From: Cool, Richard
To: Sonia Slayden

Cc: <u>Johnson, Patrick; Wilder, Scott</u>

Subject: RE: Chill T"s CY 2021 Income Tax Submissions - True & Complete Copies of Federal Tax Returns

Date: Friday, November 18, 2022 8:50:52 AM

Sonia.

Yes, I understand Chill Transportation LLC was registered as a California LLC in early 2021. For context, I merely cited the original ATP form (generic) from my July 2022 response because there is still outstanding information that should also be submitted, in addition to any available calendar year 2021 income tax documentation. That is the reason my earlier email was more specific as follows and repeated here below:

"Accordingly, Chill Transportation LLC should submit true and complete copies of their calendar year 2021 federal tax returns for the LLC, and if the detailed tax information is reported on a taxpayer's form 1040, then you should also submit the entire 1040 with all schedules and statements."

I understand that if Chill Transportation LLC was not a legal entity in operation in 2018-2020, then it is unlikely there would be federal income tax documentation for those three years so that is why I narrowed my email request.

Rick

From: Sonia Slayden <chilltransportation1@gmail.com>

Sent: Friday, November 18, 2022 9:39 AM **To:** Cool, Richard < Cool.Richard@epa.gov>

Cc: Johnson, Patrick < johnson.patrick@epa.gov>; Wilder, Scott < Wilder.Scott@epa.gov>

Subject: Re: Chill T's CY 2021 Income Tax Submissions - True & Complete Copies of Federal Tax

Returns

I only have 2021 we've only been in business for less than 2 years

On Fri, Nov 18, 2022 at 9:36 AM Cool, Richard < cool.Richard@epa.gov> wrote:

Sonia:

In response to your Thursday 6:24 email, please see the attached Ability-To-Pay Initial Data Request form, Part No. 2, which states as follows:

True and complete copies of signed federal tax returns for the years 2018, 2019, 2020 (and 2021 if completed) that relate to filings for the LLC. If the detailed tax information is reported on a taxpayer's form 1040, furnish the entire 1040 with all schedules and statements. (italics added here for emphasis)

Accordingly, Chill Transportation LLC should submit true and complete copies of their calendar year 2021 federal tax returns for the LLC, and if the detailed tax information is reported on a taxpayer's form 1040, then you should also submit the entire 1040 with all

schedules and statements.

As I have noted in the past, for ease of transfer, I can send you a GoAnywhere file transfer email where you can upload numerous documents which would help you avoid numerous emails, but multiple emails are OK too if that is what you prefer. Please let me know if you want me to send a GoAnywhere file request transfer email for Chill's use in providing the 2021 income tax submissions.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223

Cell: (206) 321-5396

From: Sonia Slayden <<u>chilltransportation1@gmail.com</u>>

Sent: Thursday, November 17, 2022 6:24 PM
 To: Cool, Richard < Cool.Richard@epa.gov >
 Cc: Johnson, Patrick < johnson.patrick@epa.gov >
 Subject: Re: Chill T's CY 2021 Income Tax Submissions

Hi Rick please send me what pages you need from my taxes so that I can get those to you.

On Thu, Nov 17, 2022 at 4:58 PM Sonia Slayden chilltransportation1@gmail.com wrote:

Hi Richard, im so sorry . . I just got back home today. will get that to you asap.

On Tue, Nov 15, 2022 at 8:41 AM Cool, Rick < Cool.Richard@epa.gov > wrote:

Hello Sonia:

As I have wished numerous times previously, I hope this finds things going OK for you and that you are well.

I have heard nothing from you since your Monday October 24 email where you stated that your 2021 income tax documentation would be submitted to EPA that day. I have not received any 2021 Chill Transportation income tax documentation to date and I have not heard back from you since October 24.

Please send your 2021 income tax submissions this week. I am trying to keep your ATP review process moving forward to the next step where our financial expert can start reviewing your company's ATP documentation submitted to date, and it is important to get copies of those Chill Transportation tax filings so that there is some reliable documentary information on the company's operating and financial condition for that

expert's review process.

Thank you for your response and cooperation.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Monday, October 31, 2022 5:21 AM

To: Sonia Slayden <<u>chilltransportation1@gmail.com</u>>
Cc: Johnson, Patrick <<u>johnson.patrick@epa.gov</u>>
Subject: RE: Chill T's CY 2021 Income Tax Submissions

Hello Sonia:

I hope this emails finds things going OK for you given your health situation.

I did not hear back from you last week after your Monday email with any documentation submissions so just checking in to see if you can respond to this email to let me know if you can make your 2021 income tax documentation submission this week. You mentioned you were going to send those income tax documents in your Monday October 24 email.

If you cannot make the tax submissions submissions, I would appreciate a short response indicating that too so we have some sense of your situation. I am just trying to keep your ATP review process going if you are unavailable for some time during your recovery from medical procedures.

Thank you for any response.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Wednesday, October 26, 2022 6:34 AM

To: Sonia Slayden < chilltransportation1@gmail.com Cc: Johnson, Patrick < johnson.patrick@epa.gov >

Subject: RE: FW: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Hi Sonia:

I did not receive the 2021 Chill Transportation income tax form documentation you indicated would be sent on Monday.

Could you please try to send this documentation when you can. You mentioned you were starting medical procedures so I am hoping you can send this 2021 information before you start those procedures and recovery, if you can.

Thank you for your help. I hope all things will go well for you.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Sonia Slayden <<u>chilltransportation1@gmail.com</u>>

Sent: Monday, October 24, 2022 8:36 AMTo: Cool, Richard < Cool.Richard@epa.gov >Cc: Johnson, Patrick < johnson.patrick@epa.gov >

Subject: Re: FW: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Hi Richard. You will receive the filings for 2021 today and that's all I can do.

That will take all of my time And it will not allow me to do anything else.

The EPA is just gonna have to decide what it's gonna do from our last years taxes. Because this year is worse. I know you're trying to help but this situation is regressing me ever time. And this has to stop this was an accident. And the only ones hurt were my husband and my dog. Im so sorry but ever time I hear more about this makes me worse and I need to get better. I'll send you the 2021 asap

On Mon, Oct 24, 2022 at 5:20 AM Cool, Richard < Cool.Richard@epa.gov > wrote:

Hi Sonia:

I hope this email finds you at home. I didn't hear from you last week so thought I should check in.

I have a scheduled meeting with my section chief this coming Wednesday afternoon, where we typically discuss case status. It would be helpful for me so I could be prepared to hear about when Chill Transportation can jump start more ATP submissions to support its claim, so I can report updated information to my section chief.

Could you please reply to this email and let me know when you might be able to begin making more ATP claim submissions . . . for example, can you submit copies of your recent 2021 tax filings?

Do you have the ability to utilize your tax preparer or accountant to put together a financial statement like submission for your 2022 company situation to date?

I am in the field on Tuesday so not available then by phone but please feel free to call me today or Wednesday if you prefer.

Thank you for your help. Take care.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Tuesday, October 18, 2022 1:32 PM

To: Sonia Slayden < chilltransportation1@gmail.com Cc: Johnson, Patrick < johnson.patrick@epa.gov

Subject: RE: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Sonia, thank you for your message. Hope to hear from you on Wednesday.

Rick

From: Sonia Slayden <<u>chilltransportation1@gmail.com</u>>

Sent: Tuesday, October 18, 2022 1:30 PMTo: Cool, Richard < Cool.Richard@epa.gov >Cc: Johnson, Patrick < johnson.patrick@epa.gov >

Subject: Re: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Hi Richard yes I have the taxes im sorry I haven't been able to call you. I'll be home looks like tomorrow. And I'll call you then to send what I have. I think I'll be home tomorrow. So far so good. If anything changes over night I'll let you know.

On Tue, Oct 18, 2022 at 10:58 AM Cool, Richard < Cool.Richard@epa.gov> wrote:

Hi Sonia:

I am checking in from about two weeks ago (see email train below) to see if you were able to meet with your tax accountant/preparer and file the Chill Transportation's CY 2021 income tax filings in order to meet the extension's Oct. 17 deadline, and whether your tax accountant/preparer is going to be able to assist you in developing any additional ATP response information.

Please try to respond with an update on how things are going. Thank you for any response.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Thursday, October 06, 2022 1:00 PM

To: Sonia Slayden < chilltransportation1@gmail.com Cc: Johnson, Patrick < johnson.patrick@epa.gov ccm ccm <

Subject: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Hi Sonia:

Thank you for your call just a few minutes ago.

You mentioned the CY 2021 income tax filing deadline was October 17 and you are apparently trying to have an appointment with your tax form preparer soon, that is what I understood.

I mentioned that getting copies of any Chill Transportation's 2021 tax filings and supporting documentation would be helpful. I also encouraged you to consider whether your company might engage your tax form preparer to assist the company in responding to the attached ATP form unfinished areas of inquiry, including the possibility that your preparer could assist in developing CY 2022 (to date)

company financial information that could supplement any information in the company's 2021 tax filings. Obviously, it is Chill Transportation's decision on who to use to develop the financial information and submissions so I only make this suggestion because it may be one way to ease your current burden.

At your discretion, you could also share my earlier email train below so anyone helping you will have some additional context for our discussion and their consideration on how to evaluate and package up relevant financial information that would be useful for the ATP evaluation.

So we generally agreed that if you make the October 17th filings or not you will let us know what your status is at that time in terms of availability of the 2021 tax filing submissions.

Hope all goes well with your various appointments. Take care.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223

Cell: (206) 321-5396

From: Cool, Richard

Sent: Wednesday, September 21, 2022 2:59 PM
To: Sonia Slayden < chilltransportation1@gmail.com >
Cc: Johnson, Patrick < johnson.patrick@epa.gov >

Subject: FW: Chill T's Initial July 19 ATP form submission & Cool Response

Hello Sonia:

I left you a voice message on the Chill Transportation voice system at (3232) 517-5584 at about 1:50 pm today. I hope that message and this email find you at home and doing OK. I will be available until 3:30 today (Wednesday) and if I miss your return call or a response email late this afternoon, please see my request that we schedule a phone call for this coming Friday, September 23.

I am following up on my Friday September 16 voice message and my Tuesday September 20 email below.

We need to connect as soon as possible regarding Chill Transportation's completion of the ATP submittals with overall company financial status details, some of which will likely be reflected in the company's calendar year 2021 financial data and information that will be used to prepare and submit company tax

filings for 2021, if Chill Transportation has not already made those 2021 tax filings so based on my recollection that you sought and received a tax filing extension for 2021.

I need to discuss the types of overall financial information that is needed (see my attached July 21 ATP form document), as I don't expect Chill Transportation to submit individual pieces of daily or weekly company transactions (e.g., the numerous individual JD Factors invoices/receipts for June 2022) for the entire 2021-2022-to-date time period of the company's operations, as EPA cannot be the company's accountant to be expected to compile and piece together individual company transactions (e.g., individual load payments, weekly fuel disbursements payments, etc.) for the company's approximate 21-month existence to date.

That level of individual transaction data is not typically what is used to populate the responses for the ATP form inquiries unless it is something like a major company asset evaluation, a recent past or ongoing loan or debt payment origination document, etc. For example, the ATP indicates that annual financial statements should be submit if 2021 tax returns are not available, like the furnishing of true and complete copies of 2021 financial statements to include but not limited to Income Statement, Balance Sheet, and Cash Flow Statements.

Accordingly, we need to explore how Chill Transportation can compile and submit accurate, detailed summary financial information that will create a comprehensive and accurate picture of the company's financial condition and if you, your accountant or tax preparer specialist does not have these types of summary information, we need to discuss what options Chill Transportation has to compile, summarize and submit the same or similar information in a timely basis.

That is one of the reasons I raised to your attention my speculation that Chill Transportation might already be working on compiling and generating summary comprehensive financial data and information for Calendar Year 2021 for your accountant or tax preparer specialist in hopes that those types of overall financial picture information you might be preparing for your 2021 tax submissions would likely be useful information in response to some of the ATP form questions, and provide a template for generating similar information for Calendar Year 2022 to date. As I indicated in my Tuesday email, I recall you indicated earlier this year that you had received an extension for submission of your 2021 tax forms. I do not recall you specifically identifying when your new 2021 tax form(s) submission deadline is but I raise this extended tax submission deadline issue because I am hoping the types of information you might be preparing for your 2021 tax submissions would likely be useful information in response to some of the ATP form questions, at least for 2021 but then also creating a useful road-map for compiling and submitting similar 2022-to-date company financial information.

<u>Friday September 23 Call Scheduling</u>. If you do not get my earlier voice message or this email and cannot call me today before 3:30 today, can you please help me schedule a phone call for this coming Friday, September 23?

I am in the field Thursday, likely most of the working day. I can be available for a

call Friday September 23 any time from **8:00 – 4:00 PST**. Please let me know what time would be best for you and I can send you a formal Teams meeting invitation or we can do it all by phone.

Thank you for your anticipated response to my phone message and this email. I look forward to hearing from you soon.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Tuesday, September 20, 2022 8:33 AM

To: Sonia Slayden < chilltransportation1@gmail.com cc:Common.patrick@epa.gov cc:Common.patrick@epa.gov

Subject: Chill T's Initial July 19 ATP form submission & Cool Response

Hello Sonia:

I hope this email finds you feeling better and finally home. If you are home and have some energy, I would appreciate getting a phone call from you today if possible.

Below, my current *available* times for today (Tuesday, Sept. 20) – please call me at (206) 321-5396:

- Now until 9:00;
- 9:30 11:00; and
- Noon 3:30

We have not really been able to have a substantive discussion since late July, just before August 1 when you started to send me those individual JD Factor invoices for June 2022.

So I am asking for your consideration of pivoting back to the late July time period just after you submitted your initial July 19th typed responses on the EPA ATP form (see attached).

In response to your submission, you will likely recall that I then sent you a July 23 email (see email train below) along with a copy of your July 19-signed form in which I added some Cool-labeled and highlighted comments, questions, etc. in an effort to identify areas that appeared to me, based on my review of Chill Transportation's submissions to date, that still needed to be supplemented with additional information and supporting documentation.

My hope was that the highlighted information, questions, etc. was adequate to explain what more is needed. You will see that the ATP form and my highlighted information, questions, comments, etc. focus on how Chill Transportation can develop and submit more complete, summary financial information that conveys the overall big picture financial condition of the company. That summary overall information is in comparison to disparate JD Factor invoice submissions that are based, in my determination, on individual truck load deliveries so they are basically information on individual actions, not summary overall focused.

You will see that the ATP form solicits summary financial information of the overall financial elements that make up a company's total financial picture (e.g., income, debt, assets, etc.). I am highlighting this summary financial information element focus in light of your August 1 submissions (10 emails) of individual JD Factor invoices. You will recall that since your submissions I have raised for your attention questions on whether Chill Transportation can make more detailed, summary financial submissions that focus on the big picture, the overall financial status of the company.

This is one of the major items I would like to discuss with you when you are able to respond to my calls and emails.

I speculate you might be working on generating summary financial data and information for Calendar Year 2021 for your accountant or tax preparer specialist as I recall you indicated earlier this year that you had received an extension for submission of your 2021 tax forms. I do not recall you specifically identifying when your new 2021 tax form(s) submission deadline is but I raise this issue because I am hoping the types of information you might be preparing for your 2021 tax submissions would likely be useful information in response to some of the ATP form questions.

Thank you for your consideration of this email. I look forward to hearing from you soon.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Cool, Richard

Sent: Saturday, July 23, 2022 2:34 PM

Subject: FW: Initial data request form

Hi Sonia:

I am sorry to hear you and I hope you are doing better.

I understand from your Thursday July 21 email (attached below) that you have someone coming on this coming Tuesday July 26 to help you with additional information submissions to support your inability-to-pay claim. That response and your email leads me to believe that your original July 19-signed form (attached) here might have had partial answers (?) or answers that you are going to supplement with additional explanations, information and maybe supporting documents.

For that reason, I saved a copy of your July 19-signed form and added some Coollabeled and highlighted comments, questions, etc. in an effort to identify areas that appeared to me, based on my review of Chill Transportation's submissions to date, that still needed to be supplemented with additional information and supporting documentation. I hope the highlighted information, questions, etc. is adequate to explain what more is needed.

Please contact me if you have any questions about the highlighted comments, questions, etc. We could always arrange a Teams phone call to go through these materials in more detail if you and your help would find that helpful.

I will be available this coming week generally on Monday, Tuesday morning, Thursday and Friday. I am on travel and in the field on Tuesday afternoon and Wednesday.

We appreciate your continuing efforts to provide additional information and documentation to help us understand Chill Transportation's financial condition and the underlying information to support its inability-to-pay claim.

Thank you again for your continuing efforts and cooperation.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396 **From:** Sonia Slayden < chilltransportation1@gmail.com> **Sent:** Thursday, July 21, 2022 7:27 PM **To:** Cool, Richard < <u>Cool.Richard@epa.gov</u>> Subject: Initial data request form Hi Rick Hope you are well. Im sorry this is taking so long. Please understand that . Besides being very old school where I am used to paperwork and not very good with any of these devices, I attempted this on a new app. I don't know how this came out. I filled it out right on the form and have someone coming on Tuesday to help me with the rest. I cannot have anyone come here now because . So I have to wait until Tuesday for anyone to be able to visit me. I hope you understand. Will be sending you a little at a time if I can on my own otherwise Tuesday Im confident it will be taken care of. Thank you again for understanding ----- Forwarded message -----From: "Cool, Richard" < Cool.Richard@epa.gov> To: "Cool, Richard" < Cool.Richard@epa.gov> Cc: Bcc: Date: Fri, 18 Nov 2022 17:24:43 +0000 Subject: FW: Initial data request form From: Cool, Richard **Sent:** Saturday, July 23, 2022 2:34 PM **To:** Sonia Slayden < chilltransportation1@gmail.com/> Cc: Johnson, Patrick < iohnson.patrick@epa.gov > Subject: FW: Initial data request form

Hi Sonia:

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answers (?) or answers that you are going to supplement with additional explanations, information and maybe supporting documents.

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Please contact me if you have any questions about the highlighted comments, questions, etc. We could always arrange a Teams phone call to go through these materials in more detail if you and your help would find that helpful.

I will be available this coming week generally on Monday, Tuesday morning, Thursday and Friday. I am on travel and in the field on Tuesday afternoon and Wednesday.

We appreciate your continuing efforts to provide additional information and documentation to help us understand Chill Transportation's financial condition and the underlying information to support its inability-to-pay claim.

Thank you again for your continuing efforts and cooperation.

Sincerely,

Rick Cool Surface Water Enforcement Section U.S. EPA Region 10 1200 Sixth Avenue, Ste. 155, M/S 20-C04 Seattle, WA 98101

cool.richard@epa.gov Phone: (206) 553-6223 Cell: (206) 321-5396

From: Sonia Slayden <<u>chilltransportation1@gmail.com</u>>

Sent: Thursday, July 21, 2022 7:27 PM **To:** Cool, Richard < Cool, Richard@epa.gov>

Subject: Initial data request form

Hi Rick

Hope you are well. Im sorry this is taking so long. Please understand that

Besides being very old school where I am used to paperwork and not very good with any of these devices, I attempted this on a new app. I don't know how this came out. I filled it out right on the form and have someone coming on Tuesday to help me with the rest. I cannot have anyone come here now

So I have to wait until Tuesday for anyone to be able to visit me. I hope you understand. Will be sending you a little at a time if I can on my own otherwise Tuesday Im confident it will be taken care of.

Thank you again for understanding