



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.40A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 40, Manufacture of Tobacco Products,
Cigarette Papers and Tubes, and
Processed Tobacco**

Issuance Date: 7/6/09

Sunset Review: 7/6/12

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 40 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 40 contained in TTB Order 1135.40 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 40, Manufacture of Tobacco Products and Cigarette Papers and Tubes, dated March 31, 2006.

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 40. We also explain in 27 CFR 40.49 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 40 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 40. 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 40
Manufacture of Tobacco Products, Cigarette Papers and Tubes, and Processed Tobacco**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.11 (Definition of permit number)	Group Supervisor, National Revenue Center.
40.22(b)	Auditor, Investigator, or Specialist.
40.35(c)	Auditor, Investigator, or Specialist.
40.41	Director, Regulations and Rulings Division.
40.42	Auditor, Investigator, or Specialist.
40.44	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.45	Director, Regulations and Rulings Division. 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.
40.46	Director, National Revenue Center.
40.47	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.62	Section Chief, National Revenue Center.
40.63	Section Chief, National Revenue Center.
40.64	Section Chief, National Revenue Center.
40.68	Section Chief, National Revenue Center.
40.69	Director, Regulations and Rulings Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.70	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.71	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.72	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.73	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to request additional information. Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division, to determine qualification for permit.
40.74	Group Supervisor, National Revenue Center, to cause inquiry or investigation. District Director, Trade Investigations Division; or District Director, Tax Audit Division: to investigate. Director, National Revenue Center, to issue notice and to deny permit.
40.75	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.76	Auditor, Investigator, or Specialist.
40.101	Group Supervisor, National Revenue Center.
40.102	Group Supervisor, National Revenue Center.
40.103	Group Supervisor, National Revenue Center.
40.113	Group Supervisor, National Revenue Center.
40.131(a)	Section Chief, National Revenue Center.
40.136(b)	Group Supervisor, National Revenue Center.
40.136(e)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require superseding bond.
40.138	Section Chief, National Revenue Center.
40.139	Group Supervisor, National Revenue Center.
40.140	Section Chief, National Revenue Center.
40.162	Section Chief, National Revenue Center.
40.165a(b)(1)	Group Supervisor, National Revenue Center.
40.165a(b)(3)	Group Supervisor, National Revenue Center.
40.165a(e)	Group Supervisor, National Revenue Center.
40.166	Section Chief, National Revenue Center.
40.168	Section Chief, National Revenue Center.
40.181	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.184(b)(1)	Auditor, Investigator, or Specialist.
40.185	Auditor, Investigator, or Specialist.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.201	Auditor, Investigator, or Specialist.
40.202(a)	Group Supervisor, National Revenue Center.
40.212	Director, Regulations and Rulings Division.
40.217	Section Chief, National Revenue Center, to receive application and approve. Auditor, Investigator, or Specialist, only to supervise repackaging.
40.251	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.253	Section Chief, National Revenue Center, to receive letter and approve. Auditor, Investigator, or Specialist, only to supervise destruction.
40.254	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.255	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require inventory. Group Supervisor, National Revenue Center, to receive explanation of shortage of unpackaged tobacco products. Section Chief, National Revenue Center, to require payment of tax.
40.257	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.281	Group Supervisor, National Revenue Center, to receive and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.282	Group Supervisor, National Revenue Center, to receive and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.283	Group Supervisor, National Revenue Center, to receive and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.284	Group Supervisor, National Revenue Center, to receive report and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000, and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.286	Group Supervisor, National Revenue Center, to receive claim.
40.287	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.301	Group Supervisor, National Revenue Center, to receive and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant..
40.311(a)	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.312	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.313	Auditor; Investigator; or Group Supervisor, National Revenue Center.
40.331	Section Chief, National Revenue Center.
40.332	Deputy Assistant Administrator, Field Operations.
40.355(b)(2)	Section Chief, National Revenue Center.
40.356	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.357(b)(1)	Group Supervisor, National Revenue Center.
40.357(b)(3)	Group Supervisor, National Revenue Center.
40.357(e)	Group Supervisor, National Revenue Center.
40.374(c)	Auditor, Investigator, or Specialist.
40.382	Auditor, Investigator, or Specialist
40.384	Auditor, Investigator, or Specialist.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.385	Director, Regulations and Rulings Division. 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.
40.386	Director, National Revenue Center.
40.393	Group Supervisor, National Revenue Center.
40.394	Section Chief, National Revenue Center.
40.395	Group Supervisor, National Revenue Center.
40.396	Group Supervisor, National Revenue Center.
40.401(b)	Section Chief, National Revenue Center.
40.405	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to require bond. Group Supervisor, National Revenue Center, to approve bond.
40.406	Group Supervisor, National Revenue Center.
40.408	Section Chief, National Revenue Center, to approve. Auditor, Investigator, or Specialist, to inspect.
40.410	Section Chief, National Revenue Center.
40.425	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.431	Auditor, Investigator, or Specialist.
40.433	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.435	Auditor, Investigator, or Specialist.
40.471	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.472	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.473	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.474	Group Supervisor, National Revenue Center, to receive report and act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant.
40.475	Group Supervisor, National Revenue Center, to act on claims of \$10,000 or less and to notify claimant. Section Chief, National Revenue Center, to act on claims of more than \$10,000 but not more than \$100,000 and to notify claimant. Director, National Revenue Center, to act on claims of more than \$100,000 and to notify claimant
40.476	Group Supervisor, National Revenue Center.
40.477	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
40.478	Auditor, Investigator, or Specialist.
40.493	Section Chief, National Revenue Center
40.494	Section Chief, National Revenue Center.
40.495	Section Chief, National Revenue Center.
40.497	Group Supervisor, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division: to request additional information. Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division, to determine qualification for permit.
40.498	Group Supervisor, National Revenue Center, to cause inquiry or investigation. District Director, Trade Investigations Division; or District Director, Tax Audit Division: to investigate.
40.499	Director, National Revenue Center, to issue notice and to deny permit.
40.500	Section Chief, National Revenue Center, upon recommendation of District Director, Trade Investigations Division or District Director, Tax Audit Division.
40.501	Auditor, Investigator, or Specialist.
40.512	Group Supervisor, National Revenue Center.
40.523	Auditor, Investigator, or Specialist.
40.524	Auditor, Investigator, or Specialist.
40.525	Section Chief, National Revenue Center.
40.528	Deputy Assistant Administrator, Field Operations.
40.531	Director, Regulations and Rulings Division. 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.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
40.532	Director, National Revenue Center.
40.534	Section Chief, National Revenue Center.

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

John J. Manfreda

Administrator
Alcohol and Tobacco Tax and Trade Bureau