



**DEPARTMENT OF  
THE TREASURY**

**Alcohol and Tobacco  
Tax and Trade Bureau**

**ORDER**

**TTB O 1135.46A**

**Subject: Delegation Order - Delegation of the  
Administrator's Authorities in 27 CFR  
Part 46, Miscellaneous Regulations  
Relating to Tobacco Products and  
Cigarette Papers and Tubes**

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

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**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 46 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 1135.46 - Delegation Order - Delegation of the Administrator's Authorities in 27 CFR, Part 46, Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes, 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 46. We also explain in 27 CFR 46.21 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 46 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 46. TTB’s organizational chart (located at [http://www.ttb.gov/pdf/bureau\\_orgchart.pdf](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 46  
Miscellaneous Regulations Relating to Tobacco  
Products and Cigarette Papers and Tubes**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
46.5(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.
46.7	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.
46.8	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.
46.11(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.
46.13	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.
46.14	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.
46.15	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.
46.22(a)	Director, Regulations and Rulings Division.
46.73	<i>Alcohol &amp; Tobacco Tax Specialist</i> and Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol & Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management & Program Analyst,

	<p>National Revenue Center; and Industry Specialist, National Revenue Center &lt; \$10,000</p> <p><i>Section Chief, National Revenue Center</i> \$10,000 - &lt;\$250,000</p> <p><i>Assistant Director, National Revenue Center</i> \$250,000 - &lt; \$ 1,000,000</p> <p><i>Director, National Revenue Center</i> &gt;= \$1,000,000</p>
46.77	<p>Alcohol &amp; Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.</p>

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
46.78	<p><i>Alcohol &amp; Tobacco Tax Specialist</i> and Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center &lt; \$10,000</p> <p><i>Section Chief, National Revenue Center</i> \$10,000 - &lt;\$250,000</p> <p><i>Assistant Director, National Revenue Center</i> \$250,000 - &lt; \$ 1,000,000</p> <p><i>Director, National Revenue Center</i> &gt;= \$1,000,000</p>
46.79	<p>District Director, Trade Investigations Division; or Audit Director, Tax Audit Division: to assign.</p> <p>Auditor; Investigator; Alcohol &amp; Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center to supervise destruction.</p> <p>To determine if supervision was satisfactory,</p> <p><i>Alcohol &amp; Tobacco Tax Specialist</i> and Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst,</p>

	<p>National Revenue Center; and Industry Specialist, National Revenue Center &lt; \$10,000</p> <p>Section Chief, National Revenue Center \$10,000 - &lt;\$250,000</p> <p>Assistant Director, National Revenue Center \$250,000 - &lt; \$ 1,000,000</p> <p>Director, National Revenue Center &gt;= \$1,000,000</p>
46.164	<p>Auditor; Investigator; Alcohol &amp; Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.</p>
46.165	<p>Auditor; Investigator; Alcohol &amp; 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 &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.</p>
46.242	<p>Director, Trade Investigations Division.</p>
46.244	<p>Auditor; Investigator; Alcohol &amp; Tobacco Tax Specialist., National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.</p>
46.262	<p>Alcohol &amp; Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue Center; Management &amp; Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.</p>
46.264	<p>Director, National Revenue Center.</p>
46.271	<p>Auditor; Investigator; Alcohol &amp; Tobacco Tax Specialist, National Revenue Center; Tax and Trade Specialist, National Revenue Center; Management Analyst, National Revenue Center; Program Analyst, National Revenue Center; Alcohol &amp; Tobacco Tax Specialist (Technical Advisor), National Revenue</p>

	Center; Management & Program Analyst, National Revenue Center; and Industry Specialist, National Revenue Center.
46.272	Director, Trade Investigations Division.
46.273	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.

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

/s/ John Manfreda  
 Administrator