

noncompliance so that all future production vehicles will comply with FMVSS No. 205.

In summation, MMNA believes that the described noncompliance of the subject vehicles is inconsequential to motor vehicle safety, and that its petition, to exempt from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

*NHTSA Decision:*

*NHTSA Analysis:* FMVSS No. 205 specifies labeling and performance requirements for automotive glazing. FMVSS No. 205 incorporates ANSI Z26.1 (1996) and other industry standards by reference (S.5.1). Paragraph S6 of FMVSS No. 205 requires manufacturers to mark glazing material in accordance with Section 7 of ANSI Z26.1 (1996) and to add other specific markings required by NHTSA. Section 7 of ANSI Z26.1 (1996) specifies that in addition to other markings required, the manufacturer shall include a model number which will identify the type of construction of the glazing material.

According to the petition, the nature of the noncompliance is the incorrect model number as required in FMVSS No. 205 and ANSI Z26.1 (1996). Mitsubishi has certified that the window complies with all other safety performance requirements of FMVSS No. 205. NHTSA believes that the incorrect model number is inconsequential to vehicle safety since the unmarked glazing complies with the other labeling and performance requirements of the standard. Also, NHTSA believes that the noncompliance would not result in inadvertent replacement of the windows with the wrong glazing because the population with the labeling noncompliance will not be available as replacement/service parts. Mitsubishi has returned all affected glazing to the glazing manufacturer, with the exception of the 311 glazing units that were installed in vehicles destined to be sold in the USA, and the manufacturer scrapped the remainder of the affected population.

*NHTSA Decision:* In consideration of the foregoing, NHTSA has decided that MMNA has met its burden of persuasion that the FMVSS No. 205 noncompliance is inconsequential to motor vehicle safety. Accordingly, MMNA's petition is hereby granted and MMNA is exempted from the obligation of providing notification of, and a remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, this decision only applies to the subject noncompliant vehicles that MMNA no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after MMNA notified them that the subject noncompliance existed.

**Authority:** 49 U.S.C. 30118, 30120; Delegations of authority at 49 CFR 1.95 and 501.8.

**Jeffrey M. Giuseppe,**

*Acting Director Office of Vehicle Safety Compliance.*

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**BILLING CODE 4910-59-P**

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## DEPARTMENT OF THE TREASURY

### Treasury Directive 75-02 and Directive Publication 75-02, Department of the Treasury National Environmental Policy Act (NEPA) Program

**AGENCY:** Office of Environment, Health, and Safety, Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury (Treasury) is publishing this notice to provide an opportunity for public comment on its draft directive and accompanying guidelines containing policy and procedures for implementing the National Environmental Policy Act of 1969 (NEPA), as amended, Executive Order 11514, as amended, Executive Order 12114, and Council on Environmental Quality (CEQ) regulations for implementing the procedural provisions of NEPA (40 CFR parts 1500-1508). Pursuant to CEQ regulations, Treasury is soliciting comments from members of the interested public.

**DATES:** Comments must be received by October 21, 2014.

**ADDRESSES:** Send submissions relating to this Notice to: Department of the Treasury, Office of Environment,

Health, and Safety, Treasury Department Annex, Room 6400K, 1500 Pennsylvania Avenue NW., Washington, DC, 20220. Alternatively, comments relating to this Notice may be submitted electronically via the Federal e-Rulemaking Portal at [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

Clayt Lauter, Director, Office of Environment, Health & Safety, at 202-622-1712 (not a toll-free number) or [clayt.lauter@treasury.gov](mailto:clayt.lauter@treasury.gov).

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

The Department of the Treasury encourages interested persons to submit written data, views, or comments. Persons submitting comments should please include their name, address, and other appropriate contact information. You may submit your comments and material by one of the means listed under **ADDRESSES**. If you submit them by mail, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. Treasury will consider all comments received during the comment period.

**Background**

This directive and accompanying guidelines establish policy and procedures to ensure the integration of environmental considerations into the mission of the Department of the Treasury. They outline roles and responsibilities for compliance with NEPA, and establish a framework for the balanced and proactive consideration of NEPA in the planning and execution of Treasury activities.

Treasury is composed of nine bureaus and three Inspectors General Offices: Bureau of Engraving and Printing (BEP), Bureau of the Fiscal Service (BFS), Departmental Offices (DO), Financial Crimes Enforcement Network (FinCEN), Internal Revenue Service (IRS), United States Mint (Mint), Office of the Comptroller of the Currency (OCC), Alcohol and Tobacco Tax and Trade Bureau (TTB), Community Development Financial Institutions Fund (CDFI), Special Inspector General, Troubled Asset Relief Program (SIGTARP), Office of the Inspector General (OIG), and Treasury Inspector General for Tax Administration (TIGTA). Note: This directive does not apply to CDFI. See 12 CFR part 1815, "Environmental Quality." Treasury's responsibilities include managing federal finances; collecting taxes, and paying bills of the United States; producing currency and coinage; managing government accounts

and the public debt; supervising national banks and thrift institutions; advising on domestic and international financial, monetary, economic, trade and tax policy; enforcing federal finance and tax laws; and investigating and prosecuting tax evaders, counterfeiters, and forgers.

The policies and procedures in the proposed directive and accompanying guidelines will assist Treasury in evaluating its actions in light of the requirements in CEQ regulations and NEPA. These substantive or procedural requirements apply to the program planning and project development in all Treasury bureaus and offices. In particular, there is special consideration of the requirements for public involvement, dispute resolution, intergovernmental coordination, emergency procedures, and handling of sensitive information in Treasury decisionmaking.

This proposed directive and accompanying guidelines include processes for preparing categorical exclusions, environmental assessments, findings of no significant impact, and environmental impact statements. Treasury proposes to use these in conjunction with NEPA, the CEQ regulations at 40 CFR parts 1500–1508, and other pertinent environmental regulations, Executive Orders, statutes, and laws developed for the consideration of environmental impacts of federal actions.

The directive and guidelines were established by reviewing the historical actions and missions of all the Treasury bureaus. They were prepared by bureau representatives with environmental policy and operations responsibilities, under the direction of the Office of Environment, Health, and Safety.

The group reviewed existing law and requirements, agency policies, existing guidance on the implementation of NEPA from the Council on Environmental Quality, and it examined policies and procedures from other federal agencies to identify policies that could be appropriate for the missions of the Treasury Department.

An area of emphasis included the development of appropriate categorical exclusions. The group considered that Treasury's activities are performed primarily in office-type environmental surroundings, but in the case of the Bureau of Engraving and Printing, and United States Mint, manufacturing settings predominate. Likewise, the group examined existing categorical exclusions from other federal departments to determine whether any might be appropriate for Treasury. The resulting list of proposed categorical

exclusions is included in Appendix 1 of the proposed guidelines.

The Department of the Treasury solicits public review of this document and will review and consider those comments before this directive and accompanying guidelines are final.

**Nani Coloretti,**

*Assistant Secretary for Management.*

**TREASURY DIRECTIVE:** 75–02

**Date:** TBD

**Sunset Review:** TBD

**SUBJECT:** Department of the Treasury National Environmental Policy Act (NEPA) Program

1. **PURPOSE.** This directive establishes policy, and assigns responsibilities for implementing the Council on Environmental Quality's (CEQ) regulations for the National Environmental Policy Act (NEPA) found at 40 CFR parts 1500–1508.

2. **SCOPE.** This directive applies to all bureaus, the Departmental Offices, and the Office of Inspector General (OIG), Office of the Treasury Inspector General for Tax Administration (TIGTA), and Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) (collectively referred to as "bureaus"). The provisions of this directive shall not be construed to interfere with or impede the authorities or independence of the Department's Inspectors General. Nor shall they be interpreted to govern environmental considerations related to awards under the Community Development Financial Institutions (CDFI) Fund programs as its NEPA program is regulated under 12 CFR part 1815, "Environmental Quality."

3. **POLICY.**

a. The Department of the Treasury (Treasury) will consider environmental quality as equal with economic, social, and other relevant factors in program development and decision making processes. Additionally, Treasury will fully evaluate its actions to ensure compliance with the requirements of NEPA and the CEQ regulations, where applicable.

b. In assessing the potential environmental impacts of its actions, Treasury will consult early with appropriate federal, state, and local agencies and other organizations to provide decision-makers with the technical and other aspects of environmental planning.

c. When adverse environmental impacts are identified, either direct or indirect, an examination will be made of alternative courses of action, including their potential environmental impacts.

The objective of the environmental review will be to develop a feasible alternative with the least adverse environmental impact. The alternative of not proceeding with the proposal will also be considered.

4. **TERMINOLOGY.** The terminology and definitions contained in 40 CFR part 1508 shall be employed for the purposes of this directive.

5. **RESPONSIBILITIES.**

a. *The Assistant Secretary for Management (ASM)* has the authority to integrate fully all applicable environmental laws and regulations into Treasury's missions and activities. The ASM shall:

(1) seek to ensure that all actions taken by Treasury, with respect to the fulfillment of NEPA and the CEQ regulations, are duly coordinated with appropriate federal, state, and local entities;

(2) provide guidance on environmental policy and requirements;

(3) assist in reviewing and assessing the environmental impact of proposed Treasury actions;

(4) provide guidance in the consideration, application, preparation, scoping, processing, and distribution of categorical exclusions (CEs), environmental assessments (EAs) and environmental impact statements (EISs);

(5) receive for clearance action all CEs, EAs, and EISs, draft and final, originating in Treasury;

(6) receive all CEs, EAs, and EISs submitted by other agencies that address Treasury actions and coordinate the appropriate review and reply;

(7) perform such other functions as are specified in this directive or are appropriate under the CEQ regulations or other instructions or recommendations of agencies charged with carrying out the duties of the statutes listed in Section 8; and

(8) ensure that EAs, EISs and Findings of No Significant Impact (FONSIs) prepared under Treasury's jurisdiction are accessible to the public from the respective bureau's Web site for five years from the date of issuance.

b. *Heads of Bureaus shall:*

(1) prepare, and circulate within Treasury for the consideration of others, EAs and EISs when an action or policy area in question falls under their jurisdiction;

(2) issue any supplementary procedures consistent with this directive for the implementation of NEPA which the bureaus deem necessary. Procedures shall be addressed in accordance with the CEQ regulations (Section 1507.3) and this directive and shall be submitted to the

ASM through the OGC for coordination, review and concurrence.

(3) ensure that communications with CEQ, and other government agencies or individuals on matters concerning Treasury compliance with NEPA and the relevant CEQ regulations are signed by, or coordinated with, the ASM through the OGC. Examples of such communications are letters transmitting CEs, EAs, and EISs, reports, and all Departmental contacts relevant to Treasury compliance with NEPA and the CEQ regulations. Unless special circumstances indicate that a different officer should act, communications announcing decisions to prepare EAs or EISs, requesting comments on draft statements, or transmitting final statements for the information of agencies, shall also be signed by the ASM and, in the case of a non-Treasury entity, shall be addressed to its ASM or equivalent official;

(4) ensure that mitigation measures that have been identified in decision documents (e.g., Records of Decision (RODs)) are carried out. Bureaus shall institute procedures in coordination with their environmental program manager to ensure that the mitigation measures are carried out (Sections 1505.2(c) and 1505.3, CEQ regulations, and CEQ Guidance: Appropriate Use of Mitigation and Monitoring and Appropriate Use of Mitigated Finding of No Significant Impact, issued January 14, 2011). Further, the mitigation must be monitored to assure that it is having the intended environmental benefits;

(5) provide for early involvement in all actions which require some form of federal approval as required by Sections 1501.2(d), and 1500.5 (a, f) of the CEQ regulations;

(6) ensure public involvement in the NEPA process pursuant to Section 1506.6 of the CEQ regulations. Communicate timely and provide electronic documents related to public involvement with the ASM through the Treasury Departmental Offices Environmental Program Manager (EPM) located in the OEHS.

(7) prepare legislative EISs. Bureaus with primary responsibility for legislative proposals originating in Treasury, which will significantly affect the quality of the human environment, shall be responsible for preparing legislative EISs. Close coordination shall be maintained between the ASM through the EPM and bureaus concerning the legislative proposals;

(8) designate a NEPA Point-of-Contact and alternate in their Bureau to coordinate with the EPM;

(9) perform such other functions as specified in this directive; and

(10) be responsive to requests from the CEQ and other relevant agencies for reports or other information in connection with the implementation of NEPA, and for the preparation and circulation of EISs as required by Section 1506.9 of the CEQ regulations.

c. *The Bureau NEPA Points-of-Contact shall collaborate with the EPM to:*

(1) identify actions within their organization requiring an EA or EIS;

(2) ensure that each required assessment or statement is prepared in a timely manner and with the prescribed content by appropriate staff;

(3) ensure compliance with the requirements of NEPA, the CEQ regulations, and this directive by coordinating the review of such statements and assessments, and by maintaining compliance with all applicable scheduling, scoping, consultation, circulation, public hearing, and publication requirements;

(4) maintain effective communication and consultation with the OGC and inform key officials of current developments in environmental policy and programs;

(5) ensure that the assessment of the environmental impact of actions concerning various areas of Treasury policy and operations, and the preparation of EAs and EISs relating thereto, shall be coordinated with the CEQ;

(6) ensure that all NEPA documents releasable to the public are provided to the OGC for review prior to posting on the Department's public Web site; and

(7) participate in and/or monitor the General Services Administration's (GSA) NEPA activities involving Treasury facilities.

d. *The EPM shall receive all EAs and EISs submitted by other agencies for comment and coordinate the appropriate review and reply. If any bureau receives a request for comment directly from another agency, the request, together with the respective documents, shall be referred to the Departmental Offices (DO)*

*Environmental Program Manager for appropriate action. Department of the Treasury comments should be confined to matters within the jurisdiction or expertise of Treasury. However, comments need not be limited to environmental aspects, but may relate to fiscal, economic, and non-governmental matters of concern to the Department.*

6. **IMPLEMENTATION.** Guidance and procedures on implementing this directive are found in Treasury Directive Publication (TD P) 75–02.

7. **AUTHORITIES.**

a. National Environmental Policy Act of 1969, as amended, 42 U.S.C. 4321, et seq.

b. National Environmental Policy Act Regulations, Council on Environmental Quality, 40 CFR parts 1500–1508.

8. **REFERENCES.**

a. CEQ NEPA Guidance <http://ceq.hss.doe.gov/nepa/regs/guidance.html>.

b. Council on Environmental Quality, Aligning NEPA Processes with Environmental Management Systems—A Guide for NEPA and EMS Practitioners, dated April 2007, [http://ceq.hss.doe.gov/nepa/NEPA\\_EMS\\_Guide\\_final\\_Apr2007.pdf](http://ceq.hss.doe.gov/nepa/NEPA_EMS_Guide_final_Apr2007.pdf).

c. The NEPA Task Force Report to the Council on Environmental Quality: Modernizing NEPA Implementation, dated September 2003, <http://ceq.hss.doe.gov/ntf/report/index.html>.

d. Treasury Directive 75–09, Environmental, Health, and Safety Management, Energy, and Sustainability Program, dated August 13, 2013.

e. Clean Air Act, as amended, 42 U.S.C. 74701 et seq.

f. Clean Water Act, 33 U.S.C. 1251 et seq.

g. Coastal Zone Management Act, 16 U.S.C. 1451 et seq.

h. Endangered Species Act, 16 U.S.C. 1531 et seq.

i. Environmental Quality Improvement Act of 1970, as amended, 42 U.S.C. 4321–4335.

j. Federal Water Pollution Control Act, 33 U.S.C. 1251 et seq.

k. Marine Mammal Protection Act, 16 U.S.C. 1361 et seq.

l. National Historic Preservation Act, 16 U.S.C. 470 et seq.

m. National Marine Sanctuaries Act, 16 U.S.C. 1431 et seq.

n. Executive Order 11514, “Protection and Enhancement of Environmental Quality,” dated March 5, 1970, as amended by E.O. 11991, dated May 24, 1977.

o. Executive Order 11988, “Floodplain Management,” dated May 24, 1977.

p. Executive Order 11990, “Protection of Wetlands,” dated May 24, 1977 (42 FR 26961), as amended by Executive Order 12608, dated September 9, 1987.

q. Executive Order 12114, “Environmental Effects Abroad of Major Federal Actions,” dated January 4, 1979, (44 FR 1957).

r. Executive Order 12898, “Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations,” dated February 11, 1994, (59 FR 7629).

s. Executive Order 13423, “Strengthening Federal Environmental, Energy, and Transportation Management,” dated January 24, 2007.

t. Executive Order 13514, "Federal Leadership in Environmental, Energy, and Economic Performance," dated October 5, 2009.

9. **CANCELLATION.** Treasury Directive 75-02, "Department of the Treasury Environmental Quality Program," dated September 25, 1990, is superseded.

10. **EMERGENCIES.** In the event of emergencies which may require a bureau to take an action with significant environmental impacts without complying with this directive or the CEQ regulations, the CEQ should be consulted, through the EPM, about alternative arrangements (Section 1506.11, CEQ regulations).

11. **OFFICES OF PRIMARY INTEREST.** The Office of Environment, Health, and Safety. Office of Assistant Secretary for Management.

Nani Coloretti, Assistant Secretary for Management

#### Treasury Directive Publication 75-02

**SUBJECT:** Guidelines for Implementing the Department of the Treasury National Environmental Policy Act Program

1. **PURPOSE.** This Treasury Directive Publication (Publication) provides guidelines and procedures for the effective implementation of the Council on Environmental Quality (CEQ) regulations on the National Environmental Policy Act (NEPA).

2. **SCOPE.** This directive publication applies to all bureaus, the Departmental Offices, and the Office of Inspector General (OIG), Office of the Treasury Inspector General for Tax Administration (TIGTA), and Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) (collectively referred to as "bureaus"). The provisions of this directive shall not be construed to interfere with or impede the authorities or independence of the Department's Inspectors General. Nor shall they be interpreted to govern environmental considerations related to awards under the Community Development Financial Institutions (CDFI) Fund programs as its NEPA program is regulated under 12 CFR part 1815, "Environmental Quality."

3. **RELATED DIRECTIVE.** Treasury Directive 75-02, "Department of the Treasury National Environmental Policy Act Program."

4. **RESPONSIBLE OFFICE.** Office of Environment, Health, and Safety (OEHS) within the Office of the Deputy Assistant Secretary for Management and Budget (DASMB).

5. **EARLY INVOLVEMENT IN ACTIONS INITIATED BY PRIVATE OR OTHER NON-FEDERAL ENTITIES.**

(1) To implement the requirements of Section 1501.2(d) of the CEQ regulations with respect to actions planned by private or other non-federal entities that require some form of federal approval (for example, loans, grants, or approvals in connection with bureau managed or regulated facilities), each bureau shall:

(a) prepare, within a reasonable timeframe, generic guidelines describing the scope and level of environmental information required from applicants as a basis for evaluating their proposed actions and make these guidelines available;

(b) provide such guidance on a project-by-project basis to applicants seeking assistance from the bureau;

(c) upon receipt of an application for bureau approval, or notification that an application will be filed, consult as required with other appropriate parties to initiate and coordinate any necessary environmental analyses;

(d) consult with appropriate federal, regional state and local agencies and other potentially interested parties during preliminary planning stages to ensure that all environmental factors are identified;

(e) communicate and consult in a timely manner with the ASM through the Treasury Departmental Offices Environmental Program Manager (EPM) located in the OEHS.

(2) The responsible bureau shall independently evaluate the information submitted by the applicant and, if it accepts that information, shall be responsible for its accuracy. If the bureau chooses to use the information submitted by the applicant in an EA or EIS, it must include the names of the persons responsible for the independent evaluation in a list of preparers (Section 1506.5(a), CEQ regulations).

(3) To facilitate compliance with the requirements above, private applicants and other non-federal entities should be advised to:

(a) contact Treasury as early as possible in the planning process for guidance on the scope and level of environmental information which may be required to be submitted in support of their application;

(b) conduct any studies which are deemed necessary and appropriate by Treasury to determine the impact of the proposed action on the human environment;

(c) submit applications for necessary federal, regional, state and local approvals as early as possible in the planning process;

(d) notify Treasury as early as possible of any other federal, regional, state, local and Indian tribe actions required for project completion so that Treasury may

coordinate all federal environmental reviews; and

(e) notify Treasury of any known parties potentially affected by, or interested in, the proposed action.

#### 6. THE NEPA PROCESS.

a. *Classes of Action Requiring Similar Treatment Under NEPA.*

(1) NEPA actions undertaken by Treasury may be broken down into three main classes of action:

(a) those actions normally requiring EISs, such as proposals for major Treasury building projects involving large land acquisition and construction of large facilities, or for proposed legislation which may have a significant effect on the environment;

(b) those actions normally requiring EAs, but not necessarily EISs, such as proposals to build a new warehouse for non-hazardous storage, production of next generation currency, or approval of plastic liquor bottles or ethanol permits; and

(c) those actions requiring neither an EIS nor an EA; e.g., categorical exclusions (CEs). CEs are actions which meet the definition contained in 40 CFR 1508.4, and, based on past experience with similar actions, typically do not involve significant environmental impacts, either individually or cumulatively.

(2) Treasury does not, in general, have responsibility for actions which will have a significant effect on the quality of the human environment. Decisions as to whether environmental documentation is required shall be made on a case-by-case basis by the head of the bureau involved in conjunction with the ASM through the EPM. Additional guidance may be obtained from the CEQ.

(3) In the event a proposed action falls within either category (a) or (b) of subparagraph (1) above, the bureau should take the appropriate steps outlined in sections 8 and 9 below. If the proposed action is categorically excluded, then the bureau may proceed with implementing the action.

b. *Integrating the NEPA Process with Bureau Planning and Decision Making.*

(1) The ultimate purpose of NEPA is to ensure that public officials make decisions based on an understanding of the environmental consequences of proposed major federal actions. The means provided by NEPA to achieve its goals is called the "NEPA process" and is outlined in Sec. 102 of NEPA [42 USC § 4332].

(2) At all appropriate facilities and organizational levels, bureaus shall integrate their NEPA process within their environmental management system (EMS). To comply with NEPA,

bureaus must ensure that the NEPA process is integrated with bureau planning and decision making as early as possible (Sections 1501.2 and 1505.1, CEQ Regulations). Accordingly, bureaus shall:

(a) ensure, where necessary, final EAs or EISs and related documents accompany proposals through the entire review process;

(b) consider and balance pertinent non-environmental factors with those relating to the environment and consider all practicable alternatives and mitigation measures identified in the environmental documents;

(c) make no decision on a proposed action until the applicable timing requirements have been met;

(d) communicate and consult in a timely manner with the ASM through the EPM; and

(e) prepare a concise public record of the decision at the time it is made, or, for a legislative EIS, at the time of its recommendation to Congress. This record will be prepared in accordance with Section 1505.2 of the CEQ regulations.

#### 7. DOCUMENTING A DEPARTMENT OF THE TREASURY CATEGORICAL EXCLUSION (CE).

a. The head of the bureau shall prepare a Record of Categorical Exclusion Determination when a category of actions repeatedly demonstrates no significant effect on the human environment or the agency has other evidence that a CE is warranted. This might include through scientific evidence or review of other agencies' categorical exclusions.

Appendix 1 lists bureau actions which Treasury has determined do not individually or cumulatively have a significant effect on the human environment. To find that a proposal is categorically excluded, the bureau shall determine the following:

(1) The proposal fits within one of the classes of actions that are listed in Appendix 1; and

(2) There are no extraordinary circumstances related to the proposed action that are present that may have a significant environmental effect. The extraordinary circumstances set forth by the Department of the Treasury are as follows:

(a) An action that results in a project of greater scope or size than typically experienced for a particular category of actions;

(b) Highly controversial environmental effects exist where controversy is defined as: voiced opposition from state/local agencies/tribes, an unusual level of concern raised by the public, or use of unproven

technology with uncertain environmental effects;

(c) Potential impacts to areas of critical environmental concern are found, including, but not limited to, prime or unique agricultural lands, wetlands or floodplains, coastal zones, wilderness areas, aquifers, or wild and scenic rivers;

(d) Potential effects to properties or archaeological resources exist, which are either listed or eligible for listing on the National Register of Historic Places (note: this extraordinary circumstance is not applicable if a separate Section 106 process under the National Historic Preservation Act has been completed resulting in the concurrence of the State Historic Preservation Officer (SHPO) or the Tribal Historic Preservation Officer (THPO) or the signing of a Memorandum of Agreement with the SHPO or THPO and/or the Advisory Council on Historic Preservation);

(e) Adverse effects exist on species endangered, threatened, or proposed to be listed on the List of Endangered or Threatened Species or located in an area designated as Critical Habitat for an endangered or threatened species or other protected resources;

(f) Possible violation exists of federal, state, local, or tribal law for the protection of the environment;

(g) Inconsistencies exist with any federal, state, local or tribal law, requirement or administrative determination relating to the environmental aspects of the action;

(h) Potential for degradation exists, even though slight, of already existing poor environmental conditions;

(i) Presence of hazardous or toxic substances exists at levels which exceed federal, state, local or tribal law or regulations or standards requiring action or attention;

(j) Potential exists for adverse effects on health or safety; or

(k) Potential for significant cumulative impacts exist when the proposed action is combined with other past, present, and reasonably foreseeable future actions, even though the impacts of the proposed action may not be significant by themselves.

(l) The degree to which the possible effects on the human environment are highly uncertain or involve unique or unknown risks.

(m) The degree to which the action may establish a precedent for future actions with significant effects or represents a decision in principle about a future consideration.

b. When it is determined that an activity warrants a CE, the following is required to be documented by the

bureau with an electronic copy sent to the EPM:

(1) A completed Environmental Analysis for Categorical Exclusions form;

(2) A reference to the type of CE being applied. (Appendix 1);

(3) A determination statement which shall be signed and dated by the bureau head. [*Suggested statement language:* Based on my review of information conveyed to me and attached concerning the proposed action designation of a categorical exclusion, I have determined that the proposed action is categorically excluded under Treasury Directive 75-02 and the proposed action is not subject to any extraordinary circumstances and is hereby precluded from further NEPA review.]

c. The EPM will post the final document identifying the CE on the Treasury Department's public Web site.

#### 8. WRITING A DEPARTMENT OF THE TREASURY ENVIRONMENTAL ASSESSMENT (EA).

a. The head of the bureau shall prepare the assessment. The assessment shall be submitted electronically to the ASM through the EPM for review and approval. The EPM will place the final document(s) on the Department of the Treasury Public NEPA Web site.

b. To the extent practicable, other agencies, applicants, and the public should be involved in preparing the EA (see also Section 1501.4.b, CEQ regulations). Responsibility for information provided by applicants for use in preparing an EA or for assessments prepared by an applicant for an organization is outlined in Section 1506.5(b) of the CEQ regulations.

c. Treasury EAs shall:

(1) describe the proposed action and the need for it;

(2) briefly describe the environmental impacts of, and alternatives to, the proposed action, including mitigation measures;

(3) identify and analyze impacts associated with energy (including alternative energy sources) and climate change;

(4) list the agencies and persons consulted;

(5) provide a brief analysis, based upon the above evidence, for determining whether to prepare an Environmental Impact Statement (EIS), or a Finding of No Significant Impact (FONSI); and

(6) make EAs and findings of no significant impact available to the public.

d. NEPA requires that for all proposals for legislation or other major

federal actions significantly affecting the quality of the human environment, the environmental implications of the proposal are to be explored.

e. Whenever a Bureau matter, including the initiation of any action or program previously discontinued, could constitute a major federal action significantly affecting the quality of the human environment, an EA shall be prepared as soon as possible, and at all times prior to the decision to take or to continue the action.

f. An EA need not be prepared if an organization has decided to prepare an EIS on a proposed action.

#### 9. WRITING A DEPARTMENT OF THE TREASURY ENVIRONMENTAL IMPACT STATEMENT (EIS).

a. Once it is determined that an organization shall be responsible for preparing an EIS, a notice of intent shall be promptly published in the **Federal Register**. The EPM will provide consultation while the organization will provide necessary communication to the EPM in order to keep the ASM advised.

b. The scoping process, outlined in Section 1501.7 of the CEQ regulations, shall be used for determining the scope of issues to be addressed and for identifying the significant issues related to the proposed action. The organization involved and in consultation with the SAO through the EPM, shall be responsible for carrying out the scoping process in accordance with the CEQ regulations.

c. Section 1501.5(a) of the CEQ regulations provides that a lead agency shall supervise the preparation of an EIS if more than one federal agency either proposes or is involved in the same action, or is involved in a group of actions directly related to each other because of their functional interdependence or geographical proximity (see also Section 1506.2, CEQ regulations).

d. In the event the preparation of an EIS for a proposed organization action requires the designation of a lead agency for either of these reasons, the head of the organization shall contact the EPM for guidance. The bureaus shall seek out and coordinate with Cooperating Agencies (Federal, tribal or state) for EIS activities as outlined in 1501.5 and 1501.6. Any communications with other agencies which deal with lead agency designations shall be coordinated with the EPM. The criteria and responsibilities for lead and cooperating agencies are outlined in Section 1501.5 and 1501.6 of the CEQ regulations, respectively.

e. EISs shall first be issued in draft, for comment by government agencies and the public. Final EISs that address

comments received shall then be issued. Requirements for preparing and circulating draft and final statements (Part 1502 of the CEQ regulations) are as follows:

#### (1) *Timing.*

(a) The timing of the preparation, circulation, submission, and public availability of EISs is of great importance. EISs are not intended to be justification documents for proposed actions but are to be objective evaluations of proposed actions and their alternatives in light of all reasonably pertinent environmental considerations (Section 1502.2(g), CEQ regulations).

(b) EISs are then filed with the EPA. The EPA, in turn, publishes a weekly notice in the **Federal Register** of the EISs filed during the preceding week. No decisions on the proposed action may be made by the office/bureau until the following time periods calculated from the publication date of the EPA notice have been observed.

1. Not less than 45 days for comment on draft statements (Section 1506.10(c), CEQ regulations).

2. Not less than 90 days and 30 days, respectively, for public availability of draft and final statements prior to administrative actions. These periods may run concurrently (Section 1506.10(b) and (c), CEQ regulations).

3. Not less than 15 days for public availability of draft statements prior to any relevant hearing on proposed administrative actions (Section 1506.6(c)(2), CEQ regulations).

4. The time periods prescribed in paragraphs 1 through 3 may be extended or reduced, in specific instances, in accordance with Section 1506.10 of the CEQ regulations.

#### (2) *Securing Information.*

(a) The full resources of Treasury should be utilized in developing the factual and analytic information and reference sources required in the preparation of an EIS. The assistance of other agencies, federal, state, tribal, or local, with jurisdiction by law or special expertise concerning the environmental impacts involved should also be sought. Further, in accordance with Section 1506.3 of the CEQ regulations, bureaus may adopt, in whole or in part, a draft or final EIS prepared elsewhere in the Department or by another federal agency.

(b) If the organization is having difficulty in securing requisite information or needs guidance, the EPM will assist in locating needed information through the CEQ, EPA, or other appropriate sources.

#### (3) *Writing and Content.*

(a) EISs are to be written in plain language, and may include appropriate graphics, so that bureau decision makers and the public can readily understand them (Section 1502.8, CEQ regulations).

(b) The "scoping" process shall be utilized so that only significant issues related to the proposed action are analyzed in depth. (Section 1501.7, CEQ regulations).

(c) EISs should be as concise as possible while still providing adequate, meaningful, and factual information and analysis to permit an evaluation of the proposed action from the environmental standpoint. Their length shall normally be less than 150 pages, and for proposals of unusual scope or complexity, less than 300 pages (Section 1502.7, CEQ regulations). "Tiering" (Section 1502.20, CEQ regulations) and "incorporation by reference" (Section 1502.21, CEQ regulations) should be used, where appropriate, to insure that statements are kept concise.

(d) Quantitative information about the proposed action, including actual or estimated data on its probable effects, should be included to the greatest extent practicable. If a cost-benefit analysis of the proposed action has been prepared, it should be incorporated by reference or appended to the EIS as an aid in evaluating the environmental consequences (Section 1502.23, CEQ regulations).

(e) All reasonable alternatives and their environmental impacts shall be addressed, to include identifying and analyzing impacts associated with energy (including alternative energy sources) and climate change, regardless of whether or not they are not within the authority of the Department (Section 1502.14(c), CEQ regulations). Appropriate mitigation measures shall also be discussed (Section 1502.14(f), CEQ regulations).

(f) The basic content requirements for EISs are set forth in Section 1502.10–25 of the CEQ regulations. Bureaus shall follow the prescribed outline and content requirements described therein as closely as is feasible in each particular case.

(g) Draft and final statements should refer to the underlying studies, reports, and other documents considered by the preparing organization and indicate how such documents may be obtained. With the exception of standard reference documents, such as congressional materials, the bureau should maintain a file of the respective documents which may be consulted by interested persons. If especially significant documents are attached to the EIS, care should be taken to insure that the statement remains an

essentially self-contained instrument easily understood without the need for undue cross-reference.

(4) *Utilizing Contractors.* A contractor may be selected to prepare the EIS. Organization responsibility, in the event a contractor is employed, is outlined in Section 1506.5 (c) of the CEQ regulations. The work of a contractor, however, must be fully reviewed, endorsed, and fully adopted by the Department of the Treasury for it to be used as the NEPA document of the agency.

(5) *Circulation.* The entire draft and final EIS shall be circulated in accordance with Section 1502.19 of the CEQ regulations. Appendices and unchanged statements may be treated in accordance with Sections 1502.18(d) and 1503.4(c). If the statement is unusually long, the organization may circulate the summary instead (Section 1502.12, CEQ regulations), except that the entire statement shall be furnished as specified in Section 1502.19.

(6) *Public Involvement.* Section 1506.6 of the CEQ regulations requires public involvement in the NEPA process. The relevant bureau will communicate timely and provide electronic documents related to public involvement with the ASM through the OGC, who will be available for consultation with the bureau.

(a) To comply with this requirement, bureaus shall:

1. Provide for public hearings whenever appropriate. Whenever, under the normal policies or procedures of the organization a hearing would be held on a matter requiring the preparation of an EIS, the environmental aspects should be included in the hearing. In other cases, the question of whether a hearing should be held with respect to an environmental matter shall be determined in accordance with the criteria set forth in Section 1506.6 (c) of the CEQ regulations. Normally, all hearings contemplated in this paragraph should be based on a draft EIS which should be made available to the public at least 15 days before the hearing.

2. Provide public notice of NEPA-related hearings, public meetings, and the availability of environmental documents. The notice should be provided by the means most likely to inform those persons and agencies that may be interested or affected.

(a) Section 1506.6(b) of the CEQ regulations provides notification methods that may be used, including publication in local newspapers of general circulation, notice to state and local clearinghouses, and notice by mail.

(b) A notice of the filing and availability of each EIS, draft and final, shall be inserted in the **Federal Register** by the responsible organization.

3. Make EISs and EAs, along with any comments and underlying documents, available to the public on the Department of the Treasury public Web site through a link to their bureau public Web site and pursuant to the Freedom of Information Act (5 U.S.C. 552), the Department's regulations there under (31 CFR part 1), and the disclosure regulations of the bureau (Section 1506.6(f), CEQ regulations).

(a) These materials are to be placed in the public reading room of the Treasury Library in Washington, DC, and the public reading rooms of the organization if any are maintained. The documents may be read or copied during working hours.

(b) Copies to be made available to the public shall normally be provided on paper meeting the requirements of Executive Order (E.O.) 13423 or superseding E.O. and without charge. However, when such costs are significant, the organization may, in accordance with Section 1506.6(f) of the CEQ regulations, establish a fee which shall not exceed the actual cost of reproducing the copies. Multi-page documents are to be duplex printed (double-sided), unless otherwise required.

(6) *Commenting.*

(a) With respect to draft EISs, it is essential that the organizations consult with, and take account of the comments of, appropriate federal, state and local agencies. This shall involve the formal solicitation of review and comments on the draft statement (Section 1503.1, CEQ regulations). When appropriate, procedures for obtaining state and local comments shall be utilized (Section 1503.1(a)(2), CEQ regulations).

(b) Comments should also be requested from individuals or organizations which appear to have a special interest in some significant environmental aspect of the proposed action (Section 1503.1(a)(4), CEQ regulations).

(c) All substantive comments received on draft EISs (or summaries thereof where the comments are exceptionally long), should be attached to final EIS, whether or not each such comment is thought to merit individual discussion in the text of the statement (Section 1503.4(b), CEQ regulations).

(d) Section 102(2)(C) of NEPA requires that the final EIS shall accompany the proposal to which it relates through the agency review process.

#### 10. ACTIONS EXCLUDED IN ACCORDANCE WITH CEQ REGULATIONS.

In accordance with CEQ regulations (40 CFR 1500.6 and 1508.18(a)), some classes of actions may be thought to not trigger NEPA. Consultation with the Office of General Counsel must be initiated at the earliest time such an issue arises.

#### 11. OTHER NEPA REGULATORY PROVISIONS.

(a) *Emergency Actions/Alternate Arrangements:* In the event of an emergency situation, Treasury may be required to take an action to prevent or reduce the risk to the environment, public health, or safety that may impact the human environment without evaluating those impacts under NEPA. 40 CFR 1506 provides that CEQ may grant alternative arrangements for, but not eliminate, NEPA compliance where a national emergency, disaster, or similar great urgency makes it necessary to take actions that merit an environmental impact statement without observing all the provisions of CEQ regulations. The processing times may be reduced or, if the emergency situation warrants, preparation and processing of environmental impact statements may be abbreviated. Upon learning of the emergency situation, the EPM will immediately inform CEQ of the emergency situation when the proposed Treasury action is expected to result in significant impacts on the human environment. In some cases, the emergency action may be covered by an existing NEPA analysis or an exemption. In other cases, it may not be covered. In these cases, the CEQ (in consultation with EPM) will establish alternate arrangements for NEPA compliance. The EPM will provide continued follow-up consultation with CEQ throughout the duration of the emergency situation. The provisions of this section do not apply to actions taken after the emergency situation has been resolved or those related to recovery operations. In an EIS where the proposed action is not expected to result in significant impacts on the human environment, the EPM ensures that the appropriate NEPA documentation is prepared to the extent practicable before or concurrent with the emergency actions required to control the emergency and before any follow-up actions are taken (40 CFR 1506.11).

(b) *Incomplete or Unavailable Information:* If Treasury determines that there is incomplete or unavailable information while evaluating reasonably foreseeable significant adverse effects on the human environment in an EIS, it shall make clear that that such information is lacking.

If this information is essential to choosing a reasonable alternative and obtaining it is not cost prohibitive, Treasury shall include that information. If the information relevant to reasonably foreseeable significant adverse impacts cannot be obtained because the overall costs of obtaining it are exorbitant or the means to obtain it are not known, Treasury shall include within the EIS:

(1) a statement that such information is incomplete or unavailable;

(2) a statement of the relevance of the incomplete or unavailable information to evaluating reasonably foreseeable significant adverse impacts on the human environment;

(3) a summary of existing credible scientific evidence which is relevant to evaluating the reasonably foreseeable significant adverse impacts on the human environment; and

(4) Treasury's evaluation of such impacts based upon theoretical approaches or research methods generally accepted in the scientific community. For the purposes of this section, "reasonably foreseeable" includes impacts which have catastrophic consequences, even if their probability of occurrence is low, provided that the analysis of the impacts is supported by credible scientific evidence, is not based on pure conjecture, and is within the rule of reason.

(c) *Incorporation by Reference:* In order to reduce the size of documents, whenever possible, Treasury will incorporate material by reference into an EIS providing it will not impede Treasury and public review of the action. The incorporated material shall be cited in the document and its content briefly described. No material may be incorporated by reference unless it is reasonably available for inspection by potentially interested persons within the time allowed for comment. Material based on proprietary data which is itself not available for review and comment shall not be incorporated by reference.

## 12. REQUIREMENTS FOR FLOODPLAIN MANAGEMENT AND PROTECTION OF WETLANDS.

Executive Order 11988, "Floodplain Management," and Executive Order 11990, "Protection of Wetlands," direct federal agencies to ensure that the potential effects of any proposed actions they may take in a floodplain or wetland are considered and evaluated in their decision making.

In a **Federal Register** notice of May 24, 1978 (43 FR 22311), Treasury advised that, as a general rule, it does not engage in activities which would impact on floodplain or wetlands. It was further stated that no separate Treasury

procedures implementing these Executive Orders would be issued, but rather that such procedures would be incorporated in this directive.

(1) To the extent possible, Bureaus are to avoid actions which would result in modification or destruction of floodplain and wetlands and, wherever there is a practicable alternative, are to avoid direct or indirect support of new development or construction in a floodplain or wetlands.

(2) In the case of any proposed Department of the Treasury action which may involve floodplain or wetlands, and which may require the preparation of and EA or EIS, the assessment or statement shall include necessary data on the floodplain or wetlands in keeping with these procedures.

(3) In the event of floodplain or wetlands involvement, the following procedural steps are to be followed. (Although these steps specifically mention floodplain, they are also applicable to wetlands.)

(a) Determine if the proposed action is in a floodplain.

(b) Provide for public involvement in a floodplain management decision making process by informing the public of the intent to locate in the floodplain, and by encouraging public comments thereon.

(c) Identify and evaluate practicable alternatives to locating in a floodplain, including alternative sites, alternative actions, or no action.

(d) If determined that the only practicable alternative is to locate in a floodplain, identify the impacts of the proposed action using the NEPA process and EA or EIS procedures in this directive. Focus especially on the adverse impacts of the proposed action on lives and property in the area, and on natural and beneficial floodplain values.

(e) If harm to, or within, a floodplain may result from the proposed action, determine ways to minimize the harm and to restore and preserve the floodplain values. Measures should be considered to include the use of offsite floodplain/wetland mitigation "banks".

(f) Reevaluate the proposed alternatives, based on the information obtained and consider whether the proposed action is still feasible at the site or should be limited.

(g) A statement of findings and public explanation, including a brief comment period, must be provided for the proposed action if reevaluation determines that the proposed action is the only practicable alternative.

## 13. PROPOSALS FOR LEGISLATION.

A legislative environmental impact

statement is the detailed statement required by law to be included in a recommendation or report on a legislative proposal (that originates within Treasury) to Congress. A legislative EIS shall be considered part of the formal transmittal of a legislative proposal to Congress, although it may be sent to Congress up to 30 days later to allow time for completion and accuracy. In all instances, the legislative statement must be available in time for Congressional hearings and deliberations in order that it may serve as a basis for public and Congressional debate (Section 1506.8(a), CEQ regulations).

(a) Preparation of a legislative EIS shall conform to the requirements for EISs except as follows:

(1) There need not be a "scoping" process.

(2) The legislative EIS, although prepared in the same manner as a draft EIS, shall be considered that "detailed statement" required by statute. Provided that, when any of the following conditions exist, both a draft and final legislative EIS shall be prepared and circulated as provided in Sections 1503.1 and 1506.10 of the CEQ regulations.

(a) A congressional committee with jurisdiction over the proposal has a rule requiring both draft and final EISs.

(b) The proposal results from a study process required by statute.

(c) Legislative approval is sought for federal or federally assisted construction or other projects which the office/bureau recommends be located at specific geographic locations. For proposals requiring an EIS for the acquisition of space by the GSA, draft and final EISs shall be provided to GSA for use during the approval process.

(d) The organization prepares draft and final statements with an electronic copy to the EPM.

## 14. FILING AND DISTRIBUTION OF EISs AND SUPPLEMENTAL STATEMENTS.

a. The bureaus will communicate timely and provide electronic versions and written and bound copies, as needed, of their EIS and related documents concerning filing and distribution of EISs and Supplemental Statements with the ASM through the EPM. The EPM will place the documents on the Department of the Treasury Public NEPA Web site, and will be available for bureau consultation.

b. As of October 1, 2012 EPA no longer accepts paper copies or compact discs (CDs) of EISs for filing purposes. EPA's online tool *e-NEPA* (<http://www.epa.gov/compliance/nepa/>)



*submiteis/e-nepa-guide-on-registration-and-preparing-an-eis-for-electronic-submission.pdf*) meets their requirements for EIS filing. All submissions must be made through e-NEPA. At the same time as they are filed with EPA, EISs shall also be sent to commenting agencies and made available to the public (Section 1506.9, CEQ regulations). Any supplement to an EIS shall be made a part of the formal record, if such a record exists, before a final decision on the proposal is made (Section 1502.9(c)(3), CEQ regulations).

15. OTHER REQUIREMENTS.

a. Integrating Departmental Procedures with Other Environmental Review and Consultation Requirements.

(1) Section 1501.7(a)(6) of the CEQ regulations requires that, as part of the scoping process, agencies identify other environmental review and consultation requirements so that any other required analyses or studies may be prepared concurrently and integrated with EAs and EISs.

(2) The attention of the bureaus is directed particularly to the analyses and studies required by the Fish and Wildlife Coordination Act (16 U.S.C. 661, et seq.); the National Historic Preservation Act of 1966, as amended, (16 U.S.C. 470, et seq.); the Endangered Species Act of 1973 (16 U.S.C. 1531, et seq.); E.O. 11988, "Floodplain

Management," dated May 24, 1977; E.O. 11990, "Protection of Wetlands," dated May 24, 1977; CEQ Memorandum, "Interagency Consultation to Avoid or Mitigate Adverse Effects on Rivers in the Nationwide Inventory," dated August 10, 1980; CEQ Memorandum, "Analysis of Impacts on Prime or Unique Agricultural Lands in Implementing the National Environmental Policy," dated August 11, 1980; and other similar requirements.

b. EPA Review.

(1) Section 309 of the Clean Air Act (42 U.S.C. 7609) provides that the EPA Administrator shall comment in writing on the environmental impact of any matter within the area of EPA responsibility. Those areas include air and water quality, noise abatement and control, pesticide regulation, solid waste disposal, and generally applicable environmental radiation criteria and standards.

EPA has developed a set of criteria for rating draft EISs. The rating system provides a basis upon which EPA makes recommendations to the lead agency for improving the draft EIS. These are rated in two categories; rating the Environmental Impact of the Action, and rating the Adequacy of the Draft Environmental Impact Statement. Additional information can be found

here: <http://www.epa.gov/compliance/nepa/comments/ratings.html>

(2) If the EPA Administrator determines that the matter "is unsatisfactory from the standpoint of public health or welfare or environmental quality," the matter is to be referred to the CEQ in accordance with the criteria and procedures outlined in Sections 1504.2 and 1504.3 of the CEQ regulations.

(3) Under Section 102(2)(C) of NEPA, other federal agencies are authorized to make similar reviews and referrals in accordance with the criteria and procedures in Section 1504.2 and 1504.3 of the CEQ regulations.

c. All hardcopy reports required shall be printed on paper containing a minimum of 30 percent postconsumer fiber and also shall be printed or copied double-sided, to the degree possible.

**Appendix 1: Categorical Exclusions**

Categorical Exclusions (CEs)

The CE is intended to reduce paperwork and eliminate unnecessary EA and EIS preparation. Treasury actions which are considered to be categorically excluded are listed in the table below. The list is not exhaustive and any new CE shall be prepared in accordance with the instructions provided in Treasury Directive Publication (TD P) 75-02. The term "new" includes substantive revisions to existing CEs.

CE# .....	ADMINISTRATIVE AND REGULATORY ACTIVITIES. These categorical exclusions have the additional requirement to be conducted in conformance with Executive Orders 13423, Strengthening Federal Environmental, Energy, and Transportation Management, and 13514, Federal Leadership in Environmental, Energy, and Economic Performance.
A1 .....	Personnel actions, including recruiting, processing, paying, recordkeeping, and resource management; fiscal, general management, administrative activities, budgeting, other personnel actions, and travel.
A2 .....	Reductions, realignments, or relocation of personnel that do not result in exceeding the infrastructure capacity or change the use of space. An example of a substantial change in use of the supporting infrastructure would be an increase in vehicular traffic beyond the capacity of the supporting road network to accommodate such an increase.
A3 .....	Promulgation of rules, issuance of rulings or interpretations, and the development and publication of policies, orders, directives, notices, procedures, manuals, and other guidance documents of the following nature: (a) Those of a strictly administrative or procedural nature; (b) Those that adopt, without substantive change, statutory or regulatory requirements; (c) Those that implement, without substantive change, procedures, manuals, and other guidance documents; (d) Those that interpret or amend an existing regulation without changing its environmental effect; (e) Technical guidance on safety and security matters; or (f) Guidance for the preparation of security plans.
A4 .....	Information gathering, data analysis and processing, information dissemination, review, interpretation, and development of documents. If any of these activities result in proposals for further action, those proposals must be covered by an appropriate CE. Examples include but are not limited to: (a) Document mailings, publication and distribution, training and information programs, historical and cultural demonstrations, and public affairs actions. (b) Studies, reports, proposals, analyses, literature reviews; computer modeling; and non-intrusive information gathering activities.
A5 .....	Awarding of contracts for technical support services, ongoing management and operation of government facilities.
A6 .....	Procurement of non-hazardous goods and services, and storage, recycling, and disposal of non-hazardous materials and wastes, that complies with applicable requirements and is in support of routine administrative, operational, or maintenance activities. Storage activities must occur on improved land or in existing facilities. Examples of non-hazardous goods and services include, but are not limited to: (a) Office supplies, (b) Equipment, (c) Mobile assets, (d) Utility services, (e) Chemicals and low level radio nuclides for laboratory use, (f) Deployable emergency response supplies and equipment, and, (g) Waste disposal and contracts for waste disposal in established permitted landfills and facilities.

- A7 ..... The commitment of resources, personnel, and funding to conduct audits, surveys, and data collection provided that the technology or procedure involved is well understood and there are no adverse environmental impacts anticipated from it. If any of these commitments result in proposals for further action, those proposals must be covered by an appropriate CE. Examples include, but are not limited to:
- (a) Activities designed to support improvement or upgrade of management of natural resources, such as surveys for threatened and endangered species, wildlife and wildlife habitat, historic properties, and archeological sites; wetland delineations; minimal water, air, waste, material and soil sampling; audits, photography, and interpretation;
  - (b) Minimally-intrusive geological, geophysical, and geo-technical activities, including mapping and engineering surveys.
  - (c) Conducting Facility Audits, Environmental Site Assessments and Environmental Baseline Surveys, and,
  - (d) Vulnerability, risk, and structural integrity assessments of infrastructure.
- CE# ..... OPERATIONAL ACTIVITIES
- B1 ..... Research, development, testing, and evaluation activities, or laboratory operations conducted within existing enclosed facilities consistent with previously established safety levels and in compliance with applicable federal, tribal, state, and local requirements to protect the environment when it will result in no, or de minimis change in the use of the facility. If the operation will increase the extent of potential environmental impacts or is controversial, an EA (and possibly an EIS) is required.
- B2 ..... Transportation of personnel, equipment, and evidentiary materials in wheeled vehicles over existing roads or jeep trails established by federal, tribal, state, or local governments.
- B3 ..... Use and operation of an existing structure that would be compatible with and similar in scope to its ongoing functional uses and would be consistent with previously established safety levels and in compliance with applicable federal, tribal, state, or local requirements to protect the environment.
- B4 ..... Support for or participation in short-lived, beneficial community projects that do not involve construction, or significant physical alteration of the environment. Examples include, but are not limited to:
- (a) Earth Day activities,
  - (b) Cleanup of rivers and parkways, and
  - (c) Participation in "team building" activities.
- B5 ..... Approval of recreational or public activities or events at a location typically used for that type and scope (size and intensity) of activity that would not involve significant physical alteration of the environment. Examples include, but are not limited to:
- (a) Picnics, and
  - (b) Interpretive programs for historic and cultural resources, such as programs in conjunction with state and tribal Historic Preservation Officers, or with local historic preservation or re-enactment groups.
- B6 ..... Initial assignment or realignment of vehicles to existing operational facilities that have the capacity to accommodate such vehicles or where supporting infrastructure changes will be minor.
- B7 ..... Acquisition, installation, maintenance, operation, or evaluation of security equipment to protect people and materials at existing facilities and the eventual removal and disposal of that equipment in compliance with applicable federal, tribal, state, and local requirements to protect the environment. Examples of the equipment include, but are not limited to:
- (a) Low-level x-ray devices,
  - (b) Cameras and biometric devices,
  - (c) Passive inspection devices,
  - (d) Detection or security systems, and,
  - (e) Access controls, screening devices, and traffic management systems.
  - (f) Alarms,
  - (g) Fences and temporary barriers,
  - (h) Preventative security systems.
- B8 ..... Identification, inspections, surveys, or sampling, testing, seizures, quarantines, removals, sanitization, and monitoring of items that cause little or no physical alteration of the environment.
- B9 ..... Routine monitoring and surveillance activities that support law enforcement such as patrols, investigations, and intelligence gathering, but not including any construction activities. This CE would primarily encompass a variety of daily activities performed by Treasury emergency management, operations centers and security personnel.
- CE# ..... REAL ESTATE ACTIVITIES
- C1 ..... Acquisition of an interest in real property and all facilities on such property that is not within or adjacent to environmentally protected areas, including interests less than a fee simple, by purchase, lease, assignment, easement, condemnation, or donation, which does not result in a change in the functional use of the property.
- C2 ..... Lease extensions, renewals, or succeeding leases for real property and all facilities on such property where there is no change in the facility's use and all environmental permits have been acquired and are current.
- C3 ..... Transfer of administrative control over real property, including related personal property, between another federal agency and Treasury that does not result in a change in the functional use of the property.
- C4 ..... Determination that real property is excess to the needs of the Treasury and, in the case of acquired real property, the subsequent reporting of such determination to the General Services Administration.
- CE# ..... REPAIR AND MAINTENANCE ACTIVITIES
- D1 ..... Minor renovations and additions to buildings, roads, grounds, equipment, and other facilities that do not result in a change in the functional use of the real property (e.g. realigning interior spaces of an existing building, adding a small storage shed to an existing building, retrofitting for energy conservation, or installing a small antenna on a building roof).
- D2 ..... Routine upgrade, repair, maintenance, or replacement of equipment and vehicles, or other mobile assets (such as emergency generators) which is substantially the same as that routinely performed by private sector owners.
- D3 ..... Repair and maintenance of Treasury-managed buildings, roads, grounds, and other facilities which do not result in a change in functional use (e.g. replacing a roof, painting a building, resurfacing a road, common pest control activities, restoration of trails and firebreaks, culvert maintenance, grounds maintenance, existing security systems that do not require individual regulatory permits).
- D4 ..... Reconstruction and/or repair by replacement of existing utilities in an existing right-of-way or easement.
- CE# ..... CONSTRUCTION, INSTALLATION, AND DEMOLITION ACTIVITIES
- E1 ..... Installation, operation, maintenance, and removal of utility and communication systems (such as mobile antennas, data processing cable, and similar electronic equipment) that use existing rights-of-way, easements, utility distribution systems, and/or associated facilities.
- E2 ..... Addition to an existing structure or improvement of land where all of the following conditions are met:
- (a) The structure and proposed use are compatible with applicable federal, tribal, state, and local planning and zoning standards and consistent with federally approved state coastal management programs,
  - (b) The site is in a previously disturbed location,

	<ul style="list-style-type: none"> <li>(c) The proposed use will not substantially increase the number of motor vehicles at the facility or in the area,</li> <li>(d) The site and scale of construction or improvement are consistent with those of existing, adjacent, or nearby buildings, and,</li> <li>(e) The construction or improvement will not result in uses that exceed existing support infrastructure capacities (roads, sewer, water, parking, etc.).</li> <li>(f) The original footprint of a Treasury facility is not increased by more than 10 percent.</li> </ul>
E3 .....	<p>Acquisition, installation, operation, and maintenance of equipment, devices, and/or controls necessary to mitigate effects of Treasury's actions on health and the environment. Examples include but are not limited to:</p> <ul style="list-style-type: none"> <li>(a) Installation of new emissions and pollution control equipment whose new emissions are minor or offset by emission credits or by the removal of other equipment and it does not result in increased air emissions. The installation is done in compliance with all Federal, state, local and tribal requirements. Examples include adding new equipment for printing currency while using credits to offset the emissions;</li> <li>(b) Noise abatement measures, including construction of noise barriers, installation of noise control materials, or planting native trees and/or native vegetation for use as a noise abatement measure, and,</li> <li>(c) Devices to protect human or animal life, such as raptor electrocution prevention devices, fencing and grating to prevent accidental entry to hazardous or restricted areas, and rescue beacons to protect human life.</li> </ul>
E4 .....	Removal or demolition, along with subsequent disposal of debris to permitted or authorized off-site locations, of non-historic buildings, structures, other improvements, and/or equipment in compliance with applicable environmental and safety requirements.
E5 .....	Natural resource management activities to enhance native flora and fauna, including site preparation, and landscaping.
E6 .....	Reconstruction of roads on Treasury facilities, where runoff, erosion, and sedimentation issues are mitigated through implementation of best management practices as described in EPA's National Menu of Best Management Practices for Stormwater Phase II.
E7 .....	Construction of physical fitness and training trails for non-motorized use on Treasury facilities in areas that are not environmentally protected, where run-off, erosion, and sedimentation are mitigated through implementation of best management practices.
CE# .....	<b>HAZARDOUS/RADIOACTIVE MATERIALS MANAGEMENT AND OPERATIONS</b>
F1 .....	Routine procurement, transportation, distribution, use storage, and off-site disposal of hazardous materials that comply with all applicable federal, state, local, and tribal requirements.
F2 .....	Reuse, recycling, and disposal of solid, medical, radiological, and hazardous waste generated incidental to Treasury activities that comply with applicable federal, state, local, and tribal requirements. Examples include but are not limited to: <ul style="list-style-type: none"> <li>(a) Appropriate treatment and disposal of medical waste conducted in accordance with all federal, state, local and tribal laws and regulations,</li> <li>(b) Temporary storage and disposal of solid waste, conducted in accordance with all federal, state, local and tribal laws and regulations,</li> <li>(c) Disposal of radiological waste through manufacturer return and recycling programs, and,</li> <li>(d) Hazardous waste minimization activities.</li> </ul>
F3 .....	Use (that may include the processes of installation, maintenance, non-destructive testing, and calibration), transport, and storage of hand-held, mobile or stationary instruments, containing sealed radiological and radioactive materials, to screen for possible security violations in compliance with commercial manufacturers' specifications, as well as applicable federal requirements to protect the human environment. Examples of such instruments include but are not limited to: <ul style="list-style-type: none"> <li>(a) Gauging devices, tracers, and other analytical instruments,</li> <li>(b) Instruments used in industrial radiography,</li> <li>(c) Systems used in medical and veterinary practices and,</li> <li>(d) Nuclear Regulatory Commission (NRC) approved, sealed, small source radiation devices for scanning vehicles and packages where radiation exposure to employees or the public does not exceed 0.1 rem per year and where systems are maintained within the NRC license parameters at existing facilities.</li> </ul>
CE# .....	<b>TRAINING AND EXERCISES</b>
G1 .....	Training of security personnel using existing facilities where the training occurs in accordance with applicable permits and other requirements for the protection of the environment. This exclusion does not apply to training that involves the use of live chemical, biological, or radiological agents except when conducted at a location designed and constructed to contain the materials used for that training. Examples include but are not limited to: <ul style="list-style-type: none"> <li>(a) Administrative or classroom training,</li> <li>(b) Vehicle operation training,</li> <li>(c) Security specialties,</li> <li>(d) Crowd control training,</li> <li>(e) Enforcement response, self-defense, and interdiction techniques training, and,</li> <li>(f) Techniques for use in fingerprinting and drug analysis.</li> </ul>

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort

to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). The IRS is soliciting comments concerning information collection requirements related to residence rulings involving U.S. possessions.

**DATES:** Written comments should be received on or before October 21, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:** Title: Residence Rulings Involving U.S. Possessions.

OMB Number: 1545-1930.

Regulation Project Number: T.D. 9248.