



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.24B

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 24, Wine**

**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 24 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 Order 1135.24 - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 24 Wine, 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 24. We also explain in 27 CFR 24.19 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 24 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 24. TTB’s organizational chart (located at <http://www.ttb.gov/about/orgchart.shtml>) 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 24
Wine**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.20(a)	Director, Regulations and Rulings Division.
24.21	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, for use of computer generated forms and minor modifications to monthly operations reports. All other amendments must be approved by the Director, Regulations and Rulings Division.

24.22(a) and (b)	Director, Regulations and Rulings Division. If the alternate method does not affect a TTB approved formula, or 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 may act upon the same type of alternate method 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.
24.22(c)	Director, Regulations and Rulings Division; 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.
24.25(a), (b), and (d)	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.
24.25(c)	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.
24.26	Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center <div style="text-align: right;">< \$10,000</div>

	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
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Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.27	District Director, Trade Investigations Division; Audit Director, Tax Audit Director, Tax Audit Division; 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.
24.28	District Director, Trade Investigations Division; Audit Director, Tax Audit Director, Tax Audit Division;; 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.
24.29	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.30	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division, to require that operations be supervised. 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 to supervise operations.
24.31	District Director, Trade Investigations Division; District, Director, Tax Audit Division; 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: to require submission of forms and reports. 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 to receive submission of reports.
24.32	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.35	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.
24.36	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.37	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.

24.40	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.
24.41	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division: to require and approve office facilities for use of Auditors; Investigators; Alcohol & Tobacco Tax Specialists, 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.
24.52	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.
24.54	Auditor; Investigator; Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center.
24.60	District Director, Trade Investigations Division; Director, Tax Audit Division; 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.

24.62	<p>Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center to notify the proprietor of a proposed tax assessment of < \$10,000</p> <p>Section Chief, National Revenue Center to take immediate jeopardy assessment action pursuant to 26 U.S.C. 6861, and to notify the proprietor of a proposed tax assessment of more than \$10,000 - <\$250,000</p> <p>Assistant Director, National Revenue Center \$250,000 - < \$ 1,000,000</p> <p>Director, National Revenue Center >= \$1,000,000</p>
24.65(a), (b) and (c)	<p>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.</p>
24.66(a)	<p>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.</p>
24.69(b)	<p>District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.</p>

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.70	<p>Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center</p> <p>Center < \$10,000</p> <p>Section Chief, National Revenue Center \$10,000 - <\$250,000</p> <p>Assistant Director, National Revenue Center \$250,000 - < \$ 1,000,000</p> <p>Director, National Revenue Center >= \$1,000,000</p>
24.77(b)	<p>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, to receive application and to act upon such application (by affixing the signature of the Administrator); or 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, to require as part of the application, additional information as may be necessary to determine whether the application should be approved.</p>
24.77(c)	<p>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, to receive application and to act upon such application.</p>

24.77(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 to examine qualifying documents, applications, disposition, and other required records. District Director, Trade Investigations Division; and Audit Director, Tax Audit Division: to require reports concerning wine or wine spirits.
24.77(e)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.80	Specialist, Advertising, Labeling, and Formulation Division.
24.81	Specialist, Advertising, Labeling, and Formulation Division, to receive superseded formula. Specialist, Advertising, Labeling, and Formulation Division; and District Director, Trade Investigations Division: to require a proprietor to file a statement of process, or any other data to determine whether the formula should be approved or whether the approval should be continued.
24.82	Specialist, Advertising, Labeling, and Formulation Division; and District Director, Trade Investigations Division.
24.87	Director, Scientific Services Division.
24.91 Introductory text	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.
24.91(c)	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, to receive application to convey wine or spirits between different portions of the same bonded premises and to approve (by affixing the signature of the Administrator) such application.
24.96(a)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.103	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, to receive application to conduct other operations and to act upon such application (by affixing the signature of the Administrator), or to withdraw such authorization. District Director, Trade Investigations Division; and Audit Director, Tax Audit Division, to make inquiries as necessary.
24.105	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.107	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.

24.108	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.
24.109(k)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.110(c)(1)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.110(d)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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 to require additional documents. Auditor, Investigator, Alcohol & Tobacco Tax Specialist 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

	and Industry Specialist, National Revenue Center, to request examination of documents.
24.111	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.115	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.
24.116	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.
24.117	Auditor; Investigator; Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center.
24.120	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.
24.123	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.
24.124	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, as recommended by District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.125(c)	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.
24.127	Specialist, Advertising, Labeling, and Formulation Division.
24.131	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, to receive proprietor's notice of change in building construction or use of premises. District Director, Trade Investigations Division; Audit Director, Tax Audit Division; ; 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: to require immediate amendment of Form 5120.25 for a change in building construction and use of premises.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.135(b)(4)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.135(c)	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.
24.135(d)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.135(e)	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.
24.137(a)	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, to approve alternate use of the wine premises purposes (by affixing the signature of the Administrator).
24.137(b)(3)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.137(c)	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, to approve alternate use of the wine premises purposes (by affixing the signature of the Administrator).
24.140	Alcohol & Tobacco Tax Specialist, National Revenue Center 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 and Industry Specialist, National Revenue Center.
24.141	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.
24.145	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.
24.150	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.
24.154	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.155	Director, National Revenue Center.
24.157	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.
24.159	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.
24.165	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.166	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; Alcohol & Tobacco Tax Specialist, National Revenue Center 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.
24.167(a)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.169	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.170(a)	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.170(b)	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.183	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.191	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.230	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.

24.231	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.235(b)	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.236	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.242	Director, Regulations and Rulings Division.
24.245	Director, Regulations and Rulings Division.
24.246(a)(1)	Assistant Administrator (Headquarters Operations).
24.247	Assistant Administrator (Headquarters Operations).
24.248	Assistant Administrator (Headquarters Operations).
24.249(a) and (b)	Director, Regulations and Rulings Division.
24.249(c)	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.250(a),(b)(9),(c) and (d)	Director, Regulations and Rulings Division.
24.259(c)	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.
24.260	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.
24.265	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, District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.

24.267	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.268	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
24.272(b)	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.
24.272(e)	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.
24.273(b)	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.
24.276	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.
24.278(h)	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.
24.279(a)	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.
24.291(c)	Auditor; Investigator; Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center.
24.293(b)	Auditor; Investigator; Alcohol & Tobacco Tax Specialist 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 and Industry Specialist, National Revenue Center.
Regulatory Section	Officer(s) Authorized to Act or Receive Documents
24.294(a)	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 to supervise destruction of wine. District Director, Trade Investigations Division; District Director, Tax Audit Division; 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, to receive and authorize application to destroy wine.
24.296(a)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division; 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.
24.296(b)	Director, Regulations and Rulings Division.
24.300(b)	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.
24.300(d)	Director, Trade Investigations Division; and Director, Tax Audit Division.
24.300(e)(3)	Auditor; Investigator; 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.
24.300(g)(2)	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, to receive notice to file an annual Form 5120.17 for the remaining portion of the calendar year. District Director, Trade Investigations Division; District Director, Tax Audit Division; 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: to require monthly filing

	of a report of bonded wine premises operations for any proprietor otherwise eligible for annual filing.
24.304	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.
24.313	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. Redelelegation. These authorities may not be redelegated.

/s/ John Manfreda
 Administrator