

be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

- (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility;
- (b) the accuracy of the agency's estimate of the burden of the collection of information;
- (c) ways to enhance the quality, utility, and clarity of the information to be collected;
- (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and
- (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 29, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

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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 purpose of this notice is to inform the public that the Department of the Treasury (Treasury or the Department) is issuing its final policy and procedures for implementing the National Environmental Policy Act of 1969 (NEPA) and related executive orders and requirements. This Notice adopts the proposed Directive and accompanying guidelines, published on August 22, 2014, with minor revisions.

**DATES:** This Directive will be effective on May 6, 2015.

**FOR FURTHER INFORMATION CONTACT:** Daniel Cain, Acting Director, Treasury Operations, at 202-622-0074 (not a toll-free number) or *Daniel.Cain@do.treas.gov*.

## SUPPLEMENTARY INFORMATION:

### Background

The National Environmental Policy Act (NEPA) requires federal agencies to integrate environmental values into their decision-making processes by considering the environmental impacts of their proposed actions and reasonable alternatives to those actions. The Department's final Directive and accompanying guidelines establish a policy and procedures to ensure the integration of environmental considerations into the activities of the Department of the Treasury. A copy of the final Directive is available at <http://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/directives-numeric.aspx>.

The Directive outlines roles and responsibilities for compliance with NEPA and establishes a framework for the balanced and proactive consideration of NEPA in the planning and execution of Treasury activities. 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 final Directive includes processes for preparing Environmental Assessments, Findings of No Significant Impact, and Environmental Impact Statements. It also includes Categorical Exclusions (CE) identifying the actions that normally do not have the potential for significant environmental impacts. The Department will use this Directive in conjunction with NEPA, the Council on Environmental Quality regulations at 40 CFR parts 1500-1508, and other pertinent environmental laws, regulations, and Executive Orders.

### Changes

The Department published a draft Directive (including an associated Directive Publication), and a request for comments in the **Federal Register** on August 22, 2014. 79 FR 49834. The draft

Directive proposed Treasury policy for meeting the requirements under NEPA, including a proposed list of categories of Treasury actions that absent extraordinary circumstances are excluded from further consideration in an Environmental Assessment or Environmental Impact Statement, known as categorical exclusions.

The Department received three comments on the proposed Directive during the comment period. After considering the comments received, the Department now adopts the proposed Directive with minor revisions to help clarify the categorical exclusion and extraordinary circumstance analysis and documentation requirements and procedures. Specifically, the Department revised draft Directive Publication Section 7.a to eliminate language that could have suggested that Treasury bureau heads had authority to establish categorical exclusions in addition to those set forth in Appendix 1 of the Directive Publication.

The Department further revised draft Directive Publication Section 7.a to state more clearly and consistently that an extraordinary circumstance exists and will preclude reliance on a CE if the conditions specified in the extraordinary circumstances create the potential for a significant environmental impact.

Treasury also revised draft Directive Section 7.b., which, as originally worded, would have suggested that documentation was required whenever a CE was applied. As revised, the Section states that documentation is required when a CE is applied to a new or unusual activity. In addition, the revisions to this Section clarified the internal process for documentation and converted the form at Appendix 1 to a suggested format that may be adapted as necessary for application to a specific action.

The Department also made minor revisions to Appendix 1 to clarify the application of CE's A7 and B1.

**Brodi Fontenot,**

*Assistant Secretary for Management.*

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