UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 1 – NEW ENGLAND
5 POST OFFICE SQUARE – SUITE 100
BOSTON, MASSACHUSETTS 02109-3912

URGENT LEGAL MATTER -- PROMPT REPLY NECESSARY
CERTIFIED MAIL: RETURN RECEIPT REQUESTED

January 9, 2018

Ansonia Copper & Brass, Inc.
Ansonia Specialty Metals, LLC
c/o Raymond L. McGee
7 Pine Ledge Road
Brant Lake, NY 12815-1744

Re: **Request for Information** Pursuant to Section 104 of CERCLA
Liberty Street Ansonia Copper & Brass Site, Ansonia, CT

Dear Mr. McGee:

This letter seeks your cooperation in providing information and documents relating to environmental conditions at, and cleanup of, the Liberty Street Ansonia Copper & Brass Site located in Ansonia, Connecticut (the "Site") which is further described in Attachment 1.

The United States Environmental Protection Agency ("EPA") is conducting a removal action at the Site and is continuing its investigation into the release or threatened release of hazardous substances, pollutants and contaminants at the Site. This investigation includes an inquiry into the identification, nature, source and quantity of materials transported to or generated, treated, stored or disposed of at the Site. EPA is also seeking information concerning those persons responsible for the cleanup of the Site and their ability to finance that cleanup.

Pursuant to the authority of Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. § 9604(e), you are hereby requested to respond to the Information Request set forth in the Enclosures to this letter.

While EPA seeks your voluntary cooperation in this investigation, compliance with the Information Request is required by law. Failure to provide a complete truthful response to this Information Request within **thirty (30) days** of your receipt of this letter, or to adequately justify such failure to respond, may subject you to an enforcement action by EPA pursuant to Section 104(e) of CERCLA. This provision permits EPA to seek the imposition of penalties of up to fifty-four thousand seven hundred eighty-nine dollars ($54,789) for each day of non-compliance.

SEMS Doc ID 100001508

Please note that responses which are incomplete, ambiguous, or evasive will be treated as complete non-compliance with this Information Request. Also be further advised that provision of false, fictitious, or fraudulent statements or representations may subject you to criminal penalties under 18 U.S.C. § 1001.

This Information Request is not subject to the approval requirements of the Paperwork Reduction Act of 1980, 44 U.S.C. § 3501 *et seq.*

Your response to this Information Request should be mailed to:

Tina Hennessy, Enforcement Coordinator
U.S. Environmental Protection Agency
Office of Site Remediation & Restoration
5 Post Office Square, Suite 100 (OSRR02-2)
Boston, MA 02109-3912

If you have general questions concerning the Site or this Information Request, please contact Tina Hennessy at (617) 918-1216. If you have any legal questions, please contact Michelle Lauterback, Senior Enforcement Counsel, U.S. Environmental Protection Agency, Office of Environmental Stewardship, 5 Post Office Square, Suite 100 (OES04-3), Boston, MA 02109-3912, or at (617) 918-1774.

Due to the seriousness of the problem at the Site and the legal ramifications of your failure to respond properly, EPA strongly encourages you to give this matter your immediate attention and to respond to this Information Request within the time specified above.

Thank you for your cooperation in this matter.

Sincerely,

Edward J. Bazenas, Chief
Emergency Response & Removal Section I

Enclosures

cc: Tina Hennessy, EPA Enforcement Coordinator
Michelle Lauterback, EPA Senior Enforcement Counsel

ENCLOSURE A

INFORMATION REQUEST FOR ANSONIA COPPER & BRASS, INC. LIBERTY STREET ANSONIA COPPER & BRASS SUPERFUND SITE

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Period Being Investigated: January 1, 1986 to the Present

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In addition to the questions which follow, this enclosure includes a declaration, a site description, detailed instructions for responding to this request, and definitions of words such as "Respondent," "identify," and "waste" used in the questions. These materials appear at the end of the questions; please refer to them in answering all questions. Of particular importance:

- Answer each question with respect to the period being investigated noted above unless the question indicates otherwise.
- Answer all questions completely in accordance with the definitions and instructions.
- Complete the enclosed declaration.
- For each question, identify all persons and documents relied upon in the preparation of the answer.
- All information provided for which you are making a claim of business confidentiality or which contains personal privacy information should be contained on separate sheets and clearly marked as confidential or private.
- This request imposes a **continuing obligation** upon you to submit responsive information discovered after your original response is submitted to EPA.

1. Information Request Questions

NOTE: All questions in this section refer to the present time unless otherwise indicated.

a. Provide the full legal name, mailing address, and email address of Respondent.

b. For each person answering these questions on behalf of Respondent, provide:

i. full name;
ii. title;
iii. business address; and
iv. business telephone number, email address and FAX machine number.

c. If Respondent wishes to designate an individual for all future correspondence concerning the Site, including any legal notices, please provide that individual's name, address, telephone number, email address and FAX number, and the designated individual's relationship to the Respondent.

2. Legal and Financial Information for Respondent, Ansonia Copper & Brass, Inc.

NOTE: All questions in this section refer to the time period being (2010 to the Present), unless otherwise specifically indicated below.

NOTE: On March 22, 2017, EPA sent you a list of documents that you must submit to EPA in order for EPA to perform an ability to pay analysis. Subsequently, you produced some of the requested documents but not all of the documents necessary for EPA to complete its financial analysis. EPA requests that you provide a complete response and documents for each of these questions below.

a. Complete, fully, the attached **Financial Statement for Businesses** (Enclosure C) for Respondent and provide all supporting documentation.

b. Provide complete copies of all federal and state tax returns (income tax, gift tax, estate tax, or other), including all complete schedules, for Respondent from 2012 to the Present, as submitted to the Internal Revenue Service.

i. Please indicated why you did not file tax returns after February 2012.
ii. Please explain why the 2012 Asset sale to Ansonia Specialty Metals, LLC, was not reported on your tax returns.

c. Complete fully, the attached IRS Form 8821 Tax Information Authorization Form (Enclosure D).

d. Provide audited financial statements for Respondent from 2012 to the present, including income statements, balance sheets, cash flow reports, shareholder's equity reports, financial audits or other financial reports showing Respondent's assets, profits, liabilities and current financial status. **These were requested previously but not provided. If you are unable to provide these documents, see question 12 below.**

e. Provide all signed and dated loan applications filed by Respondent from 2012 to the present. **These were requested previously but not provided. If you are unable to provide these documents, see question 12 below.**

f. Provide complete documentation for all short and long term mortgages outstanding, including but not limited to notes, collection notices, and mortgages from 2012 to the present. **These were requested previously but not provided. If you are unable to provide these documents, see question 12 below.**

g. If Respondent is, or was at any time, a corporation provide:

i. the date of incorporation;
ii. state of incorporation;
iii. the names of all officers from 2012 to the present, including their titles and dates of office;
iv. the names of all directors from 2012 to the present including their titles and dates of office;
v. the names of all shareholders owning the company's stock at any time from 2012 to the present; including the name, current or most recent address and phone number of each shareholder; and the number of shares held by each shareholder; and
vi. the names and addresses of all parent and subsidiary entities affiliated with the company.

h. If Respondent has filed for bankruptcy, provide:

i. the U.S. Bankruptcy Court in which the petition was filed;
ii. the docket numbers of such petition;
iii. the date the bankruptcy petition was filed;
iv. whether the petition is under Chapter 7 (liquidation), Chapter 11 (reorganization), or other provision; and
v. a brief description of the current status of the petition.

i. If Respondent no longer exists as a legal entity because of dissolution provide:

i. a brief description of the nature and reason for dissolution;
ii. the date of dissolution;
iii. documents memorializing or indicating the dissolution of the entity;

iv. a statement of the net worth of the entity at the time of termination; and
v. a statement of how and to whom the entity's assets were distributed.

j. If Respondent no longer exists as the same legal entity it was during the period being investigated because of transactions involving asset purchases or mergers, provide:

i. a brief statement describing the nature of the asset purchases or mergers;
ii. the titles and dates of the documents that embody the terms of such transactions;
iii. the identities of the seller, buyer and any other parties to such transactions; and
iv. copies of the documents that embody the terms of such transactions (*e.g.*, purchase agreements, merger and dissolution agreements).

k. Identify each of Respondent's predecessors and/or successors-in-interest and provide a description of the relationship between Respondent and each of those predecessors and/or successors-in-interest.

l. Provide a signed copy of the Asset Purchase Agreement between Respondent and Ansonia Specialty Metals, LLC, including all exhibits. **The Asset Purchase Agreement previously given by you to EPA was not signed and did not include any exhibits. Please provide the final fully executed documents with the exhibits. If you are unable to provide these documents, see question 12 below.**

m. If Respondent has ever done business under any other name;

i. list each such name; and
ii. list the dates during which such name was used by the company.

n. Provide name and address of the person and/or accountant in charge of preparing or reviewing Respondent's annual report, and provide a copy of the most recent annual report.

o. Provide copies of all UCC filings filed by Respondent and against Respondent from 2012 to the Present

p. Provide copies of Respondent's corporate minute books from 2012 to the Present, and any related corporations.

3. Relationship(s) to Other Entities

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **RLM Associates Corporation** relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

b. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **Ansonia Specialty Metals, LLC** relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s);
ii. the dates such contract(s), agreement(s) or relationship(s) existed; and
iii. a description of any formal or informal arrangements for use of any of the Ansonia Copper and Brass facilities or equipment for the purposes of carrying on the business of Ansonia Specialty Metals, LLC, including the type of uses conducted and nature of any hazardous substances included in those uses.

c. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **BWM Metals, LLC**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

d. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **BW Metals, LLC**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

e. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **Del Mar Master Fund, Ltd.**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

f. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **B.W. Capital Partners**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

g. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **William E. Wolf**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

h. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **McGee Family Holdings I, LLC**, relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

i. Please describe, and provide any and all documentation in your custody, control or possession for each and every contract, agreement, or other relationship Respondent had or has with **McGee Family Holdings II, LLC** relating to, referring to or affecting the Site, including:

i. a general statement of the nature of such contract(s), agreement(s) or relationship(s); and
ii. the dates such contract(s), agreement(s) or relationship(s) existed.

4. Insurance

NOTE: All questions in this section refer to the time period (2010 to the Present).

a. Provide copies of all property, casualty and/or liability insurance policies, and any other insurance contracts referencing the Site or facility (including, but not limited to, Environmental Impairment Liability, Pollution Legal Liability, Cleanup Cost Cap or Stop Loss Policies, Institutional Controls and Post Remediation Care Insurance). Include any and all policies providing the Respondent with insurance for loss or damage to the Site property.

b. To the extent not provided in Question a. above, provide copies of all insurance policies that may potentially provide the Respondent with insurance for bodily injury or property damage in connection with the Site and/or Respondent's business operations (including, but not limited to, Comprehensive General Liability). Include, without limitation, all primary, excess, and umbrella policies.

c. To the extent not identified in Questions a. or b. above, provide all other evidence of casualty, liability and/or pollution insurance issued to Respondent for the period being investigated.

d. If there are any such policies of which you are aware but neither possess copies, nor are able to obtain copies, identify each such policy to the best of your ability by identifying:

i. the name and address of each insurer and of the insured;
ii. the type of policy and policy numbers;
iii. the per occurrence policy limits of each policy; and
iv. the effective dates for each policy.

e. Identify all previous settlements by Respondent with any insurer which relates in any way to environmental liabilities and/or to the policies referenced above, including:

i. the date of the settlement;
ii. the scope of release provided under each settlement;
iii. the amount of money paid by the insurer pursuant to such settlement; and
iv. provide copies of all such settlement agreements.

f. Identify all communications and provide all documents that evidence, refer, or relate to claims made by or on behalf of the Respondent under any insurance policy in connection with the Site. Include any responses from the insurer with respect to any claims.

g. Identify any and all insurance, accounts paid or accounting files that identify Respondent's insurance policies.

h. List all named insureds on property, pollution and/or casualty liability insurance providing coverage to Respondent during the period being investigated including the nature of the insurance requirement and the years when the evidence was required.

5. Lease(s)

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. Identify all lease(s), sublease(s), and all other written or oral agreements for the use and/or occupancy of the property within the Site boundaries, including:

i. each lessor or landlord and each lessee or tenant of property within the Site;
ii. the beginning and ending dates of each such arrangement; and
iii. describe the specific real estate and/or buildings to which each such arrangement relates.

b. Provide copies of all documents related to each lease, sublease, or similar property interest of property within the Site boundaries, including but not limited to all documents reflecting the purpose or terms of each lease, sublease or similar property interest.

c. Describe all activities undertaken at the Site by each lessee/tenant including, but not limited to:

i. a brief narrative of the day to day operation of the Site for every three year period during the period being investigated;
ii. a description of the activities at the Site by date;
iii. a description of the generation, storage, placement, disposal or treatment of wastes at the Site;
iv. the identification of (see Definitions) contractors, tenants, or others who carried out operations at the Site;
v. a description of the activities each contractor or other took at the Site by date;
vi. a description of the collection of monies or other compensation for the use of the Site by others;
vii. a description of the construction and/or demolition of any surface or subsurface structures at the Site (including but not limited to the dates such activities took place); and
viii. a description of any other significant operations or activities at the Site.

d. Provide a description of all hazardous materials used at the Site by each tenant or operator.

6. Respondent's Operations

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. State the beginning and ending dates of Respondent's operations at the Site.

b. Describe the nature of Respondent's operations at the Site including:

i. a description of Respondent's activities by date;
ii. specific types of materials used (*e.g.*, metals, dyes, oils, solvents);
iii. how and where chemicals were stored, handled, placed or disposed of at the Site (*e.g.*, chemicals were stored in vats/trenches/pits, or stored on pallets in drums/containers); and
iv. provide a sketch of the location(s) where chemicals were stored, handled, placed or disposed.

c. Provide copies of all local, state, and federal permits or licenses for the operations at the Site, including but not limited to permits for the transport, receipt, generation, handling, mixing, reclamation, recycling, storage, or disposal of wastes.

d. Provide copies of all documents which were created or kept concerning Site operations by owners, lessees, tenants, contractors, site managers, or others, including but not limited to:

i. documents concerning waste disposal practices;
ii. documents concerning waste disposal policies, procedures, or guidelines;
iii. documents concerning the location of wastes placed or disposed at the Site;
iv. documents concerning the entities and/or individuals who brought wastes to the Site; and
v. documents concerning responsibility for and supervision of waste disposal practices at the Site.

e. Provide copies of Materials Safety Data Sheets ("MSDS") for materials used in Respondent's operations.

f. Describe each type of waste brought to or generated at the Site during Respondent's operation from the time Respondent began operating at the Site to the present, including but not limited to:

i. the name of each type of waste;
ii. the chemical composition of each type of waste;

iii. the color of each type of waste;
iv. the odor of each type of waste;
v. the physical state of each type of waste (*e.g.*, liquid, solid, sludge); and
vi. whether the waste was hazardous, toxic, flammable, reactive, corrosive, or was otherwise a hazardous substance.

g. For each legal action brought against current or prior owners, tenants, or site operators/managers of the Site regarding Site operations, permitting, or environmental matters, provide:

i. the caption name, jurisdiction, and docket number (*e.g.*, U.S. v. Owner (D.N.H. 92-003));
ii. the date such action was initiated;
iii. the names of parties to the action; and
iv. the final disposition or current status of the action.

7. Respondent's Wastes and Waste Streams (including By-Products)

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. Complete the enclosed "Waste Survey" (Enclosure E) checking each substance present in Respondent's wastes or by-products and providing all requested information for each such substance that is checked.

b. For each type of waste (including by-products) from Respondent's operations, including but not limited to all liquids, sludges and solids, provide the following information:

i. its physical state;
ii. its nature and chemical composition;
iii. its color;
iv. its odor;
v. the approximate monthly and annual volumes of each type of waste (*e.g.*, gallons, cubic yards, pounds); and
vi. the dates (beginning and ending) during which each type of waste was produced by Respondent's operations.

8. Respondent's Disposal/Treatment/Storage/Recycling/Sale of Waste (including By-Products)

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. Identify (see Definitions) all individuals who had responsibility for the disposal, treatment, storage, recycling or sale of Respondent's wastes at the Site.

b. Identify (see Definitions) of all individuals who had knowledge of the disposal, treatment, storage, recycling or sale of Respondent's wastes at the Site.

c. Identify (see Definitions) all individuals who currently have and those who have had responsibility for Respondent's environmental matters.

d. For the previous three responses, also provide each individual's:

i. job title;
ii. duties;
iii. dates performing those duties;
iv. supervisors for those duties;
v. current position or, if such individual is no longer employed by Respondent, the date of the individual's resignation;
vi. the nature of the information possessed by such individuals concerning Respondent's waste management; and
vii. the current address and telephone number of each such individual.

e. Describe all wastes disposed by Respondent into the drains at the Site including but not limited to:

i. the nature and chemical composition of each type of waste;
ii. the dates on which those wastes were disposed;
iii. the approximate quantity of those wastes disposed by month and year;
iv. the location to which these wastes drained (*e.g.,* on-site septic system, on-site storage tank, pretreatment plant, Publicly Owned Treatment Works ("POTW")); and
v. whether and what pretreatment was provided.

9. Site Characteristics

NOTE: All questions in this section refer to the period being investigated (1986 to the Present).

a. Describe the physical layout and characteristics of the property, for each three-year period during the period being investigated, including but not limited to:

i. surface structures (*e.g.*, buildings, gates, fences, tanks, lagoons, settling ponds, bridges, substation);
ii. subsurface structures (*e.g.*, underground tanks, storm water systems, sanitary sewer systems, drains, leach fields, septic systems); and

iii. ground water wells.

b. Provide all maps in your possession depicting each of these characteristics and its location on the property.

c. Describe all leaks, spills, or releases at or from the property of materials that were or may have been hazardous, toxic, flammable, reactive, or corrosive, or may have contained hazardous substances, including, but not limited to:

i. the date of each such occurrence;
ii. the specific location of each such occurrence; and
iii. the materials that were involved in each such occurrence in terms of the nature, composition, color, smell, and physical state (solid or liquid) of such material.

d. Describe and provide the dates of all activities undertaken by Respondent and others to:

i. address all leaks, spills, or releases of materials at or from the property; and
ii. to prevent a threatened leak, spill, or release at or from the property.

e. Provide all documents related to government inspections of the Site during the period being investigated, including but not limited to inspection reports and communications between the Site operators or owners and the government entity concerning the operation of the Site.

f. Describe the condition of the property at the beginning and during Respondent's operation. Identify and provide copies of any and all environmental studies, sampling and/or analysis, notes, correspondence and memoranda pertaining to the condition and contents of the property.

g. Describe the condition of the property at the time Respondent's operation ended. Identify and provide copies of any and all environmental studies, sampling and/or analysis, notes, correspondence and memoranda pertaining to the condition and contents of the property.

10. Information From Others

a. If not already included in your response, if you have reason to believe that there may be persons able to provide a more detailed or complete response to any of these questions or who may be able to provide additional responsive documents, (including but not

limited to information about current and past uses of the Site) identify such persons and the additional information or documents that they may have.

11. Compliance With This Request

a. Describe all sources reviewed or consulted in responding to this request, including but not limited to:

i. the names of all individuals consulted;
ii. the current job title, job description, address and telephone number of each individual consulted;
iii. the job title and job description during the period being investigated of each individual consulted;
iv. whether each individual consulted is a past employee of Respondent;
vi. the nature of all documents reviewed;
vii. the locations where those documents reviewed were kept prior to review; and
viii. the location where those documents reviewed are currently kept.

12. Document Retention

a. If any of the documents solicited in this information request are no longer available, please indicate the reason why they are no longer available. If the records were destroyed, provide us with the following:

i. your document retention policy;
ii. a description of how the records were destroyed (*e.g.*, burned, archived,
iii. trashed) and the approximate date of destruction;
iv. a description of the type of information that would have been contained in the documents; and
v. the name, job title and most current address known by you of the person(s) who would have produced these documents; the person(s) who would have been responsible for the retention of these documents; and the person(s) who would have been responsible for the destruction of these documents.

The following form of declaration must accompany all information submitted by Respondent in response to the Information Request:

DECLARATION

I declare under penalty of perjury that I am authorized to respond on behalf of

_____ and that the foregoing is complete, true, and correct.
Respondent

Executed on _____, 20__

_____
Signature

_____
Type Name

_____
Title

ENCLOSURE B

INFORMATION REQUEST INSTRUCTIONS

1. Answer Every Question Completely. You are required to provide a separate answer to each and every question and subpart of a question set forth in this Information Request. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to the penalties set out in the cover letter.

2. Number Each Answer. Number each answer with the number of the question to which it corresponds.

3. Provide Information about the Period Being Investigated. You are required to answer each question with respect to the period being investigated. If the response fails to address the period being investigated, EPA will consider this a failure to comply with the request and may take action against you for this noncompliance.

4. Provide the Best Information Available. You must provide responses to the best of Respondent's ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered non-compliance with this Information Request.

5. Identify Sources of Answer. For each question, identify (see Definitions) all the persons and documents that you relied on in producing your answer.

6. Submit Documents with Labels Keyed to Question. For each document produced in response to this Information Request, indicate on the document (or in some other reasonable manner) the number of the question to which it responds.

7. Continuing Obligation to Provide/Correct Information. If additional information or documents responsive to this Request become known or available to you after you respond to this Request, EPA hereby requests pursuant to CERCLA Section 104(e) that you supplement your response to EPA. Failure to supplement your response within thirty (30) days of discovering such responsive information may subject you to $54,789 per day penalties. If at any time after the submission of this response, you discover or believe that any portion of the submitted information is false or misrepresents the truth, you must notify EPA of this fact as soon as possible and provide EPA with a corrected response. If any part of the response to this Information Request is found to be false, the signatory to the response and the Respondent may be subject to criminal prosecution.

8. Complete the Enclosed Declaration. You are required to complete the enclosed declaration which certifies that the information you are providing in response to this Information Request is true, accurate, and complete.

9. Confidential Information. The information requested herein must be provided even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested pursuant to Sections 104(e)(7)(E) and (F) of CERCLA, 42 U.S.C. §§ 9604(e)(7)(E) and (F), and Section 3007(b) of RCRA, 42 U.S.C. § 6927(b), and 40 C.F.R. § 2.203(b). All information claimed to be confidential should be contained on separate sheet(s) and should be clearly identified as "trade secret" or "proprietary" or "company confidential." These separate marked sheets should be submitted to EPA by hard copy or compact disc, and not by email. Personal financial information, including individual tax returns, may also be claimed as confidential. In addition, please note that you bear the burden of substantiating your confidentiality claim. Your claim of confidentiality should be supported by the submission of information supporting such a claim; the type of information to be submitted is set out in 40 C.F.R. Part 2. Information covered by a claim of confidentiality will be disclosed by EPA only to the extent, and only by means of the procedures, provided in 40 C.F.R. §§ 2.201-2.311. **If no such claim accompanies the information when it is received by EPA, or if you do not assert such claim on the information, it may be made available to the public by EPA without further notice to you**. You should read the above cited regulations carefully before asserting a business confidentiality claim, since certain categories of information are not properly the subject of such a claim.

10. Disclosure to EPA Contractor. Information which you submit in response to this Information Request will be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. 2.310(h), even if you assert that all or part of it is confidential business information. Please be advised that EPA intends to disclose all responses to this Information Request to one or more of its private contractors listed in the attached EPA Contractor List for the purpose of organizing and/or analyzing the information contained in the responses to this Information Request. If you are submitting information which you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within fourteen (14) days of receiving this Information Request.

11. Personal Privacy Information. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy should be segregated from your responses, included on separate sheet(s), and marked as "Personal Privacy Information." You should note however, that unless prohibited by law, EPA may disclose this information to the general public without further notice to you. (Please see Instruction 9 for information concerning treatment of individual tax returns.)

12. Objections to Questions. While the Respondent may indicate that it objects to certain questions in this Information Request, it must provide responsive information notwithstanding those objections. To object without providing responsive information may subject Respondent to the penalties set out in the cover letter.

13. Claims of Privilege. If you claim that any document responsive to this Information Request is a communication for which you assert that a privilege exists for the entire document, identify

(see Definitions) the document and provide the basis for asserting the privilege. For any document for which you assert that a privilege exists for a portion of it, provide the portion of the document for which you are not asserting a privilege, identify the portion of the document for which you are asserting the privilege, and provide the basis for such an assertion. Please note that regardless of the assertion of any privilege, any facts contained in the document which are responsive to the Information Request must be disclosed in your response.

EPA CONTRACTOR LIST
Updated April, 2017

CONTRACTOR	CONTRACT NUMBER
ASRC Federal Mission Services Effective: February 15, 2017 Subcontractor: Booz Allen Hamilton	Contract # EP-W-17-011
Eisenstein Malanchuk LLP Effective: March 1, 2013	Contract # EP-W-013-006
KGSNE JV, LLC Effective: April 5, 2017 Subcontractor: TechLaw, Inc.	START 8(a) Contract # EP-S-11701
Industrial Economics, Inc. Effective: 2016	Contract # EP EP-W-16-023

INFORMATION REQUEST DEFINITIONS

All terms not defined herein shall have their ordinary meaning, unless such terms are defined in CERCLA, 42 U.S.C. Section 9601 et seq., RCRA, 42 U.S.C. Section 6901 et seq., or Volume 40 of the Code of Federal Regulations (CFR), in which case such statutory or regulatory definitions shall apply.

The following definitions shall apply to the following words as they appear in this Information Request and related Enclosures:

1. The term "you" or "Respondent" shall mean the addressee of this Request (Ansonia Copper & Brass, Inc., Ansonia Specialty Metals, LLC, and Raymond McGee), the addressee's officers, managers, employees, contractors, trustees, partners, successors, assigns, and agents, and any predecessor or successor corporations or companies, and/or any subsidiaries thereof.

2. The terms "document" and "documents" shall mean any method of recording, storing, or transmitting information. "Document" shall include but not be limited to:

(a) writings of any kind, formal or informal, whether or not wholly or partially in handwriting, including (by way of illustration and not by way of limitation) any of the following:

1. invoice, receipt, endorsement, check, bank draft, cancelled check, deposit slip, withdrawal slip, order;
2. letter, correspondence, fax, telegram, telex, Email;
3. minutes, memorandum of meetings and telephone and other conversations, telephone messages;
4. agreement, contract, and the like;
5. log book, diary, calendar, desk pad, journal;
6. bulletin, circular, form, pamphlet, statement;
7. report, notice, analysis, notebook;
8. graph or chart; or
9. copy of any document.

(b) microfilm or other film record, photograph, or sound recording on any type of device;

(c) any tape, disc, or other type of memory generally associated with computers and data processing, together with:

1. the programming instructions and other written material necessary to use such punch card, disc, or disc pack, tape or other type of memory; and

2. printouts of such punch card, disc, or disc pack, tape or other type of memory; and

(d) attachments to or enclosures with any document as well as any document referred to in any other document.

3. The term "identify" or "provide the identity of" means, with respect to a natural person, to set forth: (a) the person's full name, (b) present or last known business and home addresses and telephone numbers; (c) present or last known employer (include full name and address) with job title, position or business; and (d) the person's social security number.

4. The term "identify" or "provide the identity of" means, with respect to a corporation, partnership, business trust, government office or division, or other entity (including a sole proprietorship), to set forth: (a) its full name; (b) complete street address and telephone number; (c) legal form (e.g. corporation, partnership, etc.); (d) the state under whose laws the entity was organized; and (e) a brief description of its business.

5. The term "identify" or "provide the identity of" means, with respect to a document, to provide: (a) its customary business description (e.g., letter, invoice); (b) its date; (c) its number, if any (e.g., invoice or purchase order number); (d) the identity of the author, addressor, addressee and/or recipient; (e) and a summary of the substance or the subject matter. Alternatively, Respondent may provide a copy of the document.

6. The term "material" or "materials" shall mean any and all objects, goods, substances, or matter of any kind, including but not limited to wastes.

7. The terms "the period being investigated" and "the relevant time period" shall mean the period being investigated as specified on the first page of the Information Request Questions.

8. The terms "the Site" or "the facility" shall mean and include the property located at 75 Liberty Street and 7 Riverside Drive in Ansonia, CT, currently identified by EPA as the Liberty Street Ansonia Copper & Brass Superfund Site, which is more fully described in the enclosed Site Description.

9. The term "waste" or "wastes" shall mean and include trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances, and pollutants or contaminants, whether solid, liquid, or sludge, including but not limited to containers for temporary or permanent holding of such wastes.

10. The term "asset" shall mean and include but not be limited to the following: cash, commodities, personal property, collectibles, real estate, equipment, vehicles, furniture, inventory, supplies, customer lists, accounts receivable, interest in insurance policies,

interests in partnerships, corporations, and unincorporated companies, whether foreign or domestic, securities, patents, stocks, bonds, and other tangible as well as intangible property.

11. The term "real estate" shall mean and include, but not be limited to the following: land, buildings, a house, dwelling place, condominium, cooperative apartment, office or commercial building, including those located outside the United States.

ATTACHMENT
SITE DESCRIPTION

The Liberty Street Ansonia Copper and Brass Site is located at 75 Liberty Street (Parcel ID 03300190000) and 7 Riverside Drive (Parcel ID 03500010004) in Ansonia, New Haven County, CT (the "Site"). The 75 Liberty Street property is 16.5 acres, and the 7 Riverside Drive property is 22.04-acres. The two properties are divided by an active rail line. The Site is bordered to the west by the Naugatuck River, to the north and east by residential and commercial properties, and to the south by industrial and commercial properties. The Site is currently inactive and formerly used for the manufacture and/or processing of copper and brass products. Several large buildings occupy the Site, including an office building with a metallurgy laboratory in the basement, the Casting Mill (Building 1), the Power House (Building 2), the Rod Mill (Building 3), the Extrusion Mill (Building 4), the Flat Wire Mill (Building 5), and the WWTP.

In May 2017, the Connecticut Department of Energy and Environmental Protection referred the Site to EPA's Emergency Planning and Response Branch. In July 2017, EPA conducted a Preliminary Assessment and Site Investigation. Throughout the entirety of the Site, the following environmental hazards were identified: asbestos-containing material ("ACM") on piping, equipment, or within tiles; open containers and drums of suspected used hydraulic oil from machinery; drums of unidentified liquids and/or solids; vats and pits of contaminated rainwater; large transformers that previously contained polychlorinated biphenyl ("PCB") oil; and small containers and jars of chemicals in the metallurgy laboratory. EPA collected samples of solid/sludge, aqueous liquids, ACM, suspected PCB transformer oil, and drum product throughout the numerous mill buildings.

The primary hazardous substances at the Site include, but are not limited to, PCBs, heavy metals, corrosive wastes, and friable asbestos. The buildings are deteriorating, and the Site no longer has heat, electricity, or water services. These hazardous substances are a potential health threat to anyone walking on, traveling by or living near the Site. The threat of release to adjacent areas and other receptors exists, particularly during adverse weather conditions, due to the poor condition of some areas of the roof. In addition, the facility is abandoned, unguarded, accessible to trespassers, and lacks fire suppression water or equipment. Aside from the potential of exposure to trespassers, in the event of a fire, the above-mentioned hazardous substances may be released to the air, become airborne and migrate to surrounding areas. In September 2017, EPA initiated a time-critical removal action to address the hazardous substances present onsite.

END OF INFORMATION REQUEST
THANK YOU FOR YOUR COOPERATION

EPA

U.S. Environmental Protection Agency, Region IX

Financial Statement for Businesses *

(If additional space is needed, attach a separate sheet)

1. Your name and address *(including zipcode and county)*

1a. Business name and address *(including zipcode and county)*

2. Business phone number ( )

3. Name and address of registered agent *(including zipcode and county)*

4. (*Check appropriate box)*

- ☐ Sole proprietor
- ☐ Trust
- ☐ Partnership
- ☐ Other (specify) _____
- ☐ Corporation

5. State of Incorporation (or country if foreign)

5a. Employer Identification Number

6. Date of Incorporation

7a. Type of business

7b. SIC Code

8. Information about owner, partners, officers, directors, major shareholder (5% or more stock ownership), other holders of more than 5% equity interest, holders of rights to purchase more than equity interest and other persons with an ability to control.

Name and Title	Effective Date	Home Address	Social Security Number (optional)	Phone Number	Total Shares or Interest

Section I General Financial Information

9. Last three years Federal and state income tax returns ▶	Forms Filed	Tax Years ended	Net income before taxes

10. Bank accounts *(List all types of accounts including checking, savings, certificates of deposit, etc.)*

Name of Institution	Address	Type of Account	Account No.	Balance
		Total *(Enter in Item 19)* ▶		

11. Bank Credit available *(Lines of credit, etc.)*

Name of Institution	Address	Credit Limit	Amount Owed	Credit Available	Monthly
Totals		▶			

12. Location, box number, and contents of all safe deposit boxes rented or accessed

* This information is requested pursuant to Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9604, and is not subject to approval of the Paperwork Reduction Act of 1980, 44 U.S.C. § 3501, et seq.

Section I - *continued* General Financial Information

13. Real property

Brief Description and Type of Ownership	Address *(include county, state and parcel number)*
a.	
b.	
c.	

14. Insurance policies owned with business as beneficiary

Name Insured	Company	Policy Number	Type	Face Amount	Available Loan Value
		Total *(Enter in Item 21)* ▶			

15. Additional Information *(Court and administrative proceedings by or against the business, settlement agreements, agreements to purchase or sell tangible or financial assets other than in the ordinary course of business, legal claims [whether asserted or not], bankruptcies, repossessions, recent transfers of assets for less than full value, anticipated increases in income, options to buy or sell real or personal property, real or personal property being purchased under contract, real or personal property being held on behalf of the business).*

15a. List all subsidiaries owned, joint ventures, partnerships and other entities controlled by the business. Provide current market value of the business' interest in such subsidiary or other entity.

16. Federal government departments or agencies with whom you have a contract for payment of goods or services

Agency Name	Address	Contract No.	Amount to be Received	Payment Due Date

16a. Federal government departments or agencies that have extended or given the business loans, grants or assistance, or to which you have applied (or anticipate applying for any loan, grant, or assistance) in the past 5 years.

17. Accounts/Notes receivable *(Include loans to stockholders, officers, partners, etc.)*

Agency Name	Address	Amount Due	Due Date	Status
	Total *(Enter in Item 20)* ▶			

Section II. Asset and Liability Analysis

Description (a)		Cur. Mkt Value (b)	Liabilities Bal. Due (c)	Equity in Asset (d)	Amount of Mo. Pymt. (e)	Name and Address of Lien/Note Holder/Obligee (f)	Date Pledged (g)	Date of Final Pymt. (h)
18. Cash on hand								
19. Bank accounts								
19a. Securities and other financial assets owned								
20. Accounts/Notes receivable								
21. Insurance Loan Value								
22. Real property *(from item 13)*	a.							
	b.							
	c.							
	d.							
23. Vehicles *(Model, year, license)*	a.							
	b.							
	c.							
24. Machinery and equipment *(Specify)*	a.							
	b.							
	c.							
25. Merchandise inventory *(Specify)*	a.							
	b.							
26. Other Assets (including permits, licenses, tax loss carry forwards, agreements not to compete, other contracts) *(Specify)*	a.							
	b.							
	c.							
	d.							
27. Other Liabilities *(Include judgements, notes, tax liens, etc.)*	a.							
	b.							
	c.							
	d.							
	e.							
28. Federal & State Taxes Owed								
29. **Totals**								

Section III. Income and Expense Analysis

The following information applies to income and expenses during a one year period:

_____ to _____

Accounting method used

Income		Expenses	
30. Gross receipts from sales, services, etc.	$	36. Materials purchased	$
31. Gross rental income		37. Wages and salaries of employees	
32. Interest		38. Wages/salaries/bonuses for officers, directors and stockholders	
33. Dividends		39. Rent	
34. Other income *(Specify)*		40. Installment payments *(from line 29)*	
		41. Supplies	
		42. Utilities / Telephone	
		43. Gasoline / Oil	
		44. Repairs and maintenance	
		45. Insurance	
		46. Current taxes	
		47. Other , including fees paid for services *(Specify)*	
35. **Total** ▶	$	48. **Total** ▶	$
		49. **Net difference** ▶	$

50. List all transferred real & personal property, including cash (by gift; by loan that was not at fair market terms; by sale for less than fair market value or made outside the normal course of business, etc.) that was made within the last 3 years (items of $3,000.00 or more):

Date	Amount	Property Transferred	To Whom	Conditions of Transfer
			(Indicate any relationship to business or its partners, directors, stockholders, or other controlling persons	

Certification

Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

51. Signature	52. Print Name / Title	53. Date

Form **8821**
(Rev. April 2004)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	**Social security number(s)**	**Employer identification number**
	Daytime telephone number ( )	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. .....
	Telephone No. .....
	Fax No. .....
	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s) (see the instructions for line 3)	**(d)** Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 3. If you check this box, skip lines 5 and 6 . ▶ ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

b If you do not want any copies of notices or communications sent to your appointee, check this box. . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶ ☐

To revoke this tax information authorization, see the instructions on page 3.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)
☐ ☐ ☐ ☐ ☐ PIN number for electronic signature		☐ ☐ ☐ ☐ ☐ PIN number for electronic signature	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Authorization to file Form 8821 electronically. Your appointee may be able to file Form 8821 with the IRS electronically. PIN number boxes have been added to the taxpayer's signature section. Entering a PIN number will give your appointee authority to file Form 8821 electronically using the PIN number as the electronic signature. You can use any five digits other than all zeroes as a PIN number. You may use the same PIN number that you used on other filings with the IRS. See **Where To File** on page 3 if completing Form 8821 only for this purpose.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use new Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center Stop 8423 5333 Getwell Road Memphis, TN 38118	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service Ogden Accounts Management Center 1973 N. Rulon White Blvd. Mail Stop 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service Philadelphia Accounts Management Center DPSW 312 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

*These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the **Where To File Chart** on page 2. Exceptions are listed below.

- If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.
- If you complete Form 8821 only for the purpose of electronic signature authorization, do not file Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the **Where To File Chart** on page 2. The copy of the tax information authorization must have a current signature of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the tax information authorization is revoked, list the tax matters, must be signed and dated by the taxpayer, and list the name and address of each recognized appointee whose authority is revoked.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership Items

Sections 6221–6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

Specific Instructions

Line 1. Taxpayer Information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (—)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 — 3rd 2003). For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years,""All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list any tax years or periods that have already ended as of the date you sign the tax information authorization. Also, you may include on a tax information authorization future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d),** enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to Federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See **Partnership Items** on page 3.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 6 min.; **Learning about the law or the form,** 12 min.; **Preparing the form,** 24 min.; **Copying and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8821 to this address. Instead, see the **Where To File Chart** on page 2.

Enclosure E

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION I

Information Request Waste Survey

Name of Respondent: _____ Respondent's Location: _____ Date: _____

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	Acids				
	Adhesives				
	Asbestos				
	Adsorbents (from spills, leaks, etc.)				
	Automotive Related Wastes:				
	Antifreeze				
	Batteries				
	Brake Fluids				
	Degreasers				
	Lubricants				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	Oils				
	Oil Filters				
	Transmission fluids				
	other:				
	Batteries				
	Bleaches				
	Caustics/Alkalis				
	Chemicals				
	Cleaning compounds or fluids				
	Coolants				
	Degreasers				
	Disinfectants				
	Distillation Byproducts (Still Bottoms)				
	Dyes				
	Etching Solutions				
	Filters				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	Flammable, Reactive, or Explosive Materials				
	Fungicides				
	Herbicides				
	Insecticides				
	Insulating/Fire Proofing Materials				
	Laboratory Wastes				
	Lubricants				
	Metals:				
	grindings				
	powders				
	shavings				
	sludges				
	solutions				
	other:				
	Paint and Coating Wastes:				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	paint				
	pigments				
	stripper				
	stains				
	thinner				
	turpentine				
	varnish				
	other:				
	PCBs (polychlorinated biphenyls)				
	Pesticides				
	Photocopying Wastes:				
	toners				
	other:				
	Photography Wastes:				
	developers				
	fixers				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	other:				
	Plating Solutions				
	Pretreatment Sludges/Solutions (sewage)				
	Printing Wastes:				
	inks				
	dyes				
	other:				
	Rags, Used (Indicate prior use)				
	Rodenticides				
	Septic System Wastes				
	Sludges				
	Soldering Solutions				
	Solutions of Polymers, resins, plastics				
	Solvent Extracts				
	Solvents				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).
	Waste Oils				
	Wood Preservatives				
	Other:				

	Substance	Physical State when Disposed/Type of Container (e.g. Liquid/5 gal pails, Sludge/55 gal drums, Solid/directly in dumpster.)	Trade Name/Chemical Composition (e.g. Nitric acid/HNO_3, Tetrahydrofuran/C_4H_8O.)	Volume (per month)	Disposal Method and Location (year) (e.g. dumpster('55-68), [Name] Landfill('69-81), [Name] Solvent Reclaimer('82-'91).