drawback of Tax**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
44.2(a)	Director, Regulations and Rulings Division.
44.35(c)	Auditor, Investigator, or Specialist.
44.62	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
44.66	Group Supervisor, National Revenue Center.
44.70	Auditor, Investigator, or Specialist.
44.71	Auditor, Investigator, or Specialist.
44.72	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.
44.73	Director, National Revenue Center.
44.83	Group Supervisor, National Revenue Center.
44.84	Group Supervisor, National Revenue Center.
44.91	Group Supervisor, National Revenue Center.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
44.92	Specialist, National Revenue Center, to cause investigation. Director, National Revenue Center, to give notice and to deny.
44.93	Branch Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division, to issue permit. Auditor, Investigator, or Specialist, to inspect permit.
44.104	Group Supervisor, National Revenue Center.
44.105	Group Supervisor, National Revenue Center.
44.106	Group Supervisor, National Revenue Center.
44.112	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
44.121(b)	Branch Chief, National Revenue Center.
44.123	Group Supervisor, National Revenue Center.
44.124	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division, or District Director, Tax Audit Division: to require bond. Branch Chief, National Revenue Center, to approve.
44.125	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require bond. Branch Chief, National Revenue Center, to approve request from surety to terminate liability.
44.127	Group Supervisor, National Revenue Center.
44.129(a)	Group Supervisor, National Revenue Center.
44.142(e)	Auditor, Investigator, or Specialist.
44.143(b)	Auditor, Investigator, or Specialist.
44.145	Branch Chief, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
44.147	Auditor, Investigator, or Specialist.
44.150	Branch Chief, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
44.152	Group Supervisor, National Revenue Center, to whom report is made. Group Supervisor, National Revenue Center, for claim of \$10,000 or less. Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claim of more than \$100,000.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
44.153	Group Supervisor, National Revenue Center, for claim of \$10,000 or less. Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claim of more than \$100,000.
44.154	Group Supervisor, National Revenue Center, for claim of \$10,000 or less. Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claim of more than \$100,000.
44.161	Group Supervisor, National Revenue Center.
44.162	Deputy Assistant Administrator (Field Operations).
44.184	Director, Regulations and Rulings Division.
44.199	Group Supervisor, National Revenue Center, with whom form is filed. Auditor, Investigator, or Specialist, to inspect.
44.200	Group Supervisor, National Revenue Center.
44.201	Group Supervisor, National Revenue Center, with whom form is filed. Auditor, Investigator, or Specialist, to inspect.
44.202	Group Supervisor, National Revenue Center.
44.203	Group Supervisor, National Revenue Center.
44.204	Group Supervisor, National Revenue Center.
44.205(b)(3)	Group Supervisor, National Revenue Center.
44.206	Group Supervisor, National Revenue Center.
44.207	Group Supervisor, National Revenue Center.
44.207a	Group Supervisor, National Revenue Center.
44.208	Group Supervisor, National Revenue Center.
44.209	Group Supervisor, National Revenue Center.
44.210	Group Supervisor, National Revenue Center.
44.212	Group Supervisor, National Revenue Center.
44.213	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to receive notification and to assign. Auditor, Investigator, or Specialist, to supervise. Group Supervisor, National Revenue Center, with whom TTB form is filed.

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
44.222	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to detail and assign. Auditor, Investigator, or Specialist, to examine and supervise destruction. Group Supervisor, National Revenue Center, with whom claim is filed.
44.223	Branch Chief, National Revenue Center, to approve bond. Group Supervisor, National Revenue Center, with whom all claims are filed. Group Supervisor, National Revenue Center, for claim of \$10,000 or less. Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claim of more than \$100,000.
44.224	Auditor, Investigator, or Specialist.
44.225	Auditor, Investigator, or Specialist.
44.226	Auditor, Investigator, or Specialist, to return form to claimant. Group Supervisor, National Revenue Center, to receive form.
44.227	Group Supervisor, National Revenue Center.
44.228	Group Supervisor, National Revenue Center.
44.229	Group Supervisor, National Revenue Center.
44.230	Group Supervisor, National Revenue Center.
44.231	Group Supervisor, National Revenue Center.
44.232	Group Supervisor, National Revenue Center, for claim of \$10,000 or less. Branch Chief, National Revenue Center, for claim of more than \$10,000 but not more than \$100,000. Director, National Revenue Center, for claim of more than \$100,000.
44.242	Group Supervisor, National Revenue Center.
44.244	Group Supervisor, National Revenue Center.
44.245	Group Supervisor, National Revenue Center, to require bond. Branch Chief, National Revenue Center, to approve bond.
44.246	Group Supervisor, National Revenue Center, to require bond. Branch Chief, National Revenue Center, to approve termination of liability of the surety.
44.257	Group Supervisor, National Revenue Center, with whom the form is filed. Auditor, Investigator, or Specialist, to inspect.
44.258	Group Supervisor, National Revenue Center.
44.259	Group Supervisor, National Revenue Center.
44.260	Group Supervisor, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.261	Group Supervisor, National Revenue Center.
44.262	Group Supervisor, National Revenue Center.
44.263	Group Supervisor, National Revenue Center.
44.264	Group Supervisor, National Revenue Center.
44.264a	Group Supervisor, National Revenue Center.
44.265	Group Supervisor, National Revenue Center.
44.266	Auditor, Investigator, or Specialist.
44.267	Group Supervisor, National Revenue Center, with whom the form is filed. Auditor, Investigator, or Specialist, to inspect.

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



Administrator  
Alcohol and Tobacco Tax and Trade Bureau