



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco
Tax and Trade Bureau

ORDER

TTB O 1135.41C

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 41, Importation of Tobacco Products,
Cigarette Papers and Tubes, and
Processed Tobacco**

**Date: 4-12-2016
Sunset Review: 4-12-2021**

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 41 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 1135.41B - Delegation of the Administrator's Authorities in 27 CFR Part 41, Importation of Tobacco Products, Cigarette Papers and Tubes, and Processed Tobacco, dated July 6, 2009.

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 41. We also explain in 27 CFR 41.29 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 41 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 41. 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 41
Importation of Tobacco Products, Cigarette Papers and
Tubes, and Processed Tobacco

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.22	Auditor; Investigator; Alcohol & Tobacco Tax & Permit Technician , National Revenue Center; Tax and Trade Specialist, National Revenue 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.
41.23	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; and Industry Specialist, National Revenue Center.
41.24	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; and Industry Specialist, National Revenue Center.
41.25	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; and Industry Specialist, National Revenue Center.
41.26	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect import or export

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
	recordkeeping, the 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; and Industry Specialist, 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.
41.27	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; and Industry Specialist, National Revenue Center.
41.85(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; and Industry Specialist, National Revenue Center.
41.86	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; and Industry Specialist, National Revenue Center.
41.106(b)	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

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
	<i>Assistant Director, National Revenue Center</i> \$250,000 - <i>< \$ 1,000,000</i> <i>Director, National Revenue Center</i> <i>>= \$1,000,000</i>
41.163	<i>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</i> <i>< \$10,000</i> <i>Section Chief, National Revenue Center</i> \$10,000 - <i><\$250,000</i> <i>Assistant Director, National Revenue Center</i> \$250,000 - <i>< \$ 1,000,000</i> <i>Director, National Revenue Center</i> <i>>= \$1,000,000</i>
41.165	<i>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</i> <i>< \$10,000</i> <i>Section Chief, National Revenue Center</i> \$10,000 - <i><\$250,000</i> <i>Assistant Director, National Revenue Center</i> \$250,000 - <i>< \$ 1,000,000</i> <i>Director, National Revenue Center</i> <i>>= \$1,000,000</i>
41.170	<i>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; and Industry Specialist, National Revenue Center.</i>
41.171	<i>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,</i>

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
	<p>National Revenue Center; and Industry Specialist, National Revenue Center: to verify schedule and supervise destruction. 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; and Industry Specialist, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or Audit Director, Tax Audit Division: to authorize taxpayer to destroy articles or reduce tobacco products to tobacco without supervision.</p> <p>Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.</p>
41.172	<p>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; and Industry Specialist, National Revenue Center.</p>
41.173	<p>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; and Industry Specialist, National Revenue Center: to verify schedule and supervise destruction.</p> <p>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; and Industry Specialist, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or Audit Director, Tax Audit Division: to authorize receiving manufacturer to verify schedule and disposition of articles.</p>

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
	Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.174	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; and Industry Specialist, National Revenue Center. Chief, Puerto Rico Operations, National Revenue Center, for claims filed in Puerto Rico.
41.181(d)	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; and Industry Specialist, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division; or Audit Director, Tax Audit Division.
41.182	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; and Industry Specialist, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division, or the Audit Director, Tax Audit Division. 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; and Industry Specialist, National Revenue Center: to inspect.
41.193	Alcohol & Tobacco Tax & Permit Technician, National Revenue Center; Tax and Trade Specialist, National Revenue

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	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.
41.194	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; and Industry Specialist, National Revenue Center.
41.196	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; and Industry Specialist, National Revenue Center.
41.197	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; and Industry Specialist, National Revenue Center.
41.198	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; and Industry Specialist, National Revenue Center.
41.199	Director, National Revenue Center.
41.200	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 &

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
	Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
41.203	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; and Industry Specialist, National Revenue Center.
41.207	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; and Industry Specialist, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division, or the Audit Director, Tax Audit Division.
41.208(a)	<p>Director, Regulations and Rulings Division. If the alternate method or procedure does not affect import or export recordkeeping, the 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; and Industry Specialist, 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.</p> <p>41.208(a) If the alternate method or procedure does not affect import or export recordkeeping, the Alcohol & Tobacco Tax & Permit Technician, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst,</p>

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	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, 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.
41.208(b)	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; and Industry Specialist, National Revenue Center for inspection of records, reports, and other documents; Director, Trade Investigations Division for requiring these records, reports, and other documents to be kept for an additional period of time.
41.223	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; and Industry Specialist, National Revenue Center.
41.224	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; and Industry Specialist, National Revenue Center.
41.225	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

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	Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
41.232	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; and Industry Specialist, National Revenue Center.
41.233	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; and Industry Specialist, National Revenue Center.
41.234	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; and Industry Specialist, National Revenue Center.
41.235	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; and Industry Specialist, National Revenue Center.
41.237	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; and Industry Specialist, National Revenue Center.

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41.238	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; and Industry Specialist, National Revenue Center.
41.239	Director, National Revenue Center.
41.240	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; and Industry Specialist, National Revenue Center.
41.243	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; and Industry Specialist, National Revenue Center.
41.252	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; and Industry Specialist, National Revenue Center.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
41.263	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; and Industry Specialist, National Revenue Center, upon the recommendation of the District Director, Trade Investigations Division, or the Audit Director, Tax Audit Division.
41.271	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; and Industry Specialist, National Revenue Center.
41.273	Deputy Assistant Administrator, Field Operations.

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

/s/ John Manfreda
Administrator