



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

REGISTRAR HEARING CLERK
U.S. EPA REGION 5

2011 JUL -8 AM 11:14

REPLY TO THE ATTENTION OF:

C-14J

July 8, 2011

Hon. Barbara Gunning
Administrative Law Judge
Office of Administrative Law Judges
U.S. Environmental Protection Agency
Mail Code 1900L
1200 Pennsylvania Avenue N.W.
Washington, D.C. 20460

**Re: In the Matter of Mercury Vapor Processing Technologies, Inc., a/k/a
River Shannon Recycling and Laurence C. Kelly
Docket No. RCRA-05-2010-015**

Dear Judge Gunning:

Please find enclosed copies of **Complainant's Motion for Leave to File Third Supplemental Prehearing Exchange Instanter and Complainant's Third Supplemental Prehearing Exchange** that were filed today in the above-captioned matter.

Sincerely,

A handwritten signature in cursive script that reads "Kasey Barton".

Kasey Barton
Assistant Regional Counsel

Enclosure

cc: Mr. Laurence Kelly

VIA U.P.S. Mail Service:

Mr. Laurence Kelly
7144 North Harlem Avenue
Suite 303
Chicago, Illinois 60631



Kasey Barton
Assistant Regional Counsel
Office of Regional Counsel
U.S. EPA
77 West Jackson Blvd.
Chicago, Illinois 60604

RECEIVED
REGIONAL HEARING CLERK
U.S. EPA REGION 5

2011 JUL -8 AM 11:14

Date: July 8, 2011

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
BEFORE THE ADMINISTRATOR

REGIONAL HEARING CLERK
REGION 5
2011 JUL -8 AM 11:17

IN THE MATTER OF:)
)
Mercury Vapor Processing) DOCKET NO. RCRA-05-2010-0015
Technologies Inc., a/k/a/ River Shannon)
Recycling)
13605 S. Halsted)
Riverdale, Illinois 60827)
U.S. EPA ID No.: ILD005234141 and)
)
Laurence Kelly)
)
Respondents.)
_____)

**COMPLAINANT'S MOTION FOR LEAVE TO FILE THIRD SUPPLEMENTAL
PREHEARING EXCHANGE INSTANTER**

Complainant, the Director of the Land and Chemicals Division, United States Environmental Protection Agency, Region 5 (Complainant or EPA), pursuant to 40 C.F.R. §§ 22.19(a) and (f) and 22.16 of the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits* (Consolidated Rules or Rules), and consistent with the Presiding Officer's November 19, 2010 Order Scheduling Hearing¹ and telephone conference on May 19, 2011, hereby moves for leave to file its third supplemental prehearing exchange instanter. For the reasons set forth below, Complainant respectfully requests that the Presiding Officer grant this Motion, and allow it to formally file the accompanying third supplemental prehearing exchange instanter.

I. Background and Applicable Rules

Pursuant to the Prehearing Order issued by the Presiding Officer on June 15, 2010, the parties have filed their initial prehearing exchanges and Complainant filed a rebuttal to

¹ On February 23, 2011, the Presiding Officer issued an Order Rescheduling Hearing in this matter, which set forth a new date for hearing and deadline for the parties to file a joint set of stipulated facts, exhibits, and testimony.

Respondents' prehearing exchange.²

The Consolidated Rules provide that "[t]he Presiding Officer shall admit all evidence which is not irrelevant, immaterial, unduly repetitious, unreliable, or of little probative value" 40 C.F.R. § 22.22. Section 22.19 of the Consolidated Rules require parties to submit prehearing exchanges, and require that a party who has submitted its prehearing exchange "shall promptly supplement . . . the exchange when the party learns that the information . . . is incomplete . . . and the additional information has not otherwise been disclosed to the other party pursuant to this section [22.19]." 40 C.F.R. § 22.19(f).

Additionally, the Presiding Officer's November 19, 2010 Order Scheduling Hearing states that "the parties retain the right to supplement their prehearing exchanges no later than fifteen (15) days before the hearing date."³ See, 40 C.F.R. § 22.22(a)(1). During a telephone conference on May 19, 2011, the Presiding Officer indicated that all motions in this matter must be filed no later than July 8, 2011, in order for the non-moving party to file a response and to permit the issuance of an order on the motion.

II. Complainant's Supplemental Prehearing Exchange

Complainant respectfully requests that the Presiding Officer grant its motion for leave to file a supplemental prehearing exchange, which includes the following exhibits:

1. Mark Ewen's curriculum vitae (c.v.). Ex. 57
2. Laurence Kelly's completed Individual Ability to Pay Claim Financial Data Request Worksheet, dated 17 December 2010. Ex. 58. (**Note: Treated as potential personal privacy information**).

² Appearing *pro se*, Respondent MVPT through its representative Laurence Kelly, filed a prehearing exchange on October 27, 2010. Laurence Kelly was added as a party to this action by the Presiding Officer's January 19, 2011 Order Granting Complainant's Motion For Leave to Amend Complaint and Compliance Order.

³ The November 19, 2010 Order also states that "the parties are advised that every motion filed this proceeding must be served in sufficient time to permit the filing of a response by the non-moving party and to permit the issuance of an order on the motion before the deadlines set by this Order."

3. Laurence Kelly's personal tax returns for years 2007, 2008, and 2009, all signed and dated on February 8, 2011. Ex. 59. **(Note: Treated as potential personal privacy information).**
4. Document Request from EPA to Mercury Vapor Processing Technologies, et al., dated May 27, 2011. Ex. 60.
5. Laurence Kelly's response to EPA's May 27, 2011 Document Request, dated June 15, 2011. Ex. 61. **(Note: Treated as potential personal privacy information).**
6. Adjusted Penalty Amount Proposed for Complaint against Mercury Vapor Processing Technologies, Inc. and Mr. Laurence Kelly, authored by Todd Brown. Ex. 62.

The supplemental prehearing exchange also includes the following demonstrative exhibits:

1. Copies of certain statutory and regulatory provisions of RCRA and the Illinois Administrative Code, including:
 - Provisions of the Code of Federal Regulations (C.F.R.): 40 C.F.R. §§ 270.1, 273.9, and Part 273, 273.5, 273.9, 260.10, 273.60, 273.13, 273.33, and the titles of 40 C.F.R. Part 273; and
 - Provisions of the Illinois Administrative Code (IAC) : 35 IAC §§ 703.121, 733.109, 733.105, 720.110, 733.160, 733.113, 733.133, and the titles of 35 IAC Part 733.
2. Table of the components and factors considered by the 2003 RCRA Civil Penalty Policy.
3. Applicable inflation adjusted Gravity Penalty Matrix for the 2003 RCRA Civil Penalty Policy.
4. Applicable inflation adjusted Multi-Day Matrix of Minimum Daily Penalties for the 2003 RCRA Civil Penalty Policy.

III. Discussion

Complainant's motion for leave to file instant its third supplemental prehearing exchange should be granted because Complainant is submitting this motion within the timeframes allowed by the Consolidated Rules, the Presiding Officer's Order and the May 19, 2011 telephone conference, and because the presiding officer indicated that the parties could supplement their prehearing exchanges no later than fifteen (15) days before the hearing date. The hearing in this matter is scheduled to begin on Monday, July 25, 2011. Accordingly, the

parties have until July 10, 2011 to supplement their prehearing exchanges.⁴ This date has not passed. Additionally, the Consolidated Rules require a party to supplement its prehearing exchange upon learning that it is incomplete, inaccurate, or outdated. 40 C.F.R. § 22.20(f).

Since the filing of the initial Complaint and Compliance Order and the Presiding Officer's Order granting Complainant's Motion for Leave to Amend Complaint and Compliance Order, EPA has continued to investigate the facts of this matter. EPA has acquired new information during the course of its investigation that bears on the allegations in the Complaint and Compliance Order and Respondents' liability. In addition to the new information, all of the above-listed information is appropriate for consideration by the Presiding Officer in ruling on Complainant's allegations against Respondents and determining an appropriate penalty in this matter.

Additionally, there is no prejudice to Respondents by allowing Complainant to include the above-listed documents in its supplemental prehearing exchange. The hearing is more than two weeks away, which gives Respondents adequate time in which to review the information.⁵ Mark Ewen's c.v. was already submitted in the Complainant's first supplemental prehearing exchange. The other exhibits were produced by Respondents' and/or are part of EPA's investigation of Respondents' claimed inability to pay the proposed penalty. Additionally, the demonstrative exhibits that Complainant is identifying are provisions of law or relate to the penalty policy and are information that Respondents are or should be specifically aware of. Therefore, there is no prejudice to Respondents.

⁴ July 10, 2011 is a Sunday. Thus, under the Section 22.7(a) of Rules of Practice, an argument could be made that the parties have until Monday, July 11, 2011, to supplement their prehearing exchanges as a matter of right.

⁵ The hearing date in this matter was set pursuant to the Presiding Officer's February 23, 2011 Order Rescheduling Hearing.

REGIONAL HEARING CLERK
U.S. EPA REGION 5

2011 JUL -8 AM 11:17

IV. Conclusion

EPA has acquired new information that directly relates to Respondents' liability and an appropriate penalty in this matter, and has submitted this Motion as a matter of right and within the appropriate timeframe. Additionally, the prehearing exchange is not complete without the listed information. The listed documents are have been produced by Respondents or are public information that Respondents are or should be aware of. For the reasons set forth above, Complainant respectfully requests that the Presiding Officer grant its Motion for Leave to file its Third Supplemental Prehearing Exchange.

Respectfully submitted,

DATED: 7/8/2011



Jeffrey A. Cahn
Associate Regional Counsel
Kasey Barton
Assistant Regional Counsel

REGIONAL HEARING CLERK
EPA REGION 5
2011 JUL -8 AM 11:18

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
BEFORE THE ADMINISTRATOR**

IN THE MATTER OF:)
)
Mercury Vapor Processing) **DOCKET NO. RCRA-05-2010-0015**
Technologies Inc., a/k/a/ River Shannon)
Recycling)
13605 S. Halsted)
Riverdale, Illinois 60827)
U.S. EPA ID No.: ILD005234141 and)
)
Laurence Kelly)
)
Respondents.)

COMPLAINANT'S THIRD SUPPLEMENTAL PREHEARING EXCHANGE

Pursuant to pursuant to 40 C.F.R. §§ 22.19(a) and (f) of the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits*, Complainant hereby submits the following information in its Third Supplemental Prehearing Exchange:

- A. Complainant may offer the following additional exhibits at hearing:
1. Mark Ewen's curriculum vitae (c.v.). Ex. 57
 2. Laurence Kelly's completed Individual Ability to Pay Claim Financial Data Request Worksheet, dated 17 December 2010. Ex. 58. (**Note: Treated as potential personal privacy information**).
 3. Laurence Kelly's personal tax returns for years 2007, 2008, and 2009, all signed and dated on February 8, 2011. Ex. 59. (**Note: Treated as potential personal privacy information**).
 4. Document Request from EPA to Mercury Vapor Processing Technologies, et al., dated May 27, 2011. Ex. 60.
 5. Laurence Kelly's response to EPA's May 27, 2011 Document Request, dated June 15, 2011. Ex. 61. (**Note: Treated as potential personal privacy information**).
 6. Adjusted Penalty Amount Proposed for Complaint against Mercury Vapor Processing Technologies, Inc. and Mr. Laurence Kelly, based on Respondents' submitted financial information, authored by Todd Brown. Ex. 62.

REGIONAL HEARING CLERK
U.S. EPA REGION 5

08/11/11 8 AM 11:18

B. Complainant may offer the following demonstrative exhibits at hearing:

1. Copies of certain statutory and regulatory provisions of RCRA and the Illinois Administrative Code, including:
 - Provisions of the Code of Federal Regulations (C.F.R.): 40 C.F.R. §§ 270.1, 273.9, and Part 273, 273.5, 273.9, 260.10, 273.60, 273.13, 273.33, and the titles of 40 C.F.R. Part 273; and
 - Provisions of the Illinois Administrative Code (IAC) : 35 IAC §§ 703.121, 733.109, 733.105, 720.110, 733.160, 733.113, 733.133, and the titles of 35 IAC Part 733.
2. Table of the components and factors considered by the 2003 RCRA Civil Penalty Policy.
3. Applicable inflation adjusted Gravity Penalty Matrix for the 2003 RCRA Civil Penalty Policy.
4. Applicable inflation adjusted Multi-Day Matrix of Minimum Daily Penalties for the 2003 RCRA Civil Penalty Policy.

DATED: 7/8/2011

Respectfully submitted,



Jeffrey A. Cahn
Kasey Barton
Office of Regional Counsel
U. S. Environmental Protection Agency, Region 5
77 West Jackson Boulevard
Chicago, Illinois 60604

57

MARK D. EWEN

Mr. Ewen has a strong background in applied economics, empirical methodologies, and financial analysis. As a Principal at Industrial Economics, Incorporated, he focuses on regulatory and environmental economics, case management and economic damages estimation in a variety of litigation contexts, and financial analysis. He also currently serves as the Chief Operations Officer of the firm. Within his areas of expertise, Mr. Ewen has been qualified as an expert witness before judicial and regulatory bodies. Examples of his project work include:

- Mr. Ewen is the Program Manager for IEc's prime mission support contract with the Economics, Methods, and Risk Assessment Division within the US Environmental Protection Agency's (EPA) Office of Solid Waste. In this role, he directs a large in-house team of IEc consultants and an external group of subcontractors and academic consultants providing a range of support activities to this division. This support includes developing data related to solid and hazardous waste management, conducting sophisticated economic and material flow life cycle analyses concerning the Office's program initiatives, evaluating the efficacy and efficiency of these programs, and providing related outreach and publication support.
- Mr. Ewen directs numerous analyses of the economic impacts of critical habitat designation for endangered species. This work, completed for both the US Fish and Wildlife Service (FWS) and National Oceanic and Atmospheric Administration (NOAA), addresses the regulatory burdens of species conservation measures on a variety of industry sectors and land use activities. Mr. Ewen has developed particular expertise in evaluating economic effects related to the conservation of riverine and marine endangered species, including impacts on dam operations and hydropower generation, commercial and residential development, agriculture, recreation, shipping, forestry, mining, and fisheries.
- Mr. Ewen also participates in various proceedings concerning energy markets and regulated utilities. These efforts include working on behalf of industry and consumer intervenor groups in rate-making cases before the US Postal Rate Commission and public utility commissions in Pennsylvania and Alberta, Canada. His work has focused on issues related to cost allocation and rate design.
- Mr. Ewen's analytic work extends to expert financial analysis and economic damages estimation in the context of general litigation and environmental enforcement actions. These efforts include assessing damages in breach of contract, nuisance, and cost recovery actions, and assessing the financial capabilities and economic benefit of noncompliance of firms accused of environmental violations. Clients in this area of his practice include the US Department of Justice (DOJ), US Coast Guard, EPA, and private parties.

Mr. Ewen holds a B.A. summa cum laude in Economics and Political Science from the University of North Dakota and an M.P.P. from the University of Michigan. Prior to joining Industrial Economics, Incorporated, Mr. Ewen worked as an Intern at the Congressional Budget Office in Washington, D.C., a Research Assistant at the Economic Development Corporation of Lansing, MI, and a Teaching Assistant at the University of Michigan.

Litigation and Economic Damages

Examples of Mr. Ewen's litigation support and economic damages assessment activities include the following projects.

- For the U.S. Coast Guard's National Pollution Funds Center (NPFC), assessing economic damages to electricity generating and oil refining facilities from their shutdown as result of a marine oil spill.
- Serving as an expert witness concerning economic damages incurred by the US Forest Service resulting from a forest fire within the Sierra National Forest, for the US Attorney's Office in Sacramento, CA.
- Assessing economic damages incurred by a class of lobster fishermen resulting from the collapse of the lobster fishery in Long Island Sound, for a private client.
- For the Commercial Litigation Branch of the U.S. Department of Justice (DOJ), providing case management support and assessing potential economic damages for contract litigation involving nuclear utility interests.
- For a group of private plaintiffs, assessing economic damages and related financial impacts resulting from pollution discharges at a meatpacking facility.
- For the US Department of Interior, allocating liability among responsible parties for natural resource damages at a large Superfund site, including numerous mining entities.
- Providing case management and litigation support for DOJ concerning its enforcement actions against various coal burning power plants involving alleged violations of the Clean Air Act.
- For the State of Pennsylvania, providing internal expert analysis and discovery support related to the economic impacts of a landfill permitting effort.
- For the U.S. Coast Guard's National Pollution Funds Center (NPFC), developing guidance concerning the assessment of economic damages resulting from oil spills.
- For a private client, providing litigation and discovery support related to a natural resource damages claim in New Mexico.
- Providing case management and analytic support for DOJ in three lawsuits involving Alaskan timber interests. The support includes the financial and economic analysis of timber, sawmill, and pulp operations. In addition, this work involved assessing the regional economic impact of pulp mill closures on the local economies of Southeast Alaska.
- For the US Fish and Wildlife Service, auditing and documenting Natural Resource Damage Assessment (NRDA) costs incurred by relevant Trustees related to a NRDA case in Maine.
- For a private client, providing support concerning the assessment and economic valuation of human health effects related to U.S. nuclear weapons testing in the U.S. Marshall Islands.

Financial and Economic Analysis

The points below contain supplemental information on Mr. Ewen's financial economics work for various clients.

- Providing a variety of analytic support activities for the U.S. Environmental Protection Agency's (EPA) Office of Enforcement and Compliance Assurance, DOJ, state environmental enforcement officials, and private clients. These activities include: analyzing claims of inability to afford Superfund remediation costs or civil penalties; testifying as an expert witness on ability to pay; assessing the economic benefit derived by violators through non-compliance, conducting numerous related training seminars for enforcement personnel; and managing certain modifications and updates to two of EPA's financial computer models, ABEL and INDIPAY.
- For EPA, DOJ, U.S. Department of Agriculture, and a number of state environmental enforcement agencies, analyzing numerous ability-to-pay claims made by respondents concerning environmental enforcement lawsuits, including more than 125 corporations, 25 individuals, and several not-for-profit entities. These ability-to-pay analyses require a full review of the respondent's financial condition, including available cash flow, additional debt capacity, and unnecessary assets. Several cases have also involved the investigation of complex corporate organizations, including several with international ownership structures, to support the development of piercing the corporate veil or corporate control arguments.
- For EPA, assessing environmental regulatory costs to calculate the economic benefit of noncompliance.
- Conducting a financial and economic assessment of seven large pulp and paper facilities in Wisconsin.
- Preparing guidance documents for EPA enforcement personnel on developing maps of corporate structure and piercing the corporate veil.
- Participated as a witness in an "expert witness role play," presented with an EPA Administrative Law Judge presiding and Agency lawyers for attendees to the Fifth Annual Financial Analysts Workshop, U.S. Environmental Protection Agency, Boston, MA, July 2000. Session provided "live" testimony session to illustrate testifying techniques for financial analysts.
- Providing litigation support in legal action taken against a potentially responsible party (PRP) at a Superfund site, for DOJ. The support includes extensive deposition preparation activities, participating in mediated settlement negotiations; and generating acceptable settlement figures.
- For the Administrative Law Judges of the Mine Safety and Health Administration, developing and conducting a seminar on financial and economic analyses relevant to the enforcement of mine safety regulations.
- Conducting training on EPA's BEN, PROJECT, MUNIPAY, INDIPAY, and ABEL computer models for EPA and state environmental enforcement staff, and developing a four-day seminar on the advanced financial analysis of respondents. Mr. Ewen has presented this seminar for EPA and state environmental enforcement officials in seven EPA Regions. He has also presented courses on advanced economic benefit assessment. These training efforts have expanded to include internet-based webinars, and viewable web tutorials, to implement distance learning efforts.

Financial and Economic Analysis (continued)

- Managing the modification of certain EPA financial models, including changing the INDIPAY model to allow greater flexibility in the ability to pay assessment of individuals and updating the ABEL model to the Windows operating environment and incorporating other improvements.
- Analyzing academic literature relating to calculating the economic benefit a violator derives from delaying or avoiding compliance with environmental statutes, for improvements to EPA's BEN computer model.

Regulatory and Environmental Economics

Mr. Ewen's additional experience in regulatory and environmental economics includes the following projects.

- For the US Fish and Wildlife Service, assessing economic impacts related to the designation of critical habitat under the Endangered Species Act. This effort has included directing the development of economic analyses for over 20 critical habitat designations potentially affecting numerous categories of human activities and economic sectors, including, among others: dam operations; coastal and inland development; recreation; mining; forestry; transportation; and military training.
- For the National Oceanographic and Atmospheric Administration, conducting economic impact assessments related to the designation of critical habitat for Atlantic Salmon, Pacific Salmon, Green Sturgeon, and Killer Whales.
- For EPA's Office of Superfund Remediation and Technology Innovation, developed economic and environmental and human health risk characterizations for industry sectors to be potentially considered for CERCLA financial assurance requirements. Currently developing sector studies and related information resources to support the economic analysis of CERCLA financial assurance regulations.
- For EPA's Office of Resource Conservation and Recovery, assessing the economic impacts related to potential revisions to RCRA financial assurance regulations.
- For EPA's Office of Solid Waste, providing analytic and editorial support for the development of a Report to Congress concerning increasing the usage of recovered mineral components in cement and concrete.
- For the Pennsylvania Office of Small Business Advocate, Mr. Ewen provides consulting and analytic support relating to electricity and natural gas tariff design, revenue requirements, and other regulatory initiatives concerning electrical and natural gas distribution utilities.
- For EPA's Office of Pesticide Programs, assessing the financial and operational impacts of the planned phase-out of Methyl Bromide on various users of the pesticide, to support EPA's review of Critical Use Exemption applications under the Montreal Protocol.
- For EPA's Office of Solid Waste, directing a number of studies assessing the beneficial reuse of non-hazardous industrial byproducts, including foundry sands, coal combustion products, and construction and demolition debris. This work focuses on life-cycle assessment of these material flows.

Regulatory and Environmental Economics (continued)

- For EPA's Mobile Source Enforcement Branch, managing analysis of existing penalty policies to ensure policies are up-to-date and consistent, both internally to the program and externally with overarching Agency policy. Analysis requires review of financial and cost data primarily for economic benefit and gravity penalty calculation.
- For EPA's Office of Solid Waste, assessing electricity market price impacts, along with operational and financial effects, of new regulations concerning the management of residues from the burning of fossil fuels at electricity generating facilities.
- For the Independent Power Producers Society of Alberta, providing analytic support relating to the development of an electricity congestion management plan in the Province.
- For EPA's Office of Drinking Water, conducting analyses to explore possible revisions to the Agency's affordability criteria for drinking water regulations.
- For EPA's Office of Pesticide Programs, conducting a program evaluation of its Reduced Risk Initiative for conventional pesticides
- Reviewing the United States Postal Service's proposed cost allocation for postal rates in 1997 and 2000 on behalf of the Newspaper Association of America and the Office of the Consumer Advocate. This work includes submitting testimony regarding city carrier costs in the R2000 rate proceeding.
- Evaluating the ability of states to meet their cost share obligations associated with remedial actions at Superfund sites, for EPA. The evaluation utilizes a case study approach to analyze state financial capabilities, willingness of state officials and residents to fund cleanup activities, and actual state experiences with the Superfund program.
- For EPA's Office of Water, managing an assessment of the costs of water pollution control in the Chesapeake Bay Watershed. This analysis estimates the increase in annual compliance costs incurred by both the public and private sector to comply with the Clean Water Act and other pollution control programs that went into effect between 1972 and 1997.
- For Environment Canada, assessing the human health and environmental benefits of Canada's New Substances Notification Regulations (NSNR). The analysis utilizes a retrospective approach to evaluate the benefits that would have resulted had the NSNR been implemented in time to regulate the use of three substances: vinyl chloride, dichloromethane, and PCBs.
- Conducting a case study analysis for EPA's Office of Water of the costs and benefits of improved water quality on the Upper Mississippi and Potomac Rivers resulting from enhanced municipal wastewater treatment processes under the Clean Water Act.
- For the U.S. Environmental Protection Agency's (EPA) Office of Radiation and Indoor Air, Mr. Ewen developed a cost-benefit analysis of risk-based radiation clearance standards for the release of scrap metal from nuclear facilities. As part of this effort, Mr. Ewen managed various aspects of the work, including developing an economic model to predict cost and human health impacts, providing strategic planning advice concerning expansion of the initiative to include "orphaned" radioactive sources and development of international clearance standards, and developing a communications strategy and public outreach materials.

Regulatory and Environmental Economics (continued)

- As part of his work for EPA's Office of Radiation and Indoor Air, Mr. Ewen supported the development of a communications strategy to help the Office implement the Clean Metals Program. This work includes identifying appropriate target audiences and developing a variety of public outreach materials, including briefing packets, letters, brochures and summary issue papers.

Selected Reports and Publications

Estimation of The Marginal Greenhouse Gas Abatement Curve for The Beneficial Use of Fly Ash as a Substitute for Portland Cement in Ready-mix Concrete Production, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, November 2008.

Assessment of the Potential Costs, Benefits, and Other Impacts of Proposed Revisions to the RCRA Subtitle C Corporate Financial Test, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, August 2008.

Assessment of the Potential Costs, Benefits, and Other Impacts of The Proposed Rule Revising The Land Disposal Restriction Treatment Standards for Spent Hydro-refining Catalysts and The Recycling Requirements for Spent Hydro-refining and Hydro-treating Catalysts, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, August 2008.

Assessment of the Potential Costs, Benefits, and Other Impacts of Adding Pharmaceuticals to the Universal Waste Rule, as Proposed, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, April 2008.

Assessment of the Potential Costs, Benefits, and Other Impacts of the Expansion of the RCRA Comparable Fuels Exclusion—Final Rule, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, April 2008.

Waste and Materials-Flow Benchmark Sector Report: Beneficial Use of Secondary Materials – Foundry Sand, report prepared for the Office of Solid Waste Economic Methods and Risk Analysis Division, U.S. Environmental Protection Agency, February 2008.

Waste and Materials-Flow Benchmark Sector Report: Beneficial Use of Secondary Materials – Coal Combustion Products, report prepared for the Office of Solid Waste Economic Methods and Risk Analysis Division, U.S. Environmental Protection Agency, February 2008.

Waste and Materials-Flow Benchmark Sector Report: Generation and Management of Electronic Waste in the United States, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, March 2007.

Assessment of the Potential Costs, Benefits, and Other Impacts of Chat Use in Transportation Projects, report prepared for Office of Solid Waste Economic Methods and Risk Analysis Division, U.S. Environmental Protection Agency, January 2006.

Assessment of the Potential Costs, Benefits, and Other Impacts of the Expansion of the RCRA Comparable Fuels Exclusion—Proposed Rule, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, December 2006.

Assessment of the Potential Costs, Benefits, and Other Impacts of the Exclusion for Gasification of Petroleum Oil-bearing Secondary Materials Final Rule, prepared for Office of Solid Waste, U.S. Environmental Protection Agency, December 2006.

Economic Analysis of Critical Habitat Designation [various species], prepared for the Division of Economics, U.S. Fish and Wildlife Service, 2003 to present.

Economic Analysis of Critical Habitat Designation [various species], prepared for the National Marine Fisheries Service, 2004 to present.

Financial Profiles and Alternative Costs Report, 2002 Methyl Bromide CUE Applications from Post-Harvest/Structural Users, prepared for U.S. Environmental Protection Agency Office of Pesticide Programs. June 2003.

Ewen, Mark D., "Sources of Financial Information for Ability-To-Pay Analysis," Proceedings of the Fourth Annual Financial Analysts Workshop, U.S. Environmental Protection Agency, Denver, CO, March 9-11, 1999.

The Costs of Water Pollution Control in the Chesapeake Bay Drainage Basin, prepared for the Office of Water, U.S. Environmental Protection Agency, September 30, 1998.

Valuing the Benefits of the New Substances Notification Regulations, prepared for the Environmental Protection Service, Environment Canada, August 1997.

Radiation Protection Standards for Scrap Metal: Preliminary Cost-Benefit Analysis, prepared for Office of Air and Radiation, U.S. Environmental Protection Agency, June 1997.

Ewen, Mark D. and Lisa A. Robinson, "Non-Economic Factors Influencing Scrap Metal Disposition Decisions at DOE and NRC-Licensed Nuclear Facilities," Proceedings of the Beneficial Reuse '96 Conference, Knoxville, TN, October 1996.

The Costs and Benefits of Municipal Wastewater Treatment: Upper Mississippi and Potomac River Case Studies, prepared for the Office of Water, U.S. Environmental Protection Agency, September 1995.

Testimony and Appearances

Mr. Ewen has provided testimony in the following cases and regulatory proceedings.

- Expert report and deposition testimony on financial matters in *Evansville Greenway and Remediation Trust v. Southern Indiana Gas and Electric Company, Inc., et al.* (03:07-cv-0066-SEB-WGH); expert report filed July 2009, deposition testimony given January 2010.
- Expert testimony on ability-to-pay provided, in the matter of Robert J. Heser, Andrew J. Heser, and Heser Farms (No. CWA-05-2006-0002), May 2007.
- On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning tariff design issues for Columbia Gas of Pennsylvania (Docket No. R-00049783, May 2005).
- On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning cost allocation, revenue assignment, and rate design for Pennsylvania Power and Light (Docket No. R-00049255, August 2004).
- Expert report on economic damages in *United States v. Southern California Edison No. CIV. F-01-5167 OWW DLB (E.D. Cal.)*, July 2004; deposition testimony provided September 2004.
- Expert testimony on ability-to-pay provided in *U.S. v. Peter Thorson, Managed Investments, Inc., Construction Management, Inc., and Gerke Excavating, Inc.* (No. 03-C-0074), May 2004.
- Expert testimony on ability-to-pay provided in *U.S. v. Paul A. Heinrich and Charles Vogel Enterprises, Inc.* (No. 03-C-0075-S), October 2003.
- Expert testimony on ability-to-pay provided in the matter of Dearborn Refining Company (No. RCRA-05-2001-0019), February 2003.
- On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning recovery of purchased gas costs and revenue sharing for PFG Gas and Northern Penn Gas (Docket No. R-00027389, July 2002).
- Expert report and testimony on economic damages in *Carol Marmo et al. v. IBP, Inc.*; expert report filed March 2002, deposition testimony given June 2002, September 2004, and testimony at trial given February 2005.
- On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning recovery of purchased gas costs and revenue sharing for National Fuel Gas Distribution Corporation (Docket No. R-00016789, March 2002).
- On behalf of the Office of the Consumer Advocate, providing testimony before the United States Postal Rate Commission regarding cost allocation of city carrier street time costs. Docket No. R2000-1, July 11, 2000.
- Expert report and declaration on ability-to-pay in re *Indspec Chemical Corporation and Associated Thermal Services, Inc.*, and related testimony in U.S. EPA administrative court on February 24, 1998 (No. CAA-III-086).
- Expert report on ability-to-pay in re *Harrisburg Hospital and First Capital Insulation, Inc.* and related testimony in U.S. EPA administrative court on October 8, 1997 (No. CAA-III-076).

60



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

MAY 27 2011

REPLY TO THE ATTENTION OF:

LR-8J

VIA ELECTRONIC AND CERTIFIED MAIL
RETURN RECEIPT REQUESTED 7009 1680 0000 7672 2186

Mr. Laurence Kelly
Mercury Vapor Processing Technologies, Inc.
7144 North Harlem Avenue
Suite 303
Chicago, Illinois 60631

Re: Document Request to Mercury Vapor Processing Technologies, Inc., et al.
Docket No. RCRA-05-2010-0015

Dear Mr. Kelly:

The U.S. Environmental Protection Agency is requesting additional information regarding Respondents' claims that they are unable to pay the civil penalty in the above-referenced matter. During the telephone conference on May 19, 2011, the Presiding Officer directed EPA to request the information it needs from you in order to evaluate Respondents' inability to pay claims. The information we have received from you to date is insufficient to provide a complete picture of Respondents' financial conditions.

In order for EPA to perform an analysis of Respondents' inability to pay claims, please provide the information listed below.

1. Provide a completed, updated Form 4506 to us, for Laurence Kelly's individual U.S. income returns for years 2007, 2008, 2009, and 2010. As you know, we received a letter from the Internal Revenue Service (IRS) stating that it could not process a Form 4506 for Laurence Kelly for undisclosed reasons. On March 3, 2011, we sent a follow-up letter asking you to correct this problem and submit an updated Form 4506 to us, but we have not received it. A Form 4506 is attached to this letter for you to complete, along with our first follow-up letter to you and the letter we received from the IRS.
2. Provide a complete copy of Laurence Kelly's U.S. individual income tax return (Form 1040) for 2010, including all schedules and attachments, as submitted to the Internal Revenue Service.

3. Please provide additional information regarding Mr. Kelly's U.S. Individual Income Return for 2009, Schedule E. Provide copies of any account statements or tax forms (e.g., Form 1099-Misc.) related to the payment of oil/gas extraction royalties and ownership of oil/gas assets.
4. Please provide additional information regarding Mercury Vapor Processing Technologies Inc.'s (MVPT) 2007 tax returns. At the end of 2007, MVPT reported \$52,000 in total assets. Provide an explanation and any supporting documentation concerning the status of MVPT's assets after December 31, 2007. Additionally, MVPT identified that its long-term debt, and most of its accounts payable at the end of 2007 were owed to an entity/individual referred to as "MVC." Please identify that entity or individual, and indicate how MVPT's debts were resolved with MVC as part of MVPT's dissolution.
5. Please provide additional information regarding the Individual Financial Data Request Form, prepared by Mr. Laurence Kelly and dated December 17, 2010. The itemization of assets and liabilities should include the collective holdings of the household, not just those of Mr. Kelly in his individual capacity. If the submitted Form only includes the latter, please provide an updated asset and liability disclosure that includes the individual and collective holdings of Mr. Laurence Kelly and Mrs. Linda Kelly.
6. Provide a copy of the Purchase and Sale agreement concerning the sale of the property located at 2201 West Crescent, Park Ridge, IL, and occurring on, or around, the year 2005.
7. Provide a list of all business entities with which Mr. Kelly is affiliated as an owner, employee, executive, or registered agent. The list should include: legal name of entity; any other names by which the legal entity is referred, including assumed, trade, and "doing business as" names; business address; a summary of its business activities; a characterization of Mr. Kelly's involvement with the entity; Mr. Kelly's ownership share; and current operating status.
8. For each entity listed in item (7) above, provide a copy of the entity's most recent financial statements, including balance sheet, income statement, statement of cash flows, and any supporting notes or schedules. If formal financial statements are not prepared, provide copies of the entity's internal operating statements, which may include a balance sheet and profit and loss statements (or other documents providing similar information). Please provide 2010 U.S. income tax returns for each entity, as submitted to the Internal Revenue Service. In addition, please provide a completed IRS Form 4506 for each entity's U.S. income tax return for the year 2010 (forms are attached). In particular, this information should specifically be provided for the following entities:
 - a. MercPak, Inc.;

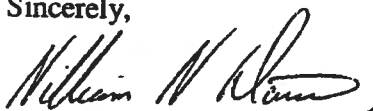
- b. S.L.R. Technologies, Inc., or the firm generally known as Shannon Lamp Recycling or SLR;
- c. Citywide Elevator Inspection Services, Inc. (the firm known as Able Elevator Inspections, Inc.); and
- d. SLR, which has at times been identified as a sole proprietorship owned and operated by Laurence Kelly. Additionally, provide the last three years of U.S. tax returns for this sole proprietorship and/or any other sole proprietorship owned and operated by Laurence Kelly.

Please submit the requested information within two weeks from the date of this letter, no later than **Friday June 10, 2011**, to:

Todd C. Brown (LR-8J)
Land and Chemicals Division
U.S. EPA
77 West Jackson Blvd.
Chicago, IL 60640.

If you have questions, you may contact Jeffery A. Cahn, Associate Regional Counsel, at (312) 886-6670, or by e-mail at cahn.jeff@epa.gov.

Sincerely,



Lorna M. Jereza, Chief *for*
Compliance Section 1
RCRA Branch

Enclosures

cc: Hon. Barbara Gunning
Administrative Law Judge

Request for Copy of Tax Return

► Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)	
4 Previous address shown on the last return filed if different from line 3 (See instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.	

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 **Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ►

Note. If the copies must be certified for court or administrative proceedings, check here

7 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.		
a Cost for each return		\$ 57.00
b Number of returns requested on line 7		
c Total cost. Multiply line 8a by line 8b		\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of signature date.

<p>Sign Here</p> <p>► Signature (see instructions)</p> <p>► Title (if line 1a above is a corporation, partnership, estate, or trust)</p> <p>► Spouse's signature</p>	<p>Telephone number of taxpayer on line 1a or 2a</p>
	<p>Date</p> <p>Date</p>

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9948.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAVS Team Stop 37108 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAVS Team Stop 6705 P-6 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:

Mail to the "Internal Revenue Service" at:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address

RAVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

RAVS Team
P.O. Box 145500
Stop 2800 F
Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: Learning about the law or the form, 10 min.; Preparing the form, 18 min.; and Copying, assembling, 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 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

Request for Copy of Tax Return

(Rev. January 2011).

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

► Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)	
4 Previous address shown on the last return filed if different from line 3 (See instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.	

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 **Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ►

Note. If the copies must be certified for court or administrative proceedings, check here

7 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 57.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of signature date.

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

Telephone number of taxpayer on line 1a or 2a

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAIVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30382
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:	Mail to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 16 min.; and Copying, assembling, 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 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6528, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

Request for Copy of Tax Return

(Rev. January 2011)

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

▶ Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)	

4 Previous address shown on the last return filed if different from line 3 (See instructions)

5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 **Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note. If the copies must be certified for court or administrative proceedings, check here

7 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 **Fee.** There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.

a Cost for each return	\$	\$57.00
b Number of returns requested on line 7		
c Total cost. Multiply line 8a by line 8b	\$	

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of signature date.

Sign Here	Signature (see instructions)	Date	Telephone number of taxpayer on line 1a or 2a
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAVS Team Stop 37108 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAVS Team Stop 6705 P-6 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:	Mail to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 18 min.; and Copying, assembling, 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 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

Request for Copy of Tax Return

(Rev. January 2011)

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

▶ Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)	

4 Previous address shown on the last return filed if different from line 3 (See instructions)

5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 **Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶

Note. If the copies must be certified for court or administrative proceedings, check here

7 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 57.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of signature date.

	Telephone number of taxpayer on line 1a or 2a
▶ Signature (see instructions)	Date
▶ Title (if line 1a above is a corporation, partnership, estate, or trust)	
▶ Spouse's signature	Date

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9948.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAIVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37108 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-8 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:	Mail to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 16 min.; and Copying, assembling, 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 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

Request for Copy of Tax Return

(Rev. January 2011)

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

▶ Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)	
4 Previous address shown on the last return filed if different from line 3 (See instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.	

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶

Note. If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 57.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of signature date.

		Telephone number of taxpayer on line 1a or 2a
▶ Signature (see instructions)	Date	
▶ Title (if line 1a above is a corporation, partnership, estate, or trust)		
▶ Spouse's signature	Date	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAVS Team Stop 37106 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAVS Team Stop 8705 P-8 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:	Mail to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 16 min.; and Copying, assembling, 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 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

REPLY TO THE ATTENTION OF:

MAR 03 2011

C-14J

VIA ELECTRONIC AND
U.S. MAIL

Mr. Laurence Kelly
Mercury Vapor Processing Technologies, Inc.
7144 North Harlem Avenue
Suite 303
Chicago, Illinois 60631

Re: Mercury Vapor Processing Technologies, Inc., et al.
Docket No. RCRA-05-2010-0015

Dear Mr. Kelly:

This is with respect to the official copies of your tax returns that the U.S. Environmental Protection Agency ("EPA") needs in order to conduct an "ability to pay" analysis, which could lower the proposed penalty amount in this matter. The EPA has received from the Internal Revenue Service (IRS) a notice that the IRS is unable to process the Form 4506 which we received from you and forwarded to the IRS. The notice states that the IRS cannot disclose to us the reason it cannot process the request, but has sent you an explanation. A copy of the IRS's notice to us is enclosed.

We have no way of knowing in what way the Form 4506 you provided was insufficient. However, in order to base our analysis of your financial circumstances on actual filed returns, we request that you correct the Form 4506 and again forward it to us, whereupon we will again forward it to the IRS for processing. Please let us know promptly if this presents any issues for you.

If you have questions, you may contact me by telephone at (312) 886-0814, or by e-mail at williams.tom@epa.gov

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas M. Williams".

Thomas M. Williams
Associate Regional Counsel

Enclosure

cc : A Daugavietis
K. Barton
T. Brown



Department of the Treasury
Internal Revenue Service
Form 13873-4

Date: 02/04/2011

Please refer to all checked boxes regarding
your request for taxpayer(s) named below:

LAURENCE AND LINDA KELLY

Section 1 — Unfulfilled or Partially Fulfilled Request

1. We were unable to provide any of the items you requested.
2. We have enclosed the items you requested (or provided them to the 3rd party on line 5 of your request) except for those listed below.
- Copy of Tax Return(s)/Form(s) for tax year(s): _____
- Verification of Non-filing for tax year(s): _____
- Return Transcript(s) for tax year(s): _____
- Account Transcript(s) for tax year(s): _____
- Record of Account Transcript(s) for tax year(s): _____
- Form W-2, Form 1099 Series, Form 1098 series, or Form 5498 series transcript(s) for tax year(s): _____
- Audit Report or CP2000 Notice: _____
- Copy of Tax Return(s) for tax year(s) mailed to you previously.

Note: If your request was submitted through an IVES participant, the requested items we could fill will be sent directly to them.

Section 2 — Payment-related Information

3. You submitted Form 4506, 4506-T or 4506T-EZ with a payment. However, there are no fees for transcripts. We have forwarded your request to the Returns and Income Verification Services (RAIVS) team for processing.
4. We are returning your payment to you or your designated third party.
5. A refund will be issued in 4-6 weeks because:
- Some or all of the products you requested were unavailable.
- You overpaid.
- There is no fee for some or all of the products you requested.
- We could not consider your request.
6. The refund will be issued to the taxpayer. The box on line 9 of Form 4506 has no designation for the issuance of a refund to any one other than the taxpayer.
7. You must submit a newly-signed request with payment. The payment submitted with your initial request is in the process of being refunded and cannot be credited to a new request. You should receive the refund in 4-6 weeks.

Section 3 — Unprocessable Request

8. Your request was received either without a payment or with an insufficient payment. A fee of \$57 is required for each tax year requested.
9. A tax form number was not present on the request and/or the tax year(s) were not listed.
10. Your request must be signed and dated. If the information you requested is to be sent to a third party, the IRS must receive the request and authorization within 120 days of the taxpayer's signature date.
11. You requested that information be sent to more than one third party. You must submit a separate Form 4506, 4506-T or 4506T-EZ for each third party recipient identified on line 5 of those forms.
12. We returned a copy of the request to the taxpayer explaining why we are unable to consider it. Disclosure laws do not permit us to provide you with this information. Please contact the taxpayer for details.
13. Lines 1 through 9 of Form 4506, 4506-T, or lines 1 through 6 on Form 4506T-EZ must be complete. Please refer to the highlighted area on your request and provide missing information.
14. The signature on your request is illegible. Please complete a new Form 4506, Form 4506-T or 4506T-EZ.
15. Electronic or stamped signatures are not acceptable. Please complete a new Form 4506, Form 4506-T or 4506T-EZ with an original signature.
16. Required entries on your request are illegible. Please complete a new Form 4506, 4506-T or 4506T-EZ.
17. We are unable to accept altered forms (e.g. white-out, line-thru). Please complete a new Form 4506, 4506-T or 4506T-EZ.
18. Individual tax information (e.g. Form 1040) and business tax information (e.g. Form 1065, Form 1120) must be requested on separate Forms 4506 or 4506-T.
19. Return transcripts are available only for the current tax year and three years prior. Return transcripts cannot be obtained for Form 1040X. You may be able to obtain an actual photocopy of Form 1040X or of some older returns (generally those filed in the last 7 years) for a \$57 fee for each tax period requested. Use Form 4506 (not 4506-T or 4506T-EZ) to request the photocopy.
20. You provided an Employer Identification Number (00-1234567), instead of a Social Security Number (000-00-1234) or Individual Taxpayer Identification Number (900-00-1234).
21. The taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below.
- Name (Box 1a or 2a)
- Social Security Number (Box 1b or 2b)
- Address
22. Only one of the transcript request boxes may be marked on a Form 4506-T for an IVES request. Please resubmit your form indicating the product requested.
23. Some or all of the IVES participant information was not listed on line 5 of Form 4506-T or 4506T-EZ.
24. For the IVES program, records of accounts are only available for Forms 1040, 1065 and 1120 series.

Section 3 — Unprocessable Request, cont'd

25. The taxpayer's address does not match our records. Please provide one of the following when you resubmit your request.
- Photocopies of two pieces of identification bearing the taxpayer's signature, preferably a driver's license and social security card. NOTE: A credit card is not an acceptable form of identification.
 - An original notarized statement affirming the taxpayer's identity.
 - A signed and dated statement by the taxpayer with the following wording:
"I certify under penalty of perjury under the laws of the United States of America that I am the taxpayer who filed the tax return(s) for tax year(s) _____."

26. We are unable to provide the information requested for tax year(s) _____. We are permitted to provide tax information for jointly filed tax year(s) only to the spouses who signed and filed the return(s).

27. You have not submitted an authorization that meets IRS guidelines for receiving the information you requested. To receive information about another taxpayer you must submit a valid authorization that is one of the following.

- Form 2848 (Power of Attorney) that specifies which tax forms or tax matters, tax years, and acts are authorized by the taxpayer.
- Form 8821 (Tax Information Authorization) that specifies which tax forms or tax matters and tax years are authorized by the taxpayer.
- Certificate of Guardianship or other court document granting similar authorization.

28. The information required for the release of taxpayer information to a third party is incomplete. Please ensure that both the name and address of the third party appear on line 5 of Form 4506, 4506-T or 4506T-EZ.

29. To receive information about a deceased taxpayer, you must submit one of the items below specifically identifying you as having the authority to act on behalf of the estate. NOTE: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid.

- Certificate of Guardianship over the estate.
- Letters Testamentary.
- A Will probated by the court.
- Other court documents identifying you as the Personal Representative, granting similar authority, or otherwise establishing material interest.

30. The proof of authorization you provided did not cover all the requested items. To obtain the information you requested for Forms _____ for tax year(s) _____ you must provide an authorization for those items.

31. We have no record of receiving Forms _____ for tax year(s) _____ and cannot provide a copy.

Section 4 — Copy of Tax Return(s)

32. Tax returns are available for only a limited number of years. We no longer have the returns you requested for tax year(s) _____. These returns have been destroyed by authorization of the United States Congress.

33. In place of tax returns that have been destroyed, we are providing other tax account information.

34. We have no record of receiving a tax return for tax year(s) _____. However, the IRS prepared a substitute return for this tax year. You may request information about the substitute return under the Freedom of Information Act (FOIA). We have enclosed an information sheet (Notice 1356) on how to submit such a request. Please visit www.irs.gov for more information.

35. Tax return(s) for tax year(s) _____ are not available at this time. If your return(s) have been filed, please resubmit your request in 60 days.

36. Some or all of the tax returns you requested are not available.

In place of the unavailable photocopy for tax year(s) _____

we are providing return information free of charge.

Neither a tax return nor a return information is available for year(s) _____.

Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts

37. We found no record of a tax return being filed for year(s) _____. Consider this a letter of Verification of Non-filing for those year(s) for taxpayer _____.

38. A Verification of Non-filing for any year cannot be provided before June 15 of the following year. Please resubmit your request after that date.

39. We are unable to verify non-filing for tax year(s) _____ because a return was filed. Enclosed is a transcript of each return found.

40. Your request authorized the third party to receive only a Verification of Non-filing. Thus we could not provide the return transcripts to the third party.

41. Our records indicate you submitted an extension of time to file your return. Please resubmit your request 6 weeks after the date you file(d) your return (3 weeks if electronically filed).

42. We have no record of receiving Forms _____ for tax year(s) _____. We cannot provide a return transcript or record of account. If you recently filed your return, please wait 6 weeks before resubmitting a request (3 weeks if electronically filed).

43. Return transcripts and record of account transcripts for tax year(s) _____ are currently unavailable. If your return has been filed, please resubmit your request in 30 days.

44. Tax information for tax year(s) _____ is not available until _____.

**Section 5 — Verification of Nonfiling /
Return Transcripts / Account Transcripts/
Record of Account Transcripts, cont'd**

45. Since tax information is kept only for a limited number of years, the transcript(s) you requested are not available.
- Return transcripts or record of account transcripts are unavailable for tax year(s) _____
- Account transcript(s) are unavailable for tax year(s) _____
46. We are unable to provide tax information for year(s) _____. We find no record of a return being filed.

Section 6 — Form W-2, Form 1099 series, Form 1098 series, and Form 5498 series Transcripts

47. We do not have Form W-2 as submitted by employers for tax years prior to _____. The Social Security Administration (SSA) can provide social security earnings information for older tax years. You may contact the SSA at 1-800-772-1213 or submit a written request and the required fee (for non-retirement requests) to:

Social Security Administration
Division of Earnings Records Operations
PO Box 33003
Baltimore, MD 21290-3003

or you may request the earnings information from the employer who issued your Form(s) W-2.

48. We are unable to provide the Form W-2 information you requested. Please contact the SSA at the address mentioned in paragraph 47 to obtain your W-2 information.
49. Forms W-2, 1098, 1099, and 5498 for any year cannot be provided before August 1 of the following year. Please resubmit your request after that date.
50. We have no record of Form W-2, 1099, 1098, or 5498 for tax year(s) _____.
51. We are unable to provide Form W-3 information. If you would like transcripts of Forms W-2, please complete and submit a new Form 4506-T. Alternately, you may request copies of Forms W-2 from the Social Security Administration. (See paragraph 47 for SSA contact information).
52. We found no record of a W-2 for the Social Security Number you provided for the following tax year(s) _____.

53. We are unable to provide the Form W-2 information requested for the SSN you provided since neither that person nor an authorized delegate signed Form 4506-T. A request for Form W-2 information for both spouses must be signed by both spouses.

54. The Forms W-2, 1098, 1099, and 5498 for the year(s) _____ are temporarily unavailable. Please complete and return a new Form 4506-T in 30 days.

55. The Forms W-2, 1098, 1099, and 5498 for the year(s) _____ are temporarily unavailable.

If we receive the information within the next _____ days we will send the information to you.

Section 7 — Audit/CP 2000

56. We are unable to provide your audit or CP 2000 information because:

- Audit or CP2000-related information for tax year(s) _____ has been destroyed.
- Currently we are unable to provide Audit/CP2000 information for tax year(s) _____. Please allow four to six weeks before calling our Customer Service Area (see Section 9) to request your Audit Report or CP 2000 Notice (Summary of Proposed Changes).
57. The request for a copy of your Audit Report or CP2000 Notice (Summary of Proposed Changes) has been referred to the appropriate function. Please contact the Customer Service Area for additional information at the number listed in Section 9 below.

Section 8 — Miscellaneous Information

58. The remainder of your requested information will be provided within 2-4 weeks.
59. We are unable to provide Form 1098 information.
60. The IRS cannot provide state tax documents. Please contact your local state office.
61. Information sent to the address you provided for the third party was returned as undeliverable. Please contact the third party and provide the enclosed information.
62. We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.
63. We notified the third party listed on line 5 of your Form 4506, 4506-T or 4506T-EZ of our inability to consider your request. However, we are not permitted to disclose the reasons. The third party may contact you to obtain the information necessary to complete your request.
64. We are unable to locate a current address for the taxpayer. Since you are the third party identified on line 5 of Form 4506, 4506-T or 4506T-EZ, we are sending you this letter. Please contact the taxpayer to resubmit the request.
65. If you have questions about this letter and have applied for a loan, please take the letter and a copy of your Form 4506-T or 4506T-EZ request to your financial institution.
66. Your request has been referred to the _____ function. Please contact the Customer Service area at the number listed in Section 9 for additional information.

Section 9 — Further Information

If you have any questions about the information in this letter ONLY, please call the Return and Income Verification Services Team at:

(559) 456-5894 _____, or fax to (559) 456-5876 _____

Please refer to # 1012650466 _____

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, please call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

Enclosures:

- Original or copy of request
- Envelope
- Blank forms
- Original taxpayer documents
- Notice 1356