

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC,)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor. ¹)	(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)
)	

**NOTICE OF GUC TRUSTEE’S REQUEST FOR
TAX REPORTING AND WITHHOLDING INFORMATION**

December 23, 2024

**TO: All parties holding or asserting Class 2 General Unsecured Claims
("GUC Claimants")**

**YOU MUST COMPLY WITH THIS REQUEST IN ORDER TO RECEIVE
ANY DISTRIBUTION FROM THE AUTO PARTS GUC TRUST**

PLEASE TAKE NOTICE OF THE FOLLOWING:

On June 16, 2023, the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the "Bankruptcy Court"), entered an Order [Case No. 23-90054, Dkt. #749] confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation* [Case No. 23-90054, Dkt. #738] (the "Plan")² for IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors").³ The Plan became effective on October 6, 2023 (the "Effective Date"). See Case No. 23-90054, Dkt. #922.

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The Wind-Down Debtor’s service address is 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms not defined herein shall have the meanings provided in the Plan unless otherwise noted.

³ The Debtors, and the last four digits of each Debtor’s federal tax identification number, are as follows: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428).



The Plan created the Auto Parts GUC Trust (the “GUC Trust”) for the purpose of, *inter alia*, administering the GUC Trust Assets (as defined in the GUC Trust Agreement) and making distributions to the holders of Allowed General Unsecured Claims,⁴ as the beneficiaries of the GUC Trust, in accordance with the terms of the Plan. Each holder of an Allowed Class 2 General Unsecured Claim is entitled to receive its pro rata share of the GUC Pool established for the benefit of GUC Claimants. *See Plan* at 24, Art. III.C.2. The GUC Trust was established on the Effective Date and is governed by the terms of the Plan and that certain GUC Trust Agreement (hereinafter so called) dated October 6, 2023 [Case No. 23-90054, Dkt. No. 923-1]. Michael D. Warner is the trustee of the GUC Trust (in such capacity, the “GUC Trustee”).

The Plan and GUC Trust Agreement provide that the GUC Trustee may require GUC Claimants to provide an IRS Form W-9 or IRS Form W-8, as applicable, as a condition precedent to receiving any distributions under the Plan. Article VI.H of the Plan provides in relevant part as follows:

The Disbursing Agent⁵ shall be authorized to require each Holder of a Claim to provide it with a complete, accurate, and executed Form W-9, Form W-8 or other appropriate tax form or documentation as a condition precedent to being sent a Distribution. ... **The GUC Trust shall require Holders of General Unsecured Claims to return complete, accurate, and executed Form W-9 or Form W-8, as the case may be, not later than ninety (90) days after such a request.** If a Holder of an Allowed Claim does not provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation within the time period specified in such notice, or such later time period agreed to by the Disbursing Agent in writing in its discretion, then the Disbursing Agent, in its sole discretion, may (a) make a Distribution net of any applicable maximum withholding or (b) determine that **such Holder shall be deemed to have forfeited the right to receive any Distribution**, in which case, any such Distribution shall revert to the Estates or GUC Pool, as the case may be, for Distribution on account of other Allowed Claims **and the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court.** ...

Plan at 35, Art. VI.H (emphasis added); *see also GUC Trust Agreement* at 13, § 5.1.

Copies of the Plan, the GUC Trust Agreement, and related pleadings may be obtained free of charge from the Claims Agent’s website: <https://veritaglobal.net/autoplus/document/list/5788>.

⁴ The Plan defines “General Unsecured Claim” as “any Claim against the Debtors that is (a) unpaid as of the Effective Date, and (b) is not an Administrative Expense Claim, DIP Facility Claim, Intercompany Claim, Priority Claim, Priority Tax Claim, Secured Claim, or Cure Amount.” *Plan* at 9, Art. I.A.63.

⁵ The term “Disbursing Agent,” as defined in the Plan, includes the GUC Trustee. *Plan* at 8, Art. I.A.43.

REQUEST FOR IRS FORM

In accordance with Article VI.H of the Plan, **the GUC Trustee hereby requests all GUC Claimants provide an IRS Form W-9 or Form W-8, as applicable, (an “IRS Form”) so that such forms are *actually received* by the GUC Trust no later than ninety (90) days from the date of this Notice.** GUC Claimants that fail to timely provide a complete, accurate, signed and dated IRS Form as requested in this Notice will forfeit their right to receive any distributions from the GUC Trust and their General Unsecured Claims will be waived and forever barred.

IRS Form must be submitted to the GUC Trust via e-mail or U.S. mail as follows:

Via e-mail to:
AutoPartsGUC@krcl.com

Via U.S. mail to:
Auto Parts GUC Trust
c/o Lain, Faulkner & Co., PC
400 N. St. Paul, Suite 600
Dallas, TX 75201

The deadline to comply with this request is Monday, March 24, 2025. If your IRS Form is not *actually received* by the GUC Trust on or before this date, **you will not receive a distribution from the GUC Trust, and your General Unsecured Claim will be waived and forever barred** (i.e., your Claim will be disallowed under the Plan).

Your IRS Form must be complete, accurate, signed and dated. Copies of IRS Form W-9 and instructions for the form may be obtained at: <https://www.irs.gov/forms-pubs/about-form-w9>. Parties needing assistance to complete their IRS Form should consult a tax advisor.

Be advised that the address listed on your IRS Form does not determine where your distributions from the GUC Trust (if any) will be delivered. All distributions from the GUC Trust will be addressed in accordance with Article VI.E.1 of the Plan and other applicable provisions of the Plan and GUC Trust Agreement. You must comply with the applicable provisions of the Plan and GUC Trust Agreement in order to update your address for distribution purposes. *See, e.g., Plan* at 34, Art. VI.E; *GUC Trust Agreement* at 13, § 5.1. Be further advised that the GUC Trustee is not required to recognize any transfers of Claims made after the Distribution Record Date, which was June 16, 2023. *See Plan* at 34, Art. VI.F.

RESERVATION OF RIGHTS

Your receipt of this Notice does not mean that you are entitled to a distribution from the GUC Trust or that your Claim is Allowed under the Plan. The GUC Claims Reconciliation is ongoing, and the GUC Trustee reserves the right to object to any General Unsecured Claim in accordance with the Plan.

Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the GUC Trust, Wind-Down Debtors, or Debtors, as applicable; (ii) an admission that any claim is an Allowed Claim; (iii) a waiver of the rights of the GUC Trustee, Wind-Down Debtors, Plan Agent, or any other appropriate party-in-interest to dispute the amount of, basis for, or validity of any claim; (iv) a waiver of the rights of the GUC Trustee, Wind-Down Debtors, Plan Agent, or any other appropriate party-in-interest under the Bankruptcy Code or any

other applicable non-bankruptcy law; or (v) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

DATED: December 23, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

Joseph M. Coleman (TX Bar No. 0456610)

John J. Kane (TX Bar No. 24066794)

Kyle Woodard (TX Bar No. 24102661)

JaKayla J. DaBera (TX Bar No. 24129114)

Bank of America Plaza

901 Main Street, Suite 5200

Dallas, Texas 75202

Telephone: (214) 777-4200

Telecopier: (214) 777-4299

Email: jcoleman@krcl.com

jkane@krcl.com

kwoodard@krcl.com

jdabera@krcl.com

Counsel for the Auto Parts GUC Trust

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on December 23, 2024, a true and correct copy of the foregoing notice was filed with the Court and served via the Court's CM/ECF system upon all parties registered to receive such electronic service in this bankruptcy case.

/s/ Kyle Woodard

Kyle Woodard