



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.45A

**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**

**Date: 4/12/2016  
Sunset Review: 4/12/2021**

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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 contained in TTB O 1135.45, 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, dated March 31, 2006.

**3. Authority**

Section 1111(d) of the Homeland Security Act of 2002 established the Tax and Trade Bureau within the Department of the Treasury. Treasury Order No. 120-1 (Revised), dated December 10, 2013, designates it as the Alcohol and Tobacco Tax and Trade Bureau. It grants the Administrator full authority, powers, and duties to administer the affairs of and to perform the functions of TTB, including, without limitation, all management and administrative authorities and responsibilities similarly granted and assigned to Bureau Heads or Heads of Bureaus in Treasury Orders and Treasury Directives. In addition to section 1512(a) of the Homeland Security Act of 2002 (the "savings clause"), this Order affirms and ratifies any action taken that is consistent with what is prescribed in this Order.

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

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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.

**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 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. All those above in the supervisory chain to the delegated positions listed herein are automatically given the same authority as those explicitly delegated to in this 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**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
45.21	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect import or export recordkeeping, the Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, 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	Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
45.23	Auditor; Investigator; Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist

	(Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
45.24	Auditor; Investigator; Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
45.27	Director, Regulations and Rulings Division.
45.34	Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
45.36	Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
45.42	Director, Regulations and Rulings Division.
45.51(d)	Auditor; Investigator; Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.

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

/s/ John Manfreda  
 Administrator