

## 31 C.F.R. § 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;

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)