



**DEPARTMENT OF  
THE TREASURY**

**ORDER**

**Alcohol and Tobacco  
Tax and Trade Bureau**

**TTB O 1135.27D**

**Subject: Delegation Order – Delegation of the  
Administrator’s Authority in 27 CFR Part 27,  
Importation of Distilled Spirits, Wines, and  
Beer**

**Date: 4/10/2023**

**Sunset Review: 4/10/2028**

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**To: All Bureau Employees.**

**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 27 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. 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 27. We also explain in 27 CFR 27.3 that we have issued this Order to identify the specific “appropriate TTB officer” for each affected provision of the regulations.

**3. Cancellation.**

This Order supersedes the delegations contained in TTB O 1135.27C – Delegation Order - Delegation of the Administrator’s Authorities in 27 CFR Part 27, Importation of Distilled Spirits, Wines, and Beer, dated March 6, 2018.

**4. Delegation.**

Under the authority cited in paragraph 2, and pursuant to 26 CFR 301.7701-9, this TTB order delegates certain authorities prescribed in 27 CFR part 27 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 27. TTB’s organizational chart located at <https://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 27  
Importation of Distilled Spirits, Wines, and Beer**

<b>Regulatory Section</b>	<b>Officer(s) Authorized to Act or Receive Documents</b>
27.2(a)	Director, Regulations and Rulings Division
27.11 (Definition of Liquor bottle)	Specialist, Alcohol Labeling and Formulation Division
27.48(d)	Auditor, Tax Audit Division and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT.
27.55(b)	Auditor, Tax Audit Division and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist

	(Technical Advisor), PT; Management & Program Analyst, PT.
27.76(d) and (e)	Auditor, Tax Audit Division and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT.
27.77(b)	Deputy Director, Nonbeverage Products Lab, Scientific Services Division
27.77(d)	Director, Regulations and Rulings Division
27.77(e)	Auditor, Tax Audit Division and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT.
27.136(a)	District Director, Trade Investigations Division; Audit Director, Tax Audit Division (TAD); Alcohol & Tobacco Tax & Permit Technician, Office of Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT, to approve alternate location..
27.137	Specialist, Alcohol Labeling and Formulation Division (ALFD); Director, International Affairs Division (IAD); Auditor, Tax Audit Division (TAD) and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT to examine and copy records. Director, TID or Director, TAD to require additional retention.
27.140(b)(1)	Auditor, Tax Audit Division (TAD) and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician,

	PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT.
27.172(a) and (b)	Auditor, Tax Audit Division and Permitting and Taxation (PT); Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division; Alcohol & Tobacco Tax & Permit Technician, PT; Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT.
27.181(a)	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT
27.182(b)(1) and (d)	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT
27.204	Specialist, Alcohol Labeling and Formulation Division.
27.206	Specialist, Alcohol Labeling and Formulation Division.
27.208	District Director, Trade Investigations Division (TID); or Audit Director, Tax Audit Division (TAD). Auditor, TAD; Investigator, TID; Intelligence Research Specialist, Intelligence Division to request documentation.
27.209	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT
27.221	Director, Regulations and Rulings Division (RRD). If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT may act upon

	the same type of alternate method or procedure that has been previously approved by the Director, RRD, if a copy of the approval is provided to the Director, RRD.
27.254(b)(7) and (b)(8)	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT; Auditor, Tax Audit Division; Investigator, Trade Investigations Division; Intelligence Research Specialists, Intelligence Division.
27.258	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT
27.260(b)(2) and (c)	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT.
27.262(b)(7)	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT; Auditor, Tax Audit Division; Investigator, Trade Investigations Division; Intelligence Research Specialist, Intelligence Division
27.264	The authority to allow refunds in response claims received under section 27.264, to request additional information from importer claimants, and to arrange payment of amounts refunded, is delegated to Alcohol & Tobacco Tax & Permit Technician, Tax Services Division (TSD) for claim amounts less than \$5,000; Tax & Trade Specialist, TSD for amounts less than \$10,000; Supervisory Tax & Trade Specialist, TSD for amounts less than \$500,000; Deputy Director, TSD for amounts from \$500,000 and less than \$1,500,000; Director, TSD for amounts greater than \$1,500,000.

	Authority to establish criteria, including monetary thresholds, for any applicable automated online system to generate approvals of refund claims is delegated to Director, TSD.
27.266	Alcohol & Tobacco Tax & Permit Technician, Permitting and Taxation (PT); Tax and Trade Specialist, PT; Management Analyst, PT; Program Analyst, PT; Auditor, PT; Alcohol & Tobacco Tax Specialist (Technical Advisor), PT; Management & Program Analyst, PT; and Industry Specialist, PT
27.268	Deputy Director, Tax Services Division, Permitting and Taxation (PT); Director, Tax Services Division, PT

**5. Redelegation.**

These authorities may not be redelegated.

/ S / Mary G. Ryan  
Administrator