



**DEPARTMENT OF
THE TREASURY**

**Alcohol and Tobacco
Tax and Trade Bureau**

ORDER

TTB O 1135.70E

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 70, Procedure and Administration**

Date: 3/7/2013

Sunset Review: 3/7/2018

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 70 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 70 contained in TTB Order 1135.70D - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 70, Procedure and Administration, dated February 4, 2013.

3. 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 70. We also explain in 27 CFR 70.3 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 70 to subordinate TTB officers, and prescribes the subordinate officers with whom required applications, notices, and reports, as applicable, are filed. Any action heretofore taken that is consistent with this Order is hereby affirmed and ratified.

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 70.¹ TTB’s organizational chart (located at <http://www.ttb.gov/about/orgchart.shtml>) provides contact information for the offices named in this delegation order.

**Table of Authorities
27 CFR Part 70
Procedure and Administration**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.2	Director, Regulations and Rulings Division.
70.21	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
70.22(a)	Specialist, National Revenue Center; Investigators; Special Agents; or Auditors.
70.22(b)	Director and Deputy Director, Trade Investigations Division; Director and Deputy Director, Tax Audit Division; Director and Deputy Directors, Intelligence Division; Special Agent in Charge; or Director, National Revenue Center: to issue summonses and to designate Auditors, Investigators, Special Agents, or Specialists, who execute the particulars of the summonses.
70.23(b)	Auditor, Investigator, Special Agent, or Specialist.
70.24(b)	Director, Trade Investigations Division; Director, Tax Audit Division; Director, Intelligence Division; Special Agent in Charge; or Director, National Revenue Center.
70.25(a)(4)	Director, Trade Investigation Division; Director, Tax Audit Division; Director, Intelligence Division; Special Agent in Charge; or Director, National Revenue Center.
70.26(c)(2)(ii)	Director, Trade Investigation Division; Director, Tax Audit Division; Director, Intelligence Division; Special Agent in Charge; or Director, National Revenue Center.

¹ For the purposes of this order, a Special Agent or Special Agent in Charge, even if employed by another Federal Agency, will be included within the definition of an appropriate TTB Officer to the extent that Special Agent or Special Agent in Charge is assigned to work on TTB matters pursuant to an interagency agreement entered into under the Economy Act, 31 U.S.C. § 1535.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.30	District Director, Trade Investigation Division; District Director, Tax Audit Division; Director, Intelligence Division; Special Agent in Charge; or Director, National Revenue Center.
70.31	Auditor, Investigator, or Specialist, except to use force. Special Agents are authorized to use force as is necessary.
70.32	Auditor, Investigator, Special Agent, or Specialist.
70.33	Special Agent or other officer specifically authorized by the Administrator to perform one or more of these functions.
70.34	Auditor, Investigator, Special Agent, or Specialist.
70.40	Auditor, Investigator, Special Agent, or Specialist.
70.41(a) and (c)	Assistant Administrator (Field Operations) to act on rewards of more than \$10,000. Director, Trade Investigations Division; Director, Intelligence Division; or Director, Tax Audit Division: to act on rewards of \$10,000 or less.
70.41(d)	District Director, Trade Investigation Division; District Director, Tax Audit Division; Director, Intelligence Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations, National Revenue Center.
70.42	Specialist, National Revenue Center.
70.51	Group Supervisor, National Revenue Center, to collect or receive taxes. Chief, Puerto Rico Operations, National Revenue Center, to collect and receive taxes only in Puerto Rico.
70.61	Auditor, Investigator, Special Agent, or Specialist.
70.64	Auditor, Investigator, Special Agent, or Specialist.
70.71	Deputy Director, National Revenue Center, for all assessments. Auditor, Investigator, Special Agent, or Specialist, to determine the amount of taxes that are disclosed on a return or list.
70.72	Deputy Director, National Revenue Center.
70.73	Deputy Director, National Revenue Center.
70.74	Deputy Director, National Revenue Center.
70.75	Deputy Director, National Revenue Center.
70.76	Director, National Revenue Center.
70.77(a)	Director, National Revenue Center.
70.77(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; Director, Intelligence Division; or Section Chief, National Revenue Center.
70.81	Deputy Director, National Revenue Center.
70.82	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.92(c)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.92(d)(2)(i)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.94(a)	Auditor, Investigator, Special Agent, or Specialist.
70.96(a)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.96(c)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.97(c)(2)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.98(b)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.100	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for fraudulent claims in Puerto Rico only.
70.101	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for bad checks in Puerto Rico only.
70.113(b)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for failure to supply taxpayer identification number in Puerto Rico only.
70.122	Group Supervisor, National Revenue Center, for credits or refunds of \$10,000 or less. Section Chief, National Revenue Center, for credits or refunds of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for credits or refunds of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for credits or refunds only in Puerto Rico.
70.123(a)(2) and (b)(1) and (2)	Group Supervisor, National Revenue Center, for credits or refunds of \$10,000 or less. Section Chief, National Revenue Center, for credits or refunds of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for credits or refunds of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for credits or refunds only in Puerto Rico.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.124	Group Supervisor, National Revenue Center, for credits or refunds of \$10,000 or less. Section Chief, National Revenue Center, for credits or refunds of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for credits or refunds of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for credits or refunds only in Puerto Rico.
70.125(a) and (b)	Group Supervisor, National Revenue Center, to receive all claims. Group Supervisor, National Revenue Center, to abate \$10,000 or less of tax. Section Chief, National Revenue Center, to abate more than \$10,000 but not more than \$100,000 of tax. Deputy Director, National Revenue Center, to abate more than \$100,000 of tax but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, to abate taxes only in Puerto Rico.
70.125(c)	Director, National Revenue Center.
70.126	Group Supervisor, National Revenue Center, for credits or refunds of \$10,000 or less. Section Chief, National Revenue Center, for credits or refunds of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for credits or refunds of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for credits or refunds only in Puerto Rico.
70.149(a)(3)	Director, National Revenue Center.
70.149(b)(2)(i)(A)	Director, National Revenue Center.
70.150	Director, National Revenue Center.
70.151(g)	Deputy Assistant Administrator (Field Operations).
70.161	Director, National Revenue Center, to levy financial assets; Investigators and Auditors, to levy physical assets.
70.162(a)	Deputy Director, National Revenue Center.
70.162(b)	Director, National Revenue Center.
70.163(a)(2)(ii)	Director, National Revenue Center.
70.163(b) and (c)	Section Chief, National Revenue Center.
70.164(b)(1)	Director, National Revenue Center.
70.164(c)	Section Chief, National Revenue Center.
70.165	Section Chief, National Revenue Center.
70.167	Section Chief, National Revenue Center.
70.168	Section Chief, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.169	Section Chief, National Revenue Center; District Director, Trade Investigations Division; Director, Intelligence Division; or District Director, Tax Audit Division.
70.170(b)	Section Chief, National Revenue Center.
70.181(a), (b) and (c)	Director, National Revenue Center.
70.182	Director, National Revenue Center.
70.183(a) through (e)	Director, National Revenue Center.
70.183(f)	Director, National Revenue Center, to take charge and assume responsibility for any real estate, and to notify Director, Trade Investigation Division; Director, Intelligence Division; or Section Chief, National Revenue Center, by written notice which officer will be responsible for the entire property.
70.184	Director, Trade Investigations Division; Director, Intelligence Division; or Section Chief, National Revenue Center.
70.185	Director, National Revenue Center.
70.186	Director, National Revenue Center.
70.187	Director, National Revenue Center, to make record. Group Supervisor, National Revenue Center, to retain original record and to certify record. Chief, Puerto Rico Operations, National Revenue Center, for copies of records of sale in Puerto Rico only.
70.188	Director, National Revenue Center.
70.191	Director, National Revenue Center.
70.192(a)	Director, National Revenue Center.
70.204(a)	Director, National Revenue Center.
70.205	Director, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for non-judicial sales in Puerto Rico only.
70.206	Director, National Revenue Center.
70.213	Chief Financial Officer.
70.222(b)	Specialist, National Revenue Center.
70.223	Section Chief, National Revenue Center; Director, Intelligence Division; Director, Trade Investigations Division; or Director, Tax Audit Division.
70.224(a)(2)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes in Puerto Rico only.
70.227	Director, National Revenue Center.
70.231(i)(3)	Section Chief, National Revenue Center.
70.241(a)(8)	Section Chief, National Revenue Center.
70.242(a) and (c)	Section Chief, National Revenue Center.
70.245(a), (c) and (d)	Section Chief, National Revenue Center.
70.251(a)(2)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes in Puerto Rico only.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.251(b)	Section Chief, National Revenue Center.
70.253(b)(2)	Section Chief, National Revenue Center.
70.263(d)	Section Chief, National Revenue Center.
70.271(d)(1)	Section Chief, National Revenue Center.
70.281(b)(2) and (3)	Section Chief, National Revenue Center.
70.301(a)	Chief Financial Officer.
70.311	Director, Regulations and Rulings Division.
70.333	Director, National Revenue Center.
70.411(b)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for notices, applications, bonds, and permits in Puerto Rico only.
70.413(a)	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for claims of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for claims only in Puerto Rico.
70.414(a)	Auditor, Investigator, or Specialist, to take samples. Group Supervisor, National Revenue Center, to allow credit for such samples.
70.416	Director, National Revenue Center.
70.433(a)	Section Chief, National Revenue Center.
70.435(i)	Group Supervisor, National Revenue Center.
70.447	Deputy Director, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.471	Director, Regulations and Rulings Division. The authority to issue rulings in response to requests received under section 70.471 is delegated to the Director, Regulations and Rulings Division, although the Assistant Administrator, Headquarters Operations, may redelegate this authority with regard to any specific ruling to any division director within Headquarters Operations.
70.481	Deputy Director, National Revenue Center.
70.482	Assistant Administrator, Headquarters Operations; and Deputy Assistant Administrator, Field Operations, depending on the case.
70.483	Assistant Administrator, Headquarters Operations; and Deputy Assistant Administrator, Field Operations, depending on the case.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.484	Assistant Administrator, Headquarters Operations; and Deputy Assistant Administrator, Field Operations, depending on the case.
70.485	Assistant Administrator, Headquarters Operations; and Deputy Assistant Administrator, Field Operations, depending on the case.
70.486	District Director, Trade Investigations Division; District Director, Tax Audit Division; Director, Intelligence Division; Group Supervisor, National Revenue Center; or Chief, Puerto Rico Operations, National Revenue Center, for employees in Puerto Rico only.
70.504(c)(2)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.506	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.507(g)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for taxes only in Puerto Rico.
70.602(a) and (b)	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for claims of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for claims only in Puerto Rico.
70.606	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for claims of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for claims only in Puerto Rico.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
70.608	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for claims of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for claims only in Puerto Rico.
70.609	Group Supervisor, National Revenue Center, for claims of \$10,000 or less. Section Chief, National Revenue Center, for claims of more than \$10,000 but not more than \$100,000. Deputy Director, National Revenue Center, for claims of more than \$100,000 but not more than \$1,000,000. Director, National Revenue Center for credits or refunds of more than \$1,000,000. Chief, Puerto Rico Operations, National Revenue Center, for claims only in Puerto Rico.
70.701(a)(1)	Director, Regulations and Rulings Division; or Director, National Revenue Center.
70.701(d)(2)(iv)(A)	Director, Knowledge Management Staff.
70.701(d)(2)(iv)(B) and (C)	Assistant Administrator (Headquarters Operations); or Assistant Administrator (Field Operations).
70.802(c)	Specialist, National Revenue Center, for request for information relating only to applications for Federal Alcohol Administration (FAA) Act Basic Permits as allowed by 27 CFR 1.59, and for request for information about the business name and address of any FAA Act permittees. Director, Regulations and Rulings Division, for all other requests.
70.802(d)	Specialist or Clerk, Advertising, Labeling, and Formulation Division.
70.802(e)	Group Supervisor, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for companies in Puerto Rico only.
70.802(f)	Director, Regulations and Rulings Division.
70.803	Assistant Administrator (Headquarters Operations); or Assistant Administrator (Field Operations).

- 5. Redlegation.** These authorities may not be redelegated with the exception of the authority vested in the Deputy Assistant Administrator (DAA), Field Operations, under regulatory sections 70.482 through 70.485. These authorities can be redelegated, but not below the level of District Director, Field Operations.

Mary G. Ryan

Deputy Administrator
Alcohol and Tobacco Tax and Trade Bureau