



**DEPARTMENT OF
THE TREASURY**

**Alcohol and Tobacco
Tax and Trade Bureau**

ORDER

TTB O 1135.71A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 71, Rules of Practice in Permit
Proceedings**

Date: 11/9/2015

Sunset Review: 11/9/2020

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 71 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 71 contained in TTB Order 1130.2 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Parts 19, 40, 71, 72 and 194, dated February 13, 2003.

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 71. We also explain in

27 CFR 71.4 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 4, and pursuant to 26 CFR 301.7701-9, this TTB order delegates certain authorities prescribed in 27 CFR part 71 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 71. TTB’s organizational chart (located at 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 71
Rules of Practice in Permit Proceedings**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.3(a)	Director, Regulations and Rulings Division.
71.5 (definition of “Attorney for the Government”)	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.5 (definition of “Initial decision”)	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.25	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.27	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.29	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.31	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.35	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.36	Assistant Administrator Field Operations/Assistant Administrator Headquarters Operations; except Deputy Assistant Administrator Field Operations/Deputy Assistant Administrator Headquarters Operations for Offers in Compromise at or below \$1,000,000. Director National Revenue Center/Director Trade Investigations Division/Director Tax Audit Division/Director Advertising, Labeling and Formulation Division/District Director Trade Investigations Division/District Director Tax Audit Division/Assistant Director Advertising, Labeling and Formulation Division for Offers in Compromise at or below \$50,000.
71.37	Assistant Administrator Field Operations/Assistant Administrator Headquarters Operations; except Deputy Assistant Administrator Field Operations/Deputy Assistant Administrator Headquarters Operations for Offers in Compromise at or below \$1,000,000. Director National Revenue Center/Director Trade Investigations Division/Director Tax Audit Division/Director Advertising, Labeling and Formulation Division/District Director Trade Investigations Division/District Director Tax Audit Division/Assistant Director Advertising, Labeling and Formulation Division for Offers in Compromise at or below \$50,000.
71.38	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.45	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.
71.46	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to meet the minimum manufacturing and activity requirements.
71.48	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
71.49	Director, National Revenue Center.
71.49a	Director, National Revenue Center.
71.49b	Director, National Revenue Center.
71.55	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.57	Director, National Revenue Center, for Form 5000.17. Deputy Assistant Administrator (Field Operations), for Form 5000.6; except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.59	Director, National Revenue Center.
71.60	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.61	Director, National Revenue Center.
71.62	Director, National Revenue Center.
71.63	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.64	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.65	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.70	Director, National Revenue Center.
71.71	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.72	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.73	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.75	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.78	Director, National Revenue Center.
71.79	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.80	Director, National Revenue Center.
71.85	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.95	Deputy Assistant Administrator (Field Operations) or Director, National Revenue Center.
71.105	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions of manufacturer of tobacco products permits based on failure to engage in any of the operations authorized by the permit for more than one year.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.106	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.107	Director, National Revenue Center.
71.107a	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.108	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.109	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.115	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.116	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be), and for disapproval of permit applications.
71.117	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be).
71.126	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be) and for disapproval of permit applications.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
71.129	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for suspensions, revocations, and annulments of permits based on failure to engage in any of the operations authorized by the permit for more than one or two years (as the case may be) and for disapproval of permit applications.

5. Redlegation. These authorities may not be redelegated.

/s/ John Manfreda

Administrator