



**DEPARTMENT OF
THE TREASURY**

**Alcohol and Tobacco
Tax and Trade Bureau**

ORDER

TTB O 1135.44A

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 44, Exportation of Tobacco Products
and Cigarette Papers and Tubes,
Without Payment of Tax, or With
Drawback of Tax**

**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 44 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 1135.44 – Delegation Order - Delegation of the Administrator's Authorities in 27 CFR Part 44, Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax, 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 44. We also explain in 27 CFR 44.3 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 44 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 44. 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 44 - Exportation of Tobacco
Products and Cigarette Papers and
Tubes, Without Payment of Tax, or With
Drawback of Tax**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.2(a)	Director, Regulations and Rulings Division.
44.35(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.

44.62	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
44.66	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.
44.70	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.
44.71	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.
44.72	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect 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; 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.
44.73	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.
44.83	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.
44.84	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.
44.91	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.

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.92	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 cause investigation. Director, National Revenue Center, to give notice and to deny.
44.93	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, upon

	recommendation of District Director, Trade Investigations Division, or Audit Director, Tax Audit Division, to issue permit. 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 inspect permit.
44.104	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.
44.105	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.
44.106	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.
44.112	District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
44.121(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.
44.123	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.
44.124	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; District Director, Trade Investigations Division, and Audit Director, Tax Audit Division: to require bond. 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.
44.125	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: to require bond. 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 request from surety to terminate liability.
44.127	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.
44.129(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.
44.142(e)	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.
44.143(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.
44.145	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; District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
44.147	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.
44.150	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; District Director, Trade Investigations Division; and Audit Director, Tax Audit Division.
44.152	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 < \$10,000 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

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.153	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 < \$10,000 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
44.154	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 < \$10,000 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
44.161	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.
44.162	Deputy Assistant Administrator (Field Operations).
44.184	Director, Regulations and Rulings Division.
44.199	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, with whom form is filed. 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 inspect.
44.200	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.
44.201	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, with whom form is filed.

	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 inspect.
44.202	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.
44.203	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.
44.204	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.
44.205(b)(3)	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.
44.206	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.

44.207	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.
44.207a	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.
44.208	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.
44.209	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.
44.210	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.
44.212	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.

44.213	<p>District Director, Trade Investigations Division; or District Director, Tax Audit Division: to receive notification and to assign. 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: to supervise.</p> <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, with whom TTB form is filed.</p>
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Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.222	<p>District Director, Trade Investigations Division; and Audit Director, Tax Audit Division: to detail and assign. 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 and supervise destruction.</p> <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, with whom claim is filed.</p>

44.223	<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 approve bond.</p> <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 style="text-align: right;">< \$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>
44.224	<p>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.</p>
44.225	<p>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.</p>
44.226	<p>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 return form to claimant.</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 form.
44.227	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.
44.228	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.
44.229	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.
44.230	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.
44.231	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.

44.232	<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 style="text-align: 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>
44.242	<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>
44.244	<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>
44.245	<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, to require bond. 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 bond.</p>
44.246	<p>Alcohol & Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National</p>

	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 bond. 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 termination of liability of the surety.
44.257	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, with whom the form is filed. 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 inspect.
44.258	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.
44.259	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.
44.260	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.
Regulatory Section	Officer(s) Authorized to Act or Receive Documents
44.261	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.
44.262	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.
44.263	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.
44.264	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.
44.264a	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.

44.265	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.
44.266	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.
44.267	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, with whom the form is filed. 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 inspect.

5. Redlegation. These authorities may not be redelegated.

/s/ John Manfreda
Administrator