

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON CORPORATION, et al.,	§	
	§	(Jointly Administered)
	§	
Debtors.	§	Related Docket No. 29

**FINAL ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “**Motion**”)¹ of Briggs & Stratton Corporation and its affiliated debtors in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the “**Debtors**”), for entry of an order pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rule 6004 (i) authorizing the Debtors to pay prepetition taxes and fees and (ii) granting related relief, all as more fully set forth in the Motion; and upon consideration of the Ficks Declaration [Docket No. 51]; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Debtors having represented that adequate and proper notice of the Motion has been given and that no other or further notice need be given; and this Court having reviewed the Motion; and this Court having held a hearing to consider the relief requested in the Motion; and this Court having granted interim relief on the Motion [Docket No. 142]; and this Court having determined that the legal and factual bases set forth in the Motion establish just

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.



cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors and their respective estates and creditors; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor, it is hereby **ORDERED** that the Motion is **GRANTED** in that:

1. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rule 6004, to pay certain prepetition taxes, fees, and other related obligations (collectively, the “**Taxes and Fees**”),² whether or not asserted prior to or after the Petition Date, including all Taxes and Fees subsequently determined by audit or otherwise to be owed for periods prior to the Petition Date, in the ordinary course of business as such obligations become due.

2. Notwithstanding anything contained in the Motion or this Final Order, any payment made, and any authorization of the Debtors contained herein shall be subject to the terms and conditions contained in any orders entered by this Court authorizing the Debtors to obtain debtor-in-possession financing and/or authorizing the use of cash collateral (each such order, a “**DIP Order**”), the documentation in respect of any such debtor-in-possession financing or use of cash collateral, and any budget in connection with any such debtor-in-possession financing and/or use of cash collateral. To the extent there is any inconsistency between the terms of any DIP Order and any action taken or proposed to be taken by the Debtors hereunder, the terms of the DIP Order shall control.

3. Prior to making a payment to a Taxing Authority pursuant to this Final Order, the Debtors may, in their absolute discretion and in consultation with the DIP Agent and

² The Debtors collect, withhold, or incur an assortment of Taxes and Fees that they remit periodically to various foreign, federal, state, county, and city taxing and licensing authorities (collectively, the “**Taxing Authorities**”). A schedule of the Taxing Authorities is attached hereto as **Exhibit A**.

counsel to the Stalking Horse Bidder, settle all or part the prepetition Taxes and Fees, for less than their face amount, without further notice or hearing. The Debtors may elect to only pay part of the prepetition Taxes and Fees, leaving the remainder of the claim to be assessed pursuant to the Debtors' chapter 11 plan.

4. The Banks are authorized to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating to such obligations, to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payments. The Banks are authorized to accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of this Court, whether such checks, drafts, wires, or transfers are dated prior to, on, or subsequent to the Petition Date, without any duty to inquire otherwise.

5. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Final Order.

6. Nothing contained in the Motion or this Final Order or any payment made pursuant to the authority granted by this Final Order is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any party in interest's rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable nonbankruptcy law, (iv) an agreement or obligation to pay any claims, (v) a waiver of any claims or causes of action

which may exist against any creditor or interest holder, (vi) an admission as to the validity of any liens satisfied pursuant to this Motion, or (vii) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code.

7. Notice of the Motion is adequate under Bankruptcy Rule 6004(a).


8. Notwithstanding the provisions of Bankruptcy Rule 6004(h), this Final Order shall be immediately effective and enforceable upon its entry.

9. The Debtors are authorized to take all actions necessary or appropriate to carry out the relief granted in this Final Order.

10. Not later than two (2) business days after the date of this Final Order, the Debtors shall serve a copy of the Final Order and shall file a certificate of service no later than twenty-four (24) hours after service.

DATED: August 20, 2020
St. Louis, Missouri

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Barry S. Schermer
United States Bankruptcy Judge

Order Prepared By:

Robert E. Eggmann, #37374MO
Christopher J. Lawhorn, #45713MO
Thomas H. Riske, #61838MO
CARMODY MACDONALD P.C.
120 S. Central Avenue, Suite 1800
St. Louis, Missouri 63105
Telephone: (314) 854-8600
Facsimile: (314) 854-8660
Email: ree@carmodymacdonald.com
cjl@carmodymacdonald.com
thr@carmodymacdonald.com

*Proposed Local Counsel to the Debtors and
Debtors in Possession*

-and-

Ronit J. Berkovich (admitted *pro hac vice*)
Debora A. Hoehne (admitted *pro hac vice*)
Martha E. Martir (admitted *pro hac vice*)
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Email: Ronit.Berkovich@weil.com
Debora.Hoehne@weil.com
Martha.Martir@weil.com

*Proposed Counsel to the Debtors and
Debtors in Possession*

Exhibit A

Schedule of Taxing Authorities

Authority	Address	Tax Type
Alabama Department of Environmental Management- Biannual Special Waste	110 Vulcan Road, Birmingham, AL, 35209	Regulatory
Alabama Department of Environmental Management- Annual Notification of Regulated Waste	110 Vulcan Road, Birmingham, AL, 35209	Regulatory
Alabama Department of Environmental Management- Storm Water Permits	110 Vulcan Road, Birmingham, AL, 35209	Regulatory
City of Auburn	144 Tichenor Ave., Suite 6, Auburn, AL 36830	Ann Report / Bus License
Lee County Revenue Commissioner	215 South 9th Street Opelika, AL 36801	Property Taxes
Alabama Department of Revenue-Franchise Tax	50 N. Ripley Street, Montgomery, AL 36104	Franchise Tax
Alabama Department of Revenue - Revenue Corporate Tax Section	P.O. Box 327435, Montgomery, AL 36132-7435	Income Tax
Alabama Secretary Of State, Corporations Division	P.O. Box 5616, Montgomery, AL 36103-5616	Ann Report / Bus License
State of Alabama- Department of Revenue, Legal Division/Commissioner	PO Box 320001, Montgomery, AL, 36130-0001	Other
Alabama Department of Revenue Sales, Use & Business Tax Division	PO Box 327790 Montgomery, AL 36132-7790	Sales and Use Taxes
Alabama Department of Revenue Sales, Use & Business Tax Division- ATTN: Auburn Reporting	PO Box 327790 Montgomery, AL 36132-7790	Sales and Use Taxes
Alabama Department of Revenue Sales, Use & Business Tax Division- ATTN: Tax Direct Pay	PO Box 327790 Montgomery, AL 36132-7790	Sales and Use Taxes
Alabama Department of Revenue Sales, Use & Business Tax Division- ATTN: Consumer's Use	PO Box 327790 Montgomery, AL 36132-7790	Sales and Use Taxes
Lee County Collection Authority of Auburn, Opelika & Phenix City	PO Box 830725 Birmingham, AL 35283-0725	Sales and Use Taxes

Authority	Address	Tax Type
Alabama Office of State Treasurer Unclaimed Property Division	RSA Union Building, 100 N. Union St., Suite 636, Montgomery, AL 36104	Other
Arkansas Secretary Of State, Business Department	Executive Office State Capitol, Ste 256, 500 Woodlane Ave., Little Rock, AR, 72201	Ann Report / Bus License
Arkansas Department of Finance and Administration - Corporation Income Tax Section	P.O. Box 919, Little Rock, AR 72203-0919	Income Tax
Arkansas Department of Finance/Admin	PO Box 3861 Little Rock, AR 72203-3861	Sales and Use Taxes
Arizona Corporation Commission, Corporations Division	1700 W. Washington St., Floor 7, Phoenix, AZ 85007	Ann Report / Bus License
Arizona Department of Revenue	P.O. Box 29085, Phoenix, AZ 85038-9085	Income Tax
Arizona Transaction Privilege & Use Tax	PO Box 20010 Phoenix, AZ 85038-9010	Sales and Use Taxes
State of Arizona-Attorney General's Office	PO Box 6123, MD 7611, Phoenix, AZ, 85005-6123	Other
California Secretary Of State	1500 11th St., Sacramento, CA, 95814	Ann Report / Bus License
California Franchise Tax Board	P.O. Box 942857, Sacramento, CA 94257-0531	Income Tax
State of California-Franchise Tax Board	PO Box 2952, Sacramento, CA, 95812-2952	Other
California State Board of Equalization	PO Box 942879 Sacramento, CA 94279-0001	Sales and Use Taxes
California State Board of Equalization	PO Box 942879 Sacramento, CA 94279-0001	Sales and Use Taxes
Canada Revenue Agency	441 University Ave. West Suite #101 Windsor, ON N9A 558 Canada	Foreign Taxes
Canada Revenue Agency	PO Box 638, Station Central Halifax NS B3J 2t5 Canada	Foreign Taxes
Colorado Department of Revenue	1375 Sherman St., Denver, CO, 80261	Income Tax
Colorado Department of Revenue	PO Box 17087, Denver, CO, 80217	Sales and Use Taxes
Conneticut Secretary Of State, Commercial Recording Division	30 Trinity Street, Hartford, CT, 06106	Ann Report / Bus License

Authority	Address	Tax Type
State of Connecticut- Attorney General Office/Bankruptcy Division	55 Elm Street, Hartford, CT, 06106	Other
Connecticut Department of Revenue Services	P.O. Box 2974, Hartford, CT 06104-2965	Franchise Tax
State of Connecticut Department of Revenue Services	PO Box 5030 Hartford, CT 06102- 5030	Sales and Use Taxes
Florida Department of Financial Services	200 E. Gaines St., Tallahassee, FL 32399-0358	Other
Florida Department of Revenue	5050 W. Tennessee Street, Tallahassee, FL 32399-0135	Income Tax
Florida Department of Revenue	5050 West Tennessee Street Bld Tallahassee, FL 32399-0120	Sales and Use Taxes
Florida Department Of State, Division Of Corporations	A. Gray Building, 500 S. Bronough St., Tallahassee, FL, 32399-0250	Ann Report / Bus License
St Lucie County Tax Collector	PO Box 308 Fort Pierce, FL 34954- 0308	Property Taxes
St Lucie County Tax Assessor	2300 Virginia Ave., Room 121, Fort Pierce, FL, 34982-5632	Property Taxes
State of Florida-Department of Revenue/Bankruptcy Unit	PO Box 6668, Tallahassee, FL, 32314-6668	Other
Henry County Tax Commissioner	140 Henry Parkway McDonough, GA 30253	Property Taxes
State of Goergia- ARCS/Bankruptcy	1800 Century Blvd N.E., Suite 9100, Atlanta, GA, 30345	Other
Georgia Secretary Of State, Corporations Division	214 State Capitol SW, Atlanta, GA, 30334	Ann Report / Bus License
Georgia Department of Revenue-Unclaimed Property Program	4125 Welcome All Road, Suite 701, Atlanta, GA 30349	Other
Georgia Department of Revenue - Processing Center	P.O. Box 105136, Atlanta, GA 30348-5136	Income Tax
Georgia Department of Natural Resources - Hazardous Substances Fees	PO Box 101231, Atlanta, GA, 30392	Regulatory
Georgia Dept of Revenue	PO Box 105408 Atlanta, GA 30348- 5408	Sales and Use Taxes
Georgia Dept of Revenue	PO Box 105408 Atlanta, GA 30348- 5408	Sales and Use Taxes
Bulloch County	PO Box 245 Statesboro, GA 30459	Property Taxes
Bulloch County Assessor	PO Box 1421, 113 North Main St., Suite 301, Statesboro, GA, 30459	Property Taxes

Authority	Address	Tax Type
Hawaii Department of Taxation	P.O. Box 1530, Honolulu, HI 96806-1530	Income Tax
State of Hawaii-Bankruptcy Unit	PO Box 259, Honolulu, HI, 96809-0259	Other
State of Iowa DOR - Office of the Attorney General, ATTN: Bankruptcy Unit	1305 E. Walnut St., Des Moines, IA, 50319	Other
Iowa Secretary Of State, Corporations Department	First Floor, Lucas Building, 321 E. 12th St., Des Moines, IA, 50319	Ann Report / Bus License
Iowa Department of Revenue	P.O. Box 10466, Des Moines, IA 50306-0466	Income Tax
Iowa Dept of Revenue and Finance-Sales & Use Tax Processing	PO Box 10412 DesMoines, IA 50306-0412	Sales and Use Taxes
Illinois Secretary Of State, Department Of Business Services	213 State Capitol, Springfield, IL, 62756	Ann Report / Bus License
State of Illinois-Office of State Treasurer/Legal Department	James R. Thompson Center, 100 W. Randolph St., Suite 15-600, Chicago, IL, 60601	Other
Illinois Department of Revenue	P.O. Box 19045, Springfield, IL 62794-9045	Income Tax
State of Illinois-Bankruptcy Unit	PO Box 19035, Springfield, IL, 62794-9035	Other
State of Illinois-Department of Revenue/Bankruptcy Section	PO Box 64338, Chicago, IL, 60664-0338	Other
Illinois Department of Revenue - Retailer's Occupation Tax	Springfield, IL 62796-0001	Sales and Use Taxes
Indiana Secretary Of State, Business Services Division	200 W. Washington St., Room 201, Indianapolis, IN, 46204	Ann Report / Bus License
State of Indiana-Department of Revenue	Bankruptcy Section-MS 108, 100 North Senate Ave., N240, Indianapolis, IN, 46204	Other
Indiana Department of Revenue - Tax Administration	P.O. Box 7228, Indianapolis, IN 46207	Income Tax
Indiana Department of Revenue	PO Box 7218 Indianapolis, IN 46207-7218	Sales and Use Taxes
Internal Revenue Service	Centralized Insolvency Operations P.O. Box 7346 Philadelphia, PA 19101-7346	Income Tax

Authority	Address	Tax Type
Japanese Consumption Tax	Shiga Prefecture - Omihachiman Tax Office, 243-2 Sakuramiyacho, Omihachiman 523-8502, Japan	Foreign Taxes
Kansas Department of Revenue - Division of Taxation	915 SW Harrison Street Topeka, KS 66625-5000	Sales and Use Taxes
Kansas Department of Revenue	915 SW Harrison Street, Topeka, KS 66625-2000	Income Tax
Kansas Secretary Of State	Memorial Hall, First Floor, 120 SW 10th Ave., Topeka, KS, 66612-1594	Ann Report / Bus License
City of Murray City Clerks Office	104 N 5th St Ste B Murray, KY 42071-2679	Property Taxes
Kentucky State Treasurer - Unclaimed Property Division	1050 US HWY 127 South, Suite 100, Frankfort, KY 40601	Other
Kentucky State Treasurer- Revenue Cabinet	501 High St., Frankfort, KY, 40601	Sales and Use Taxes
Kentucky Department of Revenue	501 High St., Frankfort, KY, 40601	Income Tax
Kentucky Secretary Of State	700 Capital Ave., Ste 152, Frankfort, KY, 40601	Ann Report / Bus License
Calloway County Sheriff	701 Olive St Murray, KY 42071-1944	Property Taxes
Calloway County Assessor	PO Box 547, Murray, KY, 42071	Property Taxes
State of Kentucky-Legal Branch/Bankruptcy Section	PO Box 5222, Frankfort, KY, 40602	Other
Louisiana Motor Vehicle Commission	3519 12th St., Metairie, LA 70002	Ann Report / Bus License
Louisiana Department of Revenue	P.O. Box 91011, Baton Rouge, LA 70821-9011	Franchise Tax
Louisiana Secretary Of State, Commercial Division, Corporations Section	P.O. Box 94125, Baton Rouge, LA, 70804-9125	Ann Report / Bus License
CADDC-Shreveport Sales and Use Tax Commission	PO Box 104 Shreveport, LA 71161	Sales and Use Taxes
Jefferson Parish Sheriff - Sales/Use Tax Division	PO Box 248 Gretna, LA 70054	Sales and Use Taxes
Sabine Parish Sales and Use Tax Commission	PO Box 249 Many, LA 71449	Sales and Use Taxes
Louisiana Department of Revenue - EFT Processing	PO Box 4018 Baton Rouge, LA 70821-4018	Sales and Use Taxes
State of Louisiana- Department of Revenue	PO Box 66658, Baton Rouge, LA, 70896	Other
DeSoto Parish - Sales and Use Tax Commission	PO Box 927 Mansfield, LA 71052	Sales and Use Taxes

Authority	Address	Tax Type
Louisiana Secretary Of State, Commercial Division, Corporations Section	PO Box 94125, Baton Rouge, LA 70804-9125	Ann Report / Bus License
Massachusetts Secretary Of The Commonwealth, Corporations Division	McCormack Building, One Ashburton Place, 17th floor, Boston, MA, 02108	Ann Report / Bus License
Massachusetts Department of Revenue	P.O. Box 419272, Boston, MA 02241-9272	Franchise Tax
Massachusetts Department of Revenue	PO Box 7040 Boston, MA 02204-0000	Sales and Use Taxes
State of Massachusetts-Bankruptcy Unit	PO Box 9564, 100 Cambridge St., 7th floor, Boston, MA, 02114-9564	Other
Comptroller of Maryland	110 Carroll Street Annapolis, MD 21411-0001	Sales and Use Taxes
Comptroller of Maryland Revenue Administration Division	110 Carroll Street, Annapolis, MD 21411-0001	Income Tax
Maryland State Department Of Assessments And Taxation	16 Francis St., Annapolis, MD, 21401	Ann Report / Bus License
Maine Secretary Of State, Bureau Of Corporations, Elections And Commissions	148 State House Station, Augusta, ME, 04333-0148	Ann Report / Bus License
Maine Revenue Services	P.O. Box 9101, Augusta, ME 04332-9101	Income Tax
Maine Revenue Services-Sales, Fuel & Special Tax Division	PO Box 1065 Augusta, ME 04332-1065	Sales and Use Taxes
State of Michigan-Department of Treasury/Tax policy Division/ATTN: Litigation Liaison	2nd Floor, Austin Building, 430 West Allegan St., Lansing, MI, 48922	Other
Michigan Dept of State - Corporations, Securities & Commercial Licensing Division	430 W. Allegan, 1st Floor, Lansing, MI, 48933	Ann Report / Bus License
Michigan Department of Treasury	P.O. Box 30774, Lansing, MI 48909-8274	Income Tax
Michigan Department of Treasury	PO Box 30324 Lansing, MI 48909-7824	Sales and Use Taxes
Minnesota Department of Revenue	600 Robert St. N, St. Paul, MN 55101	Income Tax
State of Minnesota-Department of Revenue	Mail Section 5130, St. Paul, MN, 55146-5130	Other

Authority	Address	Tax Type
Minnesota Department of Revenue -Sales & Use Tax	PO Box 64622 St. Paul, MN 55164-0622	Sales and Use Taxes
Minnesota Secretary Of State, Business Services Office	Retirement Systems of Minnesota Building, 60 Empire Drive, Ste100, St. Paul, MN, 55103	Ann Report / Bus License
Butler County Collector	100 North Main Poplar Bluff, MO 63901	Property Taxes
Butler County Assessor	2nd Floor-Courthouse, 100 N. Main St., Suite 206, Poplar Bluff, MO, 63901-5809	Property Taxes
Jackson County Collector	415 E 12th Street Kansas City, MO 64106-8401	Property Taxes
Missouri Secretary Of State, Business Services Department	600 W. Main St., Jefferson City, MO 65101	Ann Report / Bus License
Missouri Department of Natural Resources-Water Protection Program	Jefferson City, MO, 65102	Regulatory
Missouri Department of Revenue	P.O. Box 3365, Jefferson City, MO 65105-3365	Income Tax
City of Poplar Bluff - Municipal Utilities	PO Box 1268, 112 Johnson Dr., Poplar Bluff, MO, 63901	Regulatory
Missouri Department of Natural Resources-Air Pollution Control Program	PO Box 176, Jefferson City, MO, 65102	Regulatory
Missouri Department of Natural Resources-Environmental Remediation Fees and Taxes Unit	PO Box 2530, Jefferson City, MO, 65102	Regulatory
State of Missouri-Department of Revenue	PO Box 475, Jefferson City, MO, 65105	Other
Missouri Department of Revenue Division of Taxation and Collection	PO Box 840 Jefferson City, MO 65105-0840	Sales and Use Taxes
Missouri State Treasurer - Unclaimed Property	POBox 1272, Jefferson City, MO 65102-1272	Other
Mississippi Secretary Of State, Business Services Division	401 Mississippi St., Jackson, MS, 39201	Ann Report / Bus License
Mississippi Department of Revenue	P.O. Box 23075, Jackson, MS 39225-3075	Franchise Tax
State of Mississippi-Bankruptcy Section	PO Box 22808, Jackson, MS, 39225-2808	Other

Authority	Address	Tax Type
Mississippi Department of Revenue-Sales & Use Tax Division	PO Box 960 Jackson, MS 39205-0960	Sales and Use Taxes
Montana Secretary Of State	Montana Capitol Building, Room 260, PO Box 202801, Helena, MT, 59620-2801	Ann Report / Bus License
Montana Department of Revenue	P.O. Box 8021, Heledna, MT 59604-8021	Income Tax
North Carolina Department of Revenue	P.O. Box 25000, Raleigh, NC 27640-0650	Franchise Tax
State of North Carolina-Department of Revenue/Office Services Division/Bankruptcy Unit	PO Box 1168, Raleigh, NC, 27602-1168	Other
North Carolina Department of Revenue Sales and Use Tax Division	PO Box 25000 Raleigh, NC 27640-0700	Sales and Use Taxes
North Carolina Secretary Of State, Corporations Division	PO Box 29622, Raleigh, NC, 27626-0622	Ann Report / Bus License
State of North Dakota Office of State Tax Commissioner	600 E Boulevard Ave Dept 127 Bismarck, ND 58505-0553	Sales and Use Taxes
North Dakota Secretary Of State, Business Information/Registration Division	600 E.Boulevard Ave., Dept 108, Bismarck, ND 58505-0500	Ann Report / Bus License
North Dakota Office of State Tax Commissioner	600 East Blvd. Avenue Department 127, Bismarck, ND 5805-0599	Income Tax
Nebraska State Treasurer's Office - Unclaimed Property Division	809 P. Street, Lincoln, NE 68508	Other
Nebraska Department of Revenue	P.O. Box 94818, Lincoln, NE 68509-4818	Income Tax
Nebraska Business Services Division	PO Box 94608, Lincoln, NE 68509-4608	Ann Report / Bus License
Nebraska Department of Revenue	PO Box 98923 Lincoln, NE 68509-8923	Sales and Use Taxes
Phelps County Treasurer	PO Box 438 Holdrege, NE 68949	Property Taxes
New Hampshire Secretary Of State, Corporation Division	107 N. Main St., Concord, NH, 03301-4989	Ann Report / Bus License
New Hampshire Department of Revenue Administration	P.O. Box 1265, Concrod, NH 03302-1265	Franchise Tax

Authority	Address	Tax Type
State of New Hampshire- Department of Revenue Administration	Pierro O. Boisvert, Collection Division Diretor, PO Box 454, Concord, NH, 03301	Other
State of New Jersey-Division of Taxation/Compliance and Enforcement/Bankruptcy Unit	50 Barrack Street, 9th floor, PO Box 245, Trenton, NJ, 08695-0267	Other
State of New Jersey - Division of Taxation, Revenue Processing Center	P.O. Box 193, Trenton, NJ	Income Tax
New Jersey Department Of The Treasury, Division Of Revenue, Business Services Bureau	PO Box 300, Trenton, NJ, 08625	Ann Report / Bus License
New Jersey Division of Taxation - Sales & Use Tax	PO Box 999 Trenton, NJ 08646- 0999	Sales and Use Taxes
Nevada Secretary Of State, Commercial Recordings Division	101 N. Carson St., Ste 3, Carson City, NV, 89701	Ann Report / Bus License
Nevada Department of Taxation-Sale & Use Tax	PO Box 7165 San Francisco, CA 94120-7165	Sales and Use Taxes
Office of the New York State Comptroller - Office of Unclaimed Funds	110 State Street, Albany, NY 12236	Other
New York Department Of State, Division Of Corporations, State Records And Uniform Commercial Code	123 William Street, New York, NY, 10038-3804	Ann Report / Bus License
City of Sherrill	377 Sherrill Road Sherrill, NY 13461	Property Taxes
Stockbridge Tax Collector	5314 N Main Street Munnsville, NY 13409	Property Taxes
Stockbridge Valley Central School	6011 Williams Road Munnsville, NY 13409	Property Taxes
State of New York- Department of Taxation & Finance/Bankruptcy Unit- TCD	Building 8, Room 455, W.A. Harriman State Campus, Albany, NY, 12227	Other
New York State Processing Unit	P.O. Box 4136, Binghamton, NY 13902-4136	Income Tax
New York Department of Taxation and Finance	P.O. Box 15181, Albany, NY 12212-5181	Franchise Tax
VVS Central School District	PO Box 128 Verona, NY 13478	Property Taxes

Authority	Address	Tax Type
Village of Munnsville	PO Box 158, Munnsville, NY 13409	Property Taxes
New York Department of Taxation and Finance-NYS Assessment Receivables	PO Box 4127 Binghamton, NY 13902-4127	Sales and Use Taxes
New York Department of Taxation and Finance-NYS Assessment Receivables	PO Box 4127 Binghamton, NY 13902-4127	Sales and Use Taxes
State of New York- Bankruptcy Unit	PO Box 5300, Albany, NY, 12205- 0300	Other
Town and County of Oneida Town of Vernon	PO Box 643 4305 Peterboro Rd Vernon, NY 13476	Property Taxes
City of Greenville, Ohio	100 Public Square, Greenville, OH 45331	Income Tax
Ohio Secretary Of State	180 E. Borad Street, 16th Floor, Columbus, OH, 43215	Ann Report / Bus License
CCA - Division of Taxation	205 West Saint Clair Ave, Cleveland, OH 44113-1503	Income Tax
The City of Miamisburg	Miamisburg Civic Center 10 North First Street, Miamisburg, OH 45342	Income Tax
Canton, Ohio - Office of Treasurer	P.O. Box 9951, Canton OH 44711	Income Tax
Ohio Department of Taxation	PO Box 16560 Columbus, OH 43216-6560	Sales and Use Taxes
Ohio Department of Taxation - Commercial Activity Tax	PO Box 182101 Columbus, OH 43218-2101	Franchise Tax
State of Oklahoma-General Counsel's Office	100 N. Broadway Ave., Ste. 1500, Oklahoma City, OK, 73102	Other
State of Oklahoma-Office of the Attorney General/Bankruptcy Section	120 N. Robinson, Ste. 2000W, Oklahoma City, OK, 73102	Other
Oklahoma Tax Commission Business Tax Division	Box 26850 Oklahoma City, OK 73126-0850	Sales and Use Taxes
Oklahoma Secretary Of State - Executive Legislative Division	Oklahoma State Capitol Bldg.,Room 122, 2300 N. Lincoln Blvd., Oklahoma City, OK, 73105	Ann Report / Bus License
Oklahoma Tax Commission	P.O. Box 269027, Oklahoma City, OK 71326-9027	Franchise Tax
State of Oregon-Oregon Department of Revnuue/Bankruptcy Division	955 Center NE, #353, Salem, OR, 97301-2555	Other
Oregon Department of Revenue	P.O. Box 14780, Salem, OR 97309- 0469	Income Tax

Authority	Address	Tax Type
Pennsylvania Department Of State, Corporation Bureau	401 North St., Harrisburg, PA, 17120	Ann Report / Bus License
State of Pennsylvania- Department of Revenue/Bankruptcy Division	Department 280946, Harrisburg, PA, 17128-0946	Other
Pennsylvania Department of Revenue	Dept. 280406 Harrisburg, PA 17128-0406	Sales and Use Taxes
Pennsylvania Bureau of Corporation Taxes	P.O. Box 280422, Harrisburg, PA 17128-0422	Income Tax
Rhode Island Division of Taxation	One Capitol Hill Providence, RI 02908-5802	Sales and Use Taxes
State of Rhode Island- Bankruptcy Unit	One Capitol Hill, Providence, RI, 02908	Other
South Carolina Secretary Of State, Division Of Corporations	1205 Pendleton St., ste 525, Columbia, SC, 29201	Ann Report / Bus License
State of South Carolina- Department of Revenue & Taxation	PO Box 12265, Columbia, SC, 29211-9979	Other
South Carolina Department of Revenue - Sales Tax Returns	PO Box 125, Columbia, SC. 29214-0400	Sales and Use Taxes
South Carolina Department of Revenue - Corporate Tax	PO Box 125, Columbia, SC. 29214-0400	Franchise Tax
South Carolina Department of Revenue	Sales Tax Return Columbia, SC 29214	Sales and Use Taxes
Tennessee Department of Revenue, Business Tax Division	312 Rosa L. Parks Ave., 6th floor, Snodgrass Tower, Nashville, TN, 37243-1102	Ann Report / Bus License
Tennessee Department Of State, Division Of Business Services	500 Deaderick St., Nashville, TN 37242	Ann Report / Bus License
Tennessee Department of Revenue	Andrew Jackson State Office Bld 500 Deaderick Street Nashville, TN 37242-0000	Sales and Use Taxes
Tennessee Department of Revenue	Andrew Jackson State Office Bldg., 500 Deaderick Street, Nashville, TN 37242	Franchise Tax
State of Tennessee-Attorney General's Office/Bankruptcy Division	PO Box 20207, Nashville, TN, 37202-0207	Other

Authority	Address	Tax Type
Texas Secretary Of State, Statutory Filings Division, Corporations Section	1019 Brazos St., Austin, TX, 78701	Ann Report / Bus License
Texas Comptroller of Public Accounts	P.O. Box 149348, Austin, TX 78714-9348	Franchise Tax
State of Texas-Comptroller of Public Accounts/Revenue Accounting Division/Bankruptcy Section	PO Box 13528 Capitol Station, Austin, TX, 78711	Other
Texas Comptroller Public Accounts	PO Box 149354 Austin, TX 78714- 9354	Sales and Use Taxes
United States Environmental Protection Agency	Ms. Julia Giuliano-Mechanical Engineer, OTAQ Compliance and Innovative Strategies Division, 2000 Traverwood Drive, Ann Arbor, MI, 48105	Regulatory
United States Department of Transportation-Hazardous Materials Registration	PO Box 530275, Atlanta, GA, 30353-0273	Regulatory
State of Utah-State Tax Commission/Taxpayer Services Division	Attn: Michelle Riggs, 210 North 1950 West, Salt Lake City, UT, 84134	Other
Utah State Tax Commission - Corporation Franchise Tax	Corporation Franchise Tax, 210 North 1950 W., Salt Lake City, UT 84134-0180	Income Tax
Virginia Department of Taxation	P.O. Box 1500, Richmond, VA 23218-1500	Income Tax
Virginia State Corporation Commission	PO Box 1475, Richmond, VA, 23218	Ann Report / Bus License
Virginia Department of Taxation	PO Box 26627 Richmond, VA 23261-6627	Sales and Use Taxes
State of Washington Department of Revenue/Bankruptcy Claims Unit	2101 Fourth Avenue #1400, Seattle, WA, 98121-2300	Other
Washington State Office Of The Secretary Of State, Corporations Division	PO Box 40234, Olympia, WA 98504-0234	Ann Report / Bus License
State of Washington Department of Revenue	PO Box 47464 Olympia, WA 98504-7464	Sales and Use Taxes
Town of Port Washington	2354 Willow Road Port Washington, WI 53074	Property Taxes
Waukesha County Treasurer	515 W Moreland Blvd, RM 148 Waukesha, WI 53188-2428	Property Taxes

Authority	Address	Tax Type
City of Wauwatosa	Bin 360 Milwaukee, WI 53288-0360	Property Taxes
Milwaukee Metropolitan Sewer District	Mr. Song Tran - Industrial Waste Engineer, 260 Seeboth St., Milwaukee, WI. 53204-1446	Regulatory
State of Wisconsin Department of Revenue - Unclaimed Property Section	P.O. Box 8982, Madison, WI 53708-8982	Other
Wisconsin Department Of Financial Institutions	PO Box 7848, Madison, WI, 53707-7848	Ann Report / Bus License
Wisconsin Department of Revenue	PO Box 8906, Madison WI 53708-8906	Income Tax
Wisconsin Department of Revenue	PO Box 8921 Madison, WI 53708-8921	Sales and Use Taxes
Wisconsin Department of Revenue – Manufacturing & Utility District Office	State Office Building, 819 N. 6th St., Room 530, 53203-1610	Property Taxes
Wisconsin Department of Natural Resources - Environmental Fees	PO Box 93192, Milwaukee, WI, 53293-0192	Regulatory
State of Wisconsin- Department of Revenue/Special Procedures	Unit PO Box 8901, Madison, WI, 53708-8901	Other
Wyoming Depart of Revenue	122 West 25th Street, 2nd Floor West Cheyenne, WY 82002-0110	Sales and Use Taxes
Wyoming Secretary of State - Business Division	2020 Carey Ave., Ste 700, Cheyenne, WY, 82002-0020	Ann Report / Bus License