

§ 26.5

(ii) All written comments will be available for inspection and copying in their entirety in the Department of the Treasury Library, 1500 Pennsylvania Avenue NW., Washington, DC ((202) 622-0990). Members of the public are advised that they must make an appointment with the Treasury Library before they visit, and that a charge (currently 15 cents per page) is imposed for the use of the library photocopier.

(2) *Oral comments.* Oral comments from a member of the public may be made in periodic meetings convened by the BIC. Information concerning these meetings may be obtained by contacting the BIC or the MDB Office. The MDB Office will summarize and present such comments in the WGMA meetings described in § 26.4(c).

(b) *U.S. agency comments.* Comments from U.S. agencies shall be provided through the WGMA.

(c) *Consideration of comments.* The WGMA will consider all comments made by the public and U.S. agencies. The WGMA may review a project up to three times. The first review will consider whether the project has been assigned the appropriate environmental category by the MDB. This review will take place as far in advance as possible of Board consideration of the project. The second review will consider the EIA Summary or the EIA (or information discussed in § 26.5(b)(1)), and comments received from the public on such documentation. The third WGMA review, which will take place shortly before Board consideration of the project, will consider the position of the U.S. Government on the project.

§ 26.5 Upgrades and additional environmental information.

(a) *Environmental category upgrades.* If the WGMA and the Department of the Treasury determine that a project would have a significant impact on the human environment, but that the level of environmental analysis planned by the MDB is insufficient, the Department of the Treasury will instruct the United States Executive Director of the concerned MDB to request that the MDB upgrade the project to an environmental category requiring additional environmental analysis. Members of the public may call the MDB Of-

31 CFR Subtitle A (7-1-25 Edition)

fice to inquire about upgrade requests for specific projects.

(b) *Additional environmental information.* (1) If the WGMA and the Department of the Treasury determine on the basis of the first WGMA review that:

(i) A MDB project would have a significant impact on the human environment, and

(ii) The MDB appears to have made an appropriate decision that such project merits environmental analysis, but less than a full-fledged environmental impact assessment as defined by that MDB's own procedures, the Department of the Treasury will obtain, through the United States Executive Director of the concerned MDB, such environmental information from the MDB (e.g., environmental chapters from project feasibility studies or environmental data sheets) which contains this environmental analysis. The MDB Office will provide this environmental information to the entities described in § 26.2(a).

(2) If such environmental information is insufficient to provide an adequate basis for analyzing the environmental impact of the proposed project and alternatives to the proposed project, the Department of the Treasury will instruct the United States Executive Director of the concerned MDB not to vote in favor of the project.

PART 27—CIVIL PENALTY ASSESSMENT FOR MISUSE OF DEPARTMENT OF THE TREASURY NAMES, SYMBOLS, ETC.

Sec.

- 27.1 Purpose.
- 27.2 Definitions.
- 27.3 Assessment of civil penalties.
- 27.4 Factors to be considered.
- 27.5 Initial Notice of Assessment.
- 27.6 Written response.
- 27.7 Final Notice of Assessment.
- 27.8 Judicial review.

AUTHORITY: 31 U.S.C. 321, 333.

SOURCE: 62 FR 42213, Aug. 6, 1997, unless otherwise noted.

§ 27.1 Purpose.

(a) The regulations in this part implement the provisions of 31 U.S.C. 333(c), which authorizes the Secretary

Office of the Secretary of the Treasury

§ 27.3

of the Treasury to assess a civil penalty against any person who has misused the words, titles, abbreviations, initials, symbols, emblems, seals, or badges of the Department of the Treasury or any subdivision thereof in violation of 31 U.S.C. 333(a), in accordance with that section and this part.

(b) The regulations in this part do not apply to the extent that the Secretary or his/her designee has specifically authorized the person to manufacture, produce, sell, possess, or use the words, titles, abbreviations, initials, symbols, emblems, seals, or badges by written contract, agreement, or letter.

§ 27.2 Definitions.

(a) The term “assessing official” means:

(1) The head of a bureau or other subdivision of the Department of the Treasury who has been delegated the authority to assess civil penalties under 31 U.S.C. 333(c); or

(2) An officer or employee of a bureau or subdivision at the grade of GS-15 or above to whom such authority has been redelegated by the head of such bureau or subdivision.

(b) The term “broadcast” or “telecast” mean widespread dissemination by electronic transmission or method, whether audio and/or visual.

(c) The term “civil penalty” means:

(1) A civil monetary penalty; and

(2) Any other civil or equitable remedy deemed necessary to rectify the potential for a continued misuse or harm from an activity found to have been in violation of 31 U.S.C. 333 or this part.

(d) The term “date of offense” means the later of—

(1) The date that the misuse occurred;

(2) The date that the misuse had the effect of conveying the false impression that the activity was associated with or approved, endorsed, sponsored or authorized by the Department or any of its subdivisions or officers or employees; or

(3) If the violation is a continuing one, the date on which the misuse of the words, titles, abbreviations, initials, symbols, emblems, seals, or badges protected by this part last occurred.

(e) The term “days” means calendar days, unless otherwise stated.

(f) The term “person” means an individual, partnership, association, corporation, company, business, firm, manufacturer, or any other organization or institution.

§ 27.3 Assessment of civil penalties.

(a) *General rule.* An assessing official may impose a civil penalty on any person—

(1) Who uses in connection with, or as a part of, any advertisement, solicitation, business activity, or product, whether alone or with other words, letters, symbols, or emblems;

(i) The words “Department of the Treasury,” “Internal Revenue Service,” “Bureau of the Fiscal Service,” “Bureau of Engraving and Printing,” “Comptroller of the Currency,” “Financial Crimes Enforcement Network,” “United States Mint,” “Alcohol and Tobacco Tax and Trade Bureau,” or the name of any other service, bureau, office, or subdivision of the Department of the Treasury;

(ii) The titles “Secretary of the Treasury,” “Treasurer of the United States,” “Commissioner of Internal Revenue,” “Commissioner of the Bureau of the Fiscal Service,” “Director of the Bureau of Engraving and Printing,” “Comptroller of the Currency,” “Director of the Financial Crimes Enforcement Network,” “Director of the United States Mint,” “Administrator of the Alcohol and Tobacco Tax and Trade Bureau,” or the title of any other officer or employee of the Department of the Treasury or subdivision thereof;

(iii) The abbreviations or initials of any entity or title referred to in paragraph (a)(1)(i) or (ii) of this section, including but not limited to “IRS,” “BFS,” “TTB,” and “FINCEN” or “FinCEN”;

(iv) The words “United States Savings Bond,” including any variation thereof, or the name of any other security, obligation, or financial instrument issued by the Department of the Treasury or any subdivision thereof;

(v) Any symbol, emblem, seal, or badge of an entity referred to in paragraph (a)(1)(i) of this section (including the design of any envelope, stationery,

§ 27.4

or identification card used by such an entity); or

(vi) Any colorable imitation of any such words, titles, abbreviations, initials, symbol, emblem, seal, or badge; and

(2) Where such use is in a manner that could reasonably be interpreted or construed as conveying the false impression that such advertisement, solicitation, business activity, or product is in any manner approved, endorsed, sponsored, or authorized by, or associated with the Department of the Treasury or any entity referred to in paragraph (a)(1)(i) of this section, or any officer, or employee thereof.

(b) *Disclaimers.* Any determination of whether a person has violated the provisions of paragraph (a) of this section shall be made without regard to any use of a disclaimer of affiliation with the United States Government or any particular agency or instrumentality thereof.

(c) *Civil penalty.* An assessing official may impose a civil penalty on any person who violates the provisions of paragraph (a) of this section. The amount of a civil monetary penalty shall not exceed \$9,956 (2025) for each and every use of any material in violation of paragraph (a), except that such penalty shall not exceed \$49,772 for each and every use if such use is in a broadcast or telecast.

(d) *Time limitations.* (1) Civil penalties imposed under this part must be assessed before the end of the three year period beginning on the date of offense charged.

(2) An assessing official may commence a civil action to recover or enforce any civil penalty imposed in a Final Notice of Assessment issued pursuant to § 27.7 at any time before the end of the two year period beginning on the date of the Final Notice of Assessment. If judicial review of the Final Notice of Assessment is sought, the two year period begins to run from the date that a final and unappealable court order is issued.

(e) *Criminal proceeding.* No civil penalty may be imposed under this part with respect to any violation of paragraph (a) of this section after a criminal proceeding on the same violation

31 CFR Subtitle A (7–1–25 Edition)

has been commenced by indictment or information under 31 U.S.C. 333(d).

[62 FR 42213, Aug. 6, 1997, as amended at 84 FR 3106, Feb. 11, 2019; 84 FR 15956, Apr. 17, 2019; 85 FR 10064, Feb. 21, 2020; 86 FR 12539, Mar. 4, 2021; 88 FR 16886, Mar. 21, 2023; 89 FR 4819, Jan. 25, 2024; 90 FR 25484, June 17, 2025]

§ 27.4 Factors to be considered.

The assessing official will consider relevant factors when determining whether to assess or impose a civil penalty under this part, and the amount of a civil monetary penalty. Those factors may include, but are not limited to, the following:

- (a) The scope of the misuse;
- (b) The purpose and/or nature of the misuse;
- (c) The extent of the harm caused by the misuse;
- (d) The circumstances of the misuse; and
- (e) The benefit intended to be derived from the misuse.

§ 27.5 Initial Notice of Assessment.

The assessing official shall serve an Initial Notice of Assessment by United States mail or other means upon any person believed to be in violation of § 27.3 and otherwise subject to a civil penalty. The notice shall provide the name and telephone number of an agency officer or employee who can provide information concerning the notice and the provisions of this part, and shall include the following:

- (a) A specific reference to the provisions of § 27.3 violated;
- (b) A concise statement of the facts that support the conclusion that such a violation occurred;
- (c) The amount of the penalty proposed, and/or any other proposed civil or equitable remedy;
- (d) A notice informing the person alleged to be in violation of § 27.3 that he/she:

(1) May, within 30 days of the date of the notice, pay the proposed civil monetary penalty and consent to each proposed civil or equitable remedy, thereby waiving the right to make a written response under § 27.6 and to seek judicial review under § 27.8:

- (i) By electronic funds transfer (EFT) in accordance with instructions provided in the notice, or

(ii) By means other than EFT only with the written approval of the assessing official;

(2) May make a written response within 30 days of the date of the notice asserting, as appropriate:

(i) Why a civil monetary penalty and/or other civil or equitable remedy should not be imposed;

(ii) Why a civil monetary penalty should be in a lesser amount than proposed; and

(iii) Why the terms of a proposed civil or equitable remedy should be modified;

(3) May be represented by an attorney or other representative, provided that a designation of representative signed by the person alleged to be in violation is received by the assessing official; and

(4) May request, within 20 days of the date of the notice, a copy of or opportunity to review any documents and/or other evidence compiled and relied on by the agency in determining to issue the notice (the assessing official reserves the right to assert privileges available under law and may decline to disclose certain documents and/or other evidence); and

(e) The Initial Notice of Assessment shall also inform the person that:

(1) If no written response is received within the time allowed in § 27.6(b), a Final Notice of Assessment may be issued without a presentation by the person;

(2) If a written response has been made and it is deemed necessary, the assessing official may request, orally or in writing, additional information from the respondent;

(3) A Final Notice of Assessment may be issued in accordance with § 27.7 requiring that the civil monetary penalty be paid and compliance with the terms of any other civil or equitable remedy;

(4) A Final Notice of Assessment is subject to judicial review in accordance with 5 U.S.C. 701 *et seq.*; and

(5) All submissions sent in response to the Initial

Notice of Assessment must be transmitted to the address specified in the notice and include the name, address, and telephone number of the respondent.

§ 27.6 Written response.

(a)(1) A person served with an Initial Notice of Assessment may make a written response explaining why the civil penalty should not be imposed, explaining why a civil monetary penalty should be in a lesser amount than proposed and/or explaining why the terms of a proposed civil or equitable remedy should be modified. The written response must provide:

(i) A reference to and specifically identify the Initial Notice of Assessment involved;

(ii) The full name of the person charged;

(iii) If not a natural person, the name and title of the head of the organization charged; and

(iv) If a representative of the person charged is filing the written response, a copy of the duly executed designation as representative.

(2) The written response must admit or deny each violation of § 27.3 charged in the Initial Notice of Assessment. Any charge not specifically denied will be presumed to be admitted. Where a charge is denied, the respondent shall specifically set forth the legal or factual basis upon which the charge is denied. If the basis of the written response is that the person charged is not the person responsible for the misuse(s) charged, the written response must set forth sufficient information to allow the agency to determine the truth of such an assertion. The written response should include any and all documents and/or other information that the respondent believes should be a part of the administrative record on the matter.

(b) *Time.* (1) Except as provided in paragraph (b)(2) of this section, any written response made under this paragraph must be received not later than 30 days after the date of the Initial Notice of Assessment.

(2) If a request for documents or other evidence is made pursuant to § 27.5(d)(4), the written response must be received not later than 20 days after the date of the Department's response to the request.

(3)(i) In computing the number of days allowed for filing a written response under this paragraph, the first day counted is the day after the date of

§ 27.7

the Initial Notice of Assessment. If the last date on which the response is required to be filed by this paragraph is a Saturday, Sunday or Federal holiday, the response will be due on the next weekday after that date.

(ii) If a response is transmitted by United States mail, it will be deemed timely filed if postmarked on or before the due date.

(4) The assessing official may extend the period for making a written response under paragraphs (b)(1) and (b)(2) for good cause shown. Generally, failure to obtain representation in a timely manner will not be considered good cause.

(c) *Filing.* A written response will be considered filed on the date received at the address specified in the Initial Notice of Assessment. The response may be sent by personal delivery, United States mail or commercial delivery. At the discretion of the assessing official, filing may be accomplished by facsimile or any other method deemed appropriate.

(d) The assessing official will fully consider the facts and arguments submitted by the respondent in the written response and any other documents filed pursuant to this paragraph in determining whether to issue a Final Notice of Assessment under § 27.7, the appropriate amount of the civil monetary penalty imposed and the terms of any other appropriate civil or equitable remedy.

§ 27.7 Final Notice of Assessment.

(a) In making a final determination whether to impose a penalty, the assessing official shall take into consideration all available information in the administrative record on the matter, including all information provided in or with a written response timely filed by the respondent and any additional information provided pursuant to § 27.5(e)(2). The assessing official will determine whether:

(1) The facts warrant a conclusion that no violation has occurred; or

(2) The facts warrant a conclusion that one or more violations have occurred; and

(3) The facts and violations found justify the conclusion that a civil penalty should be imposed.

31 CFR Subtitle A (7-1-25 Edition)

(b) If the assessing official determines that no violation has occurred, the official shall promptly send a letter indicating that determination to the person served with an Initial Notice of Assessment and to any designated representative of such person.

(c)(1) If it has been determined that a violation has occurred, the assessing official shall issue a Final Notice of Assessment to the person served with an Initial Notice of Assessment and to any designated representative of such person.

(2) The assessing official may, in his/her discretion:

(i) Impose a civil monetary penalty and/or any civil or equitable remedy deemed necessary to rectify the potential for a continued misuse or harm from the violation(s);

(ii) Not impose a civil monetary penalty and/or civil or equitable remedy; or

(iii) Impose a civil monetary penalty and/or civil or equitable remedy and condition payment of the civil monetary penalty on the violator's future compliance with 31 U.S.C. 333, this part and any civil or equitable remedy contained in the Final Notice of Assessment. If a civil monetary penalty is imposed, the assessing official shall determine the appropriate amount of the penalty in accordance with 31 U.S.C. 333(c)(2).

(3) The Final Notice of Assessment shall:

(i) Include:

(A) A specific reference to the provisions of § 27.3 found to have been violated;

(B) A concise statement of the facts warranting a conclusion that a violation(s) has occurred;

(C) An analysis of how the facts and violation(s) justify the conclusion that a civil monetary penalty and/or civil or equitable remedy should be imposed; and

(D) The amount of each civil monetary penalty imposed, a statement as to how the amount of each penalty was determined, and the terms of any civil or equitable remedy deemed necessary to rectify the potential for a continued misuse or harm from the violation(s); and

(ii) Inform the person that:

(A) Payment of a civil monetary penalty imposed by the Final Notice of Assessment must be made within 30 days of the date of the notice, and that any civil or equitable remedy imposed must be complied with as provided in the Final Notice of Assessment;

(B) Payment of a civil monetary penalty imposed by the Final Notice of Assessment shall be by EFT in accordance with instructions provided in the notice, unless the assessing official has given written approval to have payment made by other means;

(C) payment of a civil monetary penalty imposed by the Final Notice of Assessment constitutes consent by the person to comply with the terms of any civil or equitable remedy contained in the notice;

(D) If payment of a civil monetary penalty imposed by the Final Notice of Assessment has been waived on the condition that the person comply with the terms of any civil or equitable remedy contained in the notice or comply in the future with 31 U.S.C. 333 and this part, failure by the person to so comply will make the civil monetary penalty payable on demand;

(E) If a civil monetary penalty is not paid within 30 days of the date of the Final Notice of Assessment (or on demand under paragraph (C)(3)(ii)(D) of this section), or if a civil or equitable remedy is not complied with in accordance with the terms of the notice, a civil action to collect the penalty or enforce compliance may be commenced at any time within two years of the date of the Final Notice of Assessment; and

(F) Any civil monetary penalty and civil or equitable remedy imposed by the Final Notice of Assessment may be subject to judicial review in accordance with 5 U.S.C. 701 *et seq.*

[62 FR 42213, Aug. 6, 1997; 62 FR 44036, Aug. 18, 1997]

§ 27.8 Judicial review.

A final Notice of Assessment issued under this part may be subject to judicial review pursuant to 5 U.S.C. 701 *et seq.*

PART 28—NONDISCRIMINATION ON THE BASIS OF SEX IN EDUCATION PROGRAMS OR ACTIVITIES RECEIVING FEDERAL FINANCIAL ASSISTANCE

Subpart A—Introduction

Sec.

- 28.100 Purpose and effective date.
- 28.105 Definitions.
- 28.110 Remedial and affirmative action and self-evaluation.
- 28.115 Assurance required.
- 28.120 Transfers of property.
- 28.125 Effect of other requirements.
- 28.130 Effect of employment opportunities.
- 28.135 Designation of responsible employee and adoption of grievance procedures.
- 28.140 Dissemination of policy.

Subpart B—Coverage

- 28.200 Application.
- 28.205 Educational institutions and other entities controlled by religious organizations.
- 28.210 Military and merchant marine educational institutions.
- 28.215 Membership practices of certain organizations.
- 28.220 Admissions.
- 28.225 Educational institutions eligible to submit transition plans.
- 28.230 Transition plans.
- 28.235 Statutory amendments.

Subpart C—Discrimination on the Basis of Sex in Admission and Recruitment Prohibited

- 28.300 Admission.
- 28.305 Preference in admission.
- 28.310 Recruitment.

Subpart D—Discrimination on the Basis of Sex in Education Programs or Activities Prohibited

- 28.400 Education programs or activities.
- 28.405 Housing.
- 28.410 Comparable facilities.
- 28.415 Access to course offerings.
- 28.420 Access to schools operated by LEAs.
- 28.425 Counseling and use of appraisal and counseling materials.
- 28.430 Financial assistance.
- 28.435 Employment assistance to students.
- 28.440 Health and insurance benefits and services.
- 28.445 Marital or parental status.
- 28.450 Athletics.
- 28.455 Textbooks and curricular material.