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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 9
SAN FRANCISCO, CALIFORNIA

In the Matter of:	)	Docket No. CAA (112r)-09-2026-0092
JBS Tolleson, Inc.	)	CONSENT AGREEMENT AND FINAL ORDER PURSUANT TO 40 C.F.R. §§ 22.13 AND 22.18
Respondent.	)	

CONSENT AGREEMENT AND FINAL ORDER

A. PRELIMINARY STATEMENT

1. This is a civil administrative enforcement action instituted pursuant to Section 113(a)(3)(A) and (d) of the Clean Air Act ("CAA"), as amended, 42 U.S.C. §§ 7413(a)(3)(A), (d), and the Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits, as codified at 40 Code of Federal Regulations (C.F.R.) Part 22 ("Consolidated Rules").

2. The Administrator has delegated enforcement authority under CAA Section 113(d), 42 U.S.C. § 7413(d), to the Regional Administrator of the EPA Region 9, who in turn has delegated this authority to the Director of the Enforcement and Compliance Assurance Division, hereinafter, "Complainant."

3. Respondent is JBS Tolleson, Inc. ("Respondent").

4. This Consent Agreement and Final Order ("CA/FO"), which contains the elements of a complaint required by 40 C.F.R. § 22.14(a)(1)-(3) and (8), simultaneously commences and concludes this penalty proceeding, as authorized by 40 C.F.R. §§ 22.13(b) and 22.18(b)(2) and (3).

5. Complainant and Respondent agree that settling this action without the filing of a complaint or the adjudication of any issue of fact or law is in the public interest.

B. PARTIES BOUND

6. This CA/FO shall apply to and be binding on Respondent, Respondent's officers, directors, partners, agents, employees, contractors, successors and assigns. Action or inaction of any persons, firms, contractors, employees, agents, or corporations acting under, through, or for Respondent shall not excuse any failure of Respondent to fully perform its obligations under this CA/FO. Changes in ownership, real property interest, or transfer of personal assets shall not alter Respondent's obligations under this CA/FO.

C. STATUTORY AND REGULATORY FRAMEWORK

7. Pursuant to CAA Section 112(r)(7), 42 U.S.C. § 7412(r)(7), and its implementing regulations, owners and operators of stationary sources at which a regulated substance is present in more than a threshold quantity ("TQ") must prepare and implement a risk management plan ("RMP") to detect and prevent or minimize accidental release of such substances from the stationary source, and to provide a prompt emergency response to any such releases in order to protect human health and the environment.

8. CAA Section 112(r)(2)(C), 42 U.S.C. § 7412(r)(2)(C), defines "stationary source" as "any buildings, structures, equipment, installations or substance emitting stationary activities (i) which belong to the same industrial group, (ii) which are located on one or more contiguous properties, (iii) which are under the control of the same person (or persons under common control), and (iv) from which an accidental release may occur."

9. Ammonia (anhydrous) is a "regulated substance" listed under CAA Section 112(r)(3), 42 U.S.C. § 7412(r)(3), with a TQ of 10,000 pounds. *See* 40 C.F.R. § 68.130, Tables 1 and 2.

10. Under CAA Section 112(r)(7), 42 U.S.C. § 7412(r)(7), and 40 C.F.R. § 68.10(l), the owner or operator of a covered stationary source with a process in a North American Industry Classification System ("NAICS") code listed in 40 C.F.R. § 68.10(l)(1) or subject to the Occupational Safety and Health Administration ("OSHA") process safety management standard set forth in 29 C.F.R. § 1910.119 is subject to the "Program 3" requirements set forth in 40 C.F.R. § 68.12(d).

11. Under CAA Section 112(r)(7), 42 U.S.C. § 7412(r)(7), and 40 C.F.R. § 68.12(d), facilities subject to the Program 3 requirements are required to implement the prevention requirements set forth in 40 C.F.R. §§ 68.65 through 68.87 and the emergency response program requirements set forth in 40 C.F.R. §§ 68.90 through 68.96.

D. GENERAL ALLEGATIONS

12. At all times relevant to this CA/FO, Respondent was a corporation and therefore a "person" as defined in Section 302(e) of CAA, 42 U.S.C. § 7602(e).

13. At all times relevant to this CA/FO, Respondent operated a facility (the "Facility") located at 651 S. 91st Avenue in Tolleson, Arizona.

14. At the Facility, Respondent engages in the processing of meat to be sold or to be used on the same premises in canning, cooking, curing, and freezing, and in making sausage and other meat products. The Facility uses anhydrous ammonia for refrigeration during its meat processing operations.

15. The Facility is a "stationary source" as defined by Section 112(r)(2)(C) of the CAA, 42 U.S.C. § 7412(r)(2)(C).

16. At all times relevant to this CA/FO, Respondent used or stored more than 10,000 pounds of anhydrous ammonia at the Facility and was subject to the requirements of CAA § 112(r)(7).

17. At all times relevant to this CA/FO, the anhydrous ammonia process at the Facility was subject to Program 3 requirements because it was subject to the federal OSHA process safety management standard set forth in 29 C.F.R. § 1910.119.

18. During February 6-8, 2023, EPA's National Enforcement Investigation Center performed an inspection at the Facility to assess Respondent's compliance with Section 112(r) of CAA, 42 U.S.C. § 7412(r), and Part 68 requirements (the "Inspection") and documented its observations in an inspection report dated April 14, 2023.

19. Based upon the information gathered during the Inspection and follow-up investigation (collectively the "Investigation"), EPA determined that Respondent violated certain provisions of the CAA.

E. ALLEGED VIOLATIONS

Count 1
(Failure to Comply with the Offsite Consequence Analysis Requirement; 40 C.F.R. § 68.30(d))

20. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

21. An owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must perform and report in the RMP offsite consequence analysis the worst-case release scenario analysis and alternative release scenario analysis under 40 C.F.R. §§ 68.20-42. Under 40 C.F.R. § 68.30(d), the offsite consequence analysis must include an estimate of the affected population to two significant digits.

22. Based upon the Investigation, EPA determined that Respondent failed to estimate the affected population to two significant digits in performing and reporting offsite consequence analysis in the RMP for the Facility during 2023.

23. Accordingly, EPA alleges that Respondent violated the offsite consequence analysis requirement set forth at CAA § 112(r) and 40 C.F.R. § 68.30(d) by using an inaccurate estimate of the affected population in performing and reporting the offsite consequence analysis in the RMP during 2023.

Count 2
(Failure to Comply with the Process Safety Information ("PSI") Requirements; 40 C.F.R. § 68.65(d))

24. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

25. Under 40 C.F.R. § 68.65(d), the owner or operator of a facility subject to the PSI requirements must compile information pertaining to the equipment in the covered process including materials of construction and piping and instrument diagrams ("P&IDs") and ensure and document that the process is designed and maintained in compliance with recognized and generally applicable good engineering practices ("RAGAGEP").

26. Based upon the Investigation, EPA determined that Respondent failed to compile adequate information pertaining to P&IDs; and failed to document that the process was designed and maintained in compliance with RAGAGEP from 2023 to 2026.

27. Accordingly, EPA alleges that Respondent violated the PSI requirements set forth at CAA § 112(r) and 40 C.F.R. § 68.65(d) from 2023 to 2025.

Count 3

(Failure to Comply with the Process Hazard Analysis Requirements; 40 C.F.R. § 68.67(c))

28. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

29. Under 40 C.F.R. § 68.67, an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must perform a process hazard analysis ("PHA") on processes covered by the CAA § 112(r) requirements to identify, evaluate, and control the hazards involved in the process. Under 40 C.F.R. § 68.67(c)(3), the PHA must address various elements, including but not limited to engineering and administrative controls applicable to the hazards.

30. Based upon the Investigation, EPA determined that Respondent's PHA for the anhydrous ammonia process at the Facility failed to adequately address the engineering and administrative controls applicable to the hazards of the process from 2023 to 2025.

31. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.67(c) by performing a PHA for the anhydrous ammonia process at the Facility that failed to adequately address the engineering and administrative controls applicable to the hazards from 2023 to 2025.

Count 4

(Failure to Comply with the Process Hazard Analysis Requirements; 40 C.F.R. § 68.67(e))

32. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

33. Under 40 C.F.R. § 68.67(e), an owner or operators of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must establish a system to promptly address the findings and recommendations of the PHA; assure that the recommendations are resolved in a timely manner and that the resolution is documented; document what actions are to be taken; complete actions as soon as possible; develop a written schedule of when these actions are to be completed; and adequately communicate the actions to employees whose work assignments involve the affected process.

34. Based upon the Investigation, EPA determined that Respondent failed to promptly address the recommendations of the PHA conducted at the Facility in 2022, including those involving defective piping for transporting anhydrous ammonia and the machinery control room that was not adequately isolated.

35. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.67(e) by failing to establish a system to promptly address the findings and recommendations of the PHA at the Facility during 2022-2026.

Count 5

(Failure to Develop and Implement Adequate Operating Procedures; 40 C.F.R. § 68.69(a))

36. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

37. Under 40 C.F.R. § 68.69(a), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must develop and implement written operating procedures that provide clear instructions for safely conducting activities involved in each covered process consistent with the process safety information, including but not limited to steps for each operating phase (e.g., normal and temporary operations and emergency shutdowns); operating limits, including the consequences of deviation and the steps required to correct or avoid deviation; safety and health considerations; and safety systems and their functions.

38. Based upon the Investigation, EPA determined that the written operating procedures for the Facility failed to adequately address the operating limits for the auto-purger and oil draining operations and safety systems and their functions from 2023 to 2026.

39. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.69(a), by failing to adequately develop and implement written operating procedures that provide clear instructions for safely conducting activities involved in each covered process consistent with the process safety information from 2023 to 2026.

Count 6

(Failure to Comply with the Mechanical Integrity Requirements; 40 C.F.R. § 68.73)

40. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

41. Under 40 C.F.R. § 68.73(b), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must establish and implement written procedures to maintain the on-going integrity of the process equipment.

42. Under 40 C.F.R. § 68.73(d)(2), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must perform inspections and tests consistent with RAGAGEP on process equipment. Under 40 C.F.R. § 68.73(d)(4), the owner must also document inspections and tests performed on process equipment under § 68.73(d)(2).

43. Under 40 C.F.R. § 68.73(e), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must correct deficiencies in covered equipment that are outside acceptable limits before further use or in a safe and timely manner when necessary means are taken to assure safe operation.

44. Based upon the Investigation, EPA determined that Respondent failed to perform annual inspections for the V-3 Power Loss Interlock, V-4 Pressure Vessel, Main System piping, and DC System piping at the Facility in 2022; conduct adequate inspections and tests consistent with RAGAGEP for pressure vessels at the Facility from 2023 to 2026; and to correct deficiencies in piping systems and safety relief valves at the Facility from 2023 to 2026.

45. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.73(b), (d)(2), (d)(4), and (e), by failing to implement written procedures to maintain the on-going integrity of process equipment; perform inspections and tests on process equipment consistent with RAGAGEP; document such inspections and tests; and correct deficiencies in process equipment from 2023 to 2026.

Count 7
(Failure to Comply with the Management of Change Requirements; 40 C.F.R. § 68.75(a), (b), (d))

46. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

47. Under 40 C.F.R. § 68.75(a) and (b), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must establish and implement written procedures to manage changes to process equipment and ensure that such procedures address the technical basis for the change and impact of change on safety and health. Under 40 C.F.R. § 68.75(d), if a change alters the process safety information, such information shall be updated accordingly.

48. Based upon the Investigation, EPA determined that Respondent failed to document the technical basis for and impact on safety and health associated with changes to pressure relief valves at the Facility and failed to update its PSI accordingly during 2023-2026.

49. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.75(a), (b), and (d) by failing to document the technical basis for and impact on safety and health associated with changes to certain process equipment during 2023-2026.

Count 8

(Failure to Comply with the Compliance Audit Requirements; 40 C.F.R. § 68.79(d))

50. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

51. Under 40 C.F.R. § 68.79(a), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must perform a compliance audit at least every three years to verify that procedures and practices developed under the RMP requirements are adequate and are being followed. Under 40 C.F.R. § 68.79(d), the owner or operator must promptly determine and document an appropriate response to each of the findings of the compliance audit, and document that deficiencies have been corrected.

52. Based upon the Investigation, EPA determined that Respondent failed to determine and document responses to each finding of the 2019 and 2021 compliance audits of the Facility and document that deficiencies identified in the 2019 and 2021 compliance audits were corrected.

53. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.79(d), by failing to determine and document responses to the findings of the 2019 and 2021 compliance audits of the Facility and document that deficiencies identified in the 2019 and 2021 compliance audits were corrected.

Count 9

(Failure to Perform an Adequate Incident Investigation; 40 C.F.R. § 68.81(e))

54. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

55. Under 40 C.F.R. § 68.81(a), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must investigate each incident which resulted in, or could have resulted in, a catastrophic release of a regulated substance. Under 40 C.F.R. § 68.81(e), the owner or operator must establish a system to promptly address and resolve the incident report findings and recommendations and also document resolutions and corrective actions.

56. Based upon the Investigation, EPA determined that Respondent failed to establish a system to promptly address and resolve the incident report findings and recommendations associated with the release of anhydrous ammonia at the Facility in March 2021.

57. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.81(e), by failing to establish a system to promptly address and resolve release incident report findings and recommendations.

Count 10

(Failure to Comply with the Emergency Response Program Requirements; 40 C.F.R. § 68.95(a))

58. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

59. Under 40 C.F.R. § 68.95, an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must develop and implement an emergency response program to protect the environment and public health. Under 40 C.F.R. § 68.95(a)(2), such program shall include procedures for the use of emergency response equipment and for its inspection, testing, and maintenance. Under 40 C.F.R. § 68.95(a)(3), such program shall include training for all employees in relevant procedures for emergency response.

60. Based upon the Investigation, EPA determined that the Level A suits to be used to respond to accidental release at the Facility were not available due to Respondent's failure to perform timely pressure testing.

61. Based upon the Investigation, EPA determined that Respondent had failed to train all employees in relevant procedures for emergency response.

62. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.95(a)(2) and 68.95(a)(3), by failing to develop and implement procedures for the use of emergency response equipment and for its inspection, testing, and maintenance and by failing to train all employees in relevant procedures for emergency response during 2023.

Count 11

(Failure to Correct the RMP; 40 C.F.R. § 68.195(b))

63. Paragraphs 1 through 19 above are incorporated herein by this reference as if they were set forth here in their entirety.

64. Under 40 C.F.R. § 68.195(b), an owner or operator of a facility subject to the Program 3 requirements of CAA § 112(r)(7) must correct the emergency contact information in the RMP within one month of any change to such information.

65. Based upon the Investigation, EPA determined that Respondent failed to timely update the emergency contact information in the RMP until January 2023, two and a half years after the change.

66. Accordingly, EPA alleges that Respondent violated CAA § 112(r) and 40 C.F.R. § 68.195(b), by failing to correct the emergency contact information in the RMP within one month of the change to this information.

F. CIVIL PENALTY

67. Respondent agrees to pay a civil penalty in the amount of THREE HUNDRED EIGHT THOUSAND SEVEN HUNDRED SIXTY-FIVE DOLLARS ($308,765) ("Assessed Penalty") within thirty (30) calendar days of the Effective Date of this CA/FO. The Effective Date of this CA/FO as defined in Section L, below, is the date the Final Order, signed by the Regional Judicial Officer, is filed with the Regional Hearing Clerk.

68. Respondent shall pay the Assessed Penalty and any interest, fees, and other changes due using any method, or combination of appropriate methods, as provided on the EPA website: https://www.epa.gov/financial/makepayment. For additional instructions see: https://www.epa.gov/financial/additional-instructions-making-payments-epa.

69. When making a payment, Respondent shall**:**

a. Identify every payment with Respondent's name and the docket number of this Agreement.

b. Concurrently with any payment or within 24 hours of any payment, Respondent shall serve proof of such payment to the following persons via electronic mail:

Regional Hearing Clerk
U.S. Environmental Protection Agency, Region 9
R9HearingClerk@epa.gov

Kathryn Kwiecinski
Enforcement and Compliance Assurance Division
U.S. Environmental Protection Agency - Region 9
Kwiecinski.kathryn@epa.gov

and

U.S. Environmental Protection Agency
Cincinnati Finance Department
CINWD_AcctsReceivable@epa.gov

"Proof of payment" means, as applicable, confirmation of credit card or debit card payment, or confirmation of wire or automated clearinghouse transfer, and any other information required to demonstrate that payment has been made according to EPA

requirements, in the amount due, and identified with the appropriate docket number and Respondent's name.

70. Interest, Charges, and Penalties on Late Payments. Pursuant to 31 U.S.C. § 3717, 31 C.F.R. § 901.9, and 40 C.F.R. § 13.11, if Respondent fails to timely pay the full amount of the Assessed Penalty per this Agreement, EPA is authorized to recover, in addition to the amount of the unpaid Assessed Penalty, the following amounts.

a. Interest. Interest begins to accrue from the Effective Date. If the Assessed Penalty is paid in full within thirty (30) days of the Effective Date, interest accrued is waived. If the Assessed Penalty is not paid in full within thirty (30) days of the Effective Date, interest will continue to accrue until any unpaid portion of the Assessed Penalty as well as any interest, penalties, and other charges are paid in full. The rate of interest is set at the Internal Revenue Service ("IRS") standard underpayment rate.

b. Handling Charges. Respondent will be assessed monthly a charge to cover EPA's costs of processing and handling overdue debts. If Respondent fails to pay the Assessed Penalty in accordance with this Agreement, EPA will assess a charge to cover the costs of handling any unpaid amounts for the first thirty (30) day period after the Effective Date. Additional handling charges will be assessed every thirty (30) days, or any portion thereof, until the unpaid portion of the Assessed Penalty as well as any accrued interest, penalties, and other charges are paid in full.

c. Late Payment Penalty. A late payment penalty of six percent (6%) per annum, will be assessed monthly on all debts, including any unpaid portion of the Assessed Penalty, interest, penalties, and other charges, that remain delinquent more than ninety (90) days. Any such amounts will accrue from the Effective Date.

71. Late Penalty Actions. In addition to the amounts described in the prior Paragraph, if Respondent fails to timely pay any portion of the Assessed Penalty, interest, or other charges and penalties per this Agreement, EPA may take additional actions. Such actions EPA may take include, but are not limited to, the following.

a. Refer the debt to a credit reporting agency or a collection agency, per 40 C.F.R. §§ 13.13 and 13.14.

b. Collect the debt by administrative offset (i.e., the withholding of money payable by the United States government to, or held by the United States government for, a person to satisfy the debt the person owes the United States government), which includes, but is not limited to, referral to the IRS for offset against income tax refunds, per 40 C.F.R. Part 13, Subparts C and H.

c. Suspend or revoke Respondent's licenses or other privileges, or suspend or disqualify Respondent from doing business with EPA or engaging in programs EPA sponsors or funds, per 40 C.F.R. § 13.17.

d. Refer this matter to the United States Department of Justice for litigation and collection, per 40 C.F.R. § 13.33.

72. Allocation of Payments. Pursuant to 31 C.F.R. § 901.9(f) and 40 C.F.R. § 13.11(d), a partial payment of debt will be applied first to outstanding handling charges, second to late penalty charges, third to accrued interest, and last to the principal that is the outstanding Assessed Penalty amount.

73. Tax Treatment of Penalties. Penalties, interest, and other charges paid pursuant to this Agreement shall not be deductible for purposes of federal taxes.

G. ADMISSIONS AND WAIVER OF RIGHTS

74. In accordance with 40 CFR § 22.18(b), for the purpose of this proceeding, Respondent: (a) admits the jurisdictional allegations of this CA/FO; (b) neither admits nor denies specific factual allegations contained in this CA/FO; (c) consents to the assessment of the civil penalty set forth in Section F above and to any conditions specified in this CA/FO; and (d) waives any right to contest the allegations and its right to appeal the final order accompanying this consent agreement. By signing this Consent Agreement, Respondent waives any rights or defenses that Respondent has or may have for this matter to be resolved in federal court, including but not limited to any right to a jury trial, and waives any right to challenge the lawfulness of the final order accompanying the consent agreement.

H. CERTIFICATION OF COMPLIANCE

75. In executing this CA/FO, Respondent certifies that under penalty of law to EPA that it has taken all steps necessary to return to full compliance with CAA Section 112(r), 42 U.S.C. § 7412(r), and its implementing regulations, that formed the basis for the violations alleged in this CA/FO.

I. RESERVATION OF RIGHTS

76. In accordance with 40 C.F.R. § 22.18(c), full payment of the Assessed Penalty shall only resolve Respondent's liability for federal civil penalties for the violations specifically alleged herein and does not in any case affect the right of the EPA to pursue appropriate injunctive or other equitable relief or criminal sanctions for any violations of law.

77. This CA/FO is not a permit or modification of any existing permit issued pursuant to any federal, state, or local laws or regulations. This CA/FO shall in no way relieve or affect

Respondent's obligations under any applicable federal, state or local laws, regulations, or permits.

J. OTHER CLAIMS

78. Nothing in this CA/FO shall constitute or be construed as a release from any other claim, cause of action or demand in law or equity by or against any person, firm, partnership, entity or corporation for any liability it may have arising out of or relating in any way to the generation, storage, treatment, handling, transportation, release, or disposal of any hazardous constituents, hazardous substances, hazardous wastes, pollutants, or contaminants found at, taken to, or taken from the Facility.

K. MISCELLANEOUS

79. This CA/FO can be signed in counterparts.

80. The headings in this CA/FO are for convenience of reference only and shall not affect interpretation of this CA/FO.

81. Each party to this action shall bear its own costs and attorneys' fees.

82. EPA and Respondent consent to entry of this CA/FO without further notice.

83. By signing this CA/FO, Respondent acknowledges that this CA/FO will be available to the public and agrees that this CA/FO does not contain any confidential business information or personally identifiable information.

84. Pursuant to 26 U.S.C. § 6050X and 26 C.F.R. § 1.6050X-1, EPA is required to send to the IRS annually, a completed IRS Form 1098-F ("Fines, Penalties, and Other Amounts") with respect to any court order or settlement agreement (including administrative settlements), that require a payor to pay an aggregate amount that EPA reasonably believes will be equal to, or in excess of, $50,000 for the payor's violation of any law or the investigation or inquiry into the payor's potential violation of any law, including amounts paid for "restitution or remediation of property" or to come "into compliance with a law." EPA is further required to furnish a written statement, which provides the same information provided to the IRS, to each payor (i.e., a copy of IRS Form 1098-F). Failure to comply with providing IRS Form W-9 or Tax Identification Number ("TIN"), as described below, may subject Respondent to a penalty, per 26 U.S.C. § 6723, 26 U.S.C. § 6724(d)(3), and 26 C.F.R. § 301.6723-1. To provide EPA with sufficient information to enable it to fulfill these obligations, Respondent shall complete the following actions as applicable:

a. Respondent shall complete an IRS Form W-9 ("Request for Taxpayer Identification Number and Certification"), which is available at https://www.irs.gov/pub/irs-pdf/fw9.pdf;

b. Respondent shall therein certify that its completed IRS Form W-9 includes Respondent's correct TIN or that Respondent has applied and is waiting for issuance of a TIN;

c. Respondent shall email its completed Form W-9 to Jessica Chalifoux in EPA's Cincinnati Finance Department at chalifoux.jessica@epa.gov, on or before the date the Respondent's penalty payment is due, pursuant to Paragraph 67, or within 7 days should the order become effective between December 15 and December 31 of the calendar year. EPA recommends encrypting IRS Form W-9 email correspondence; and

d. In the event that Respondent has certified in its completed IRS Form W-9 that it does not yet have a TIN but has applied for a TIN, Respondent shall provide EPA's Cincinnati Finance Division with Respondent's TIN, via email, within five (5) days of Respondent's receipt of a TIN issued by the IRS.

L. EFFECTIVE DATE

85. In accordance with 40 C.F.R. §§ 22.18(b)(3) and 22.31(b), the effective date of this CA/FO (Effective Date) shall be the date that the Final Order contained in this CA/FO, having been approved and issued by the Regional Judicial Officer, is filed with the Regional Hearing Clerk.

IT IS SO AGREED.

FOR RESPONDENT, JBS TOLLESON, INC.:

09/19/2026
DATE

NAME: Kimberly Pryor
TITLE: General Counsel
JBS Tolleson, Inc.
651 South 91st Avenue
Tolleson, AZ 85353

FOR COMPLAINANT, EPA REGION 9:

AMY MILLER-BOWEN

Digitally signed by AMY MILLER-BOWEN
Date: 2026.09.23 13:50:44 -07'00'

_____ _____

DATE

Amy C. Miller-Bowen
Director
Enforcement and Compliance Assurance Division
U.S. Environmental Protection Agency, Region 9