



**DEPARTMENT OF
THE TREASURY**

**Alcohol and Tobacco
Tax and Trade Bureau**

ORDER

TTB O 1135.22A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 22, Distribution and Use of
Tax-Free Alcohol**

**Date: 4/11/2016
Sunset Review: 4/11/2021**

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 22 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 1135.22 Delegation Order - Delegation of the Administrator's Authorities in 27 CFR, Part 22, Distribution and Use of Tax-Free Alcohol, 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 pertinent regulations in 27 CFR part 22. We also explain in 27 CFR 22.20, 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 22 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 22. 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. 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 22
Distribution and Use of Tax-Free Alcohol**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
22.21(a)	Director, Regulations and Rulings Division.
22.22(a)	Director, Regulations and Rulings Division. If the alternate method does not affect a TTB approved formula, or import or export recordkeeping, Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, may act upon the same

	type of alternate method that the Director, Regulations and Rulings Division, has previously approved if a copy of the approval is provided to the Director, Regulations and Rulings Division.
22.22(b)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.22(c)	Director, Regulations and Rulings Division, to withdraw an alternate method or procedure. Director, National Revenue Center, to withdraw an emergency variation.
22.23	<i>Alcohol & Tobacco Tax Specialist</i> and 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; Industry Specialist, National Revenue Center Section Chief, National Revenue Center < \$10,000 <\$250,000 Assistant Director, National Revenue Center \$250,000 - < \$ 1,000,000 Director, National Revenue Center >= \$1,000,000
22.24	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division.
22.25	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
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Regulatory Section	Officer(s) Authorized to Act or Receive Documents
22.26(a)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.26(b)	Director, Trade Investigations Division.
22.36	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.39(c)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.41(b)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.

22.42(a)(11)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center; and District Director, Trade Investigations Division.
22.42(b)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.43	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.44	Director, National Revenue Center.
22.45(c)(1)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center; and District Director, Trade Investigations Division.
22.50	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.

22.51	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.
22.57(a)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.57(b) and (c)(1)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center; and District Director, Trade Investigations Division.
22.57(c)(3)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.58(b)(1) and (b)(2)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.61	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, (by affixing the signature of the Administrator).
22.62	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, (by affixing the signature of the Administrator) upon the recommendation of the District Director, Trade Investigations Division.
22.63	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, (by affixing the signature of the Administrator) .
22.64(b)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.68	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.102(c)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.103	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.111(c)(3)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.113(a)	Director, Regulations and Rulings Division; and Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.113(c)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.122(a)	District Director, Trade Investigations Division; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.124(b)	District Director, Trade Investigations Division; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
Regulatory Section	Officer(s) Authorized to Act or Receive Documents
22.125(c)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center; and District Director, Trade Investigations Division.
22.142(a)(1)	District Director, Trade Investigations Division, to receive notice.
22.142(a)(2)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center on premises to supervise or to transmit notice to the District Director, Trade Investigations Division.
22.142(c)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center to supervise the

	destruction. District Director, Trade Investigations Division to act upon notice.
22.154(b)(3)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.155(a)	District Director, Trade Investigations Division; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.161(a) and (d)	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.162	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.164(a)	Director, Tax Audit Division; and Director, Trade Investigations Division.
22.171(a)	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center, (by affixing the signature of the Administrator).
22.174	District Director, Trade Investigations Division; Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.175	Alcohol & Tobacco Tax & Permit Technician, 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; Industry Specialist, National Revenue Center.
22.176	Director, Regulations and Rulings Division.

5. Redlegation. These authorities may not be redelegated.

/s/ John Manfreda
Administrator