

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

)))	
In re:))	Chapter 11)	
)))	
AVAYA INC., <i>et al.</i> , ¹))	Case No. 23-90088 (DRJ))	
)))	
Debtors.))	(Joint Administration Requested))	
))	(Emergency Hearing Requested))	

**DEBTORS’ EMERGENCY MOTION FOR ENTRY
OF AN ORDER (I) AUTHORIZING THE PAYMENT OF
CERTAIN TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 9:00 a.m. (prevailing Central Time) on February 15, 2023.

If you object to the relief requested or you believe that emergency consideration is not warranted, you must appear at the hearing if one is set, or file a written response prior to the date that relief is requested in the preceding paragraph. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on this matter on February 15, 2023, at 9:00 a.m. (prevailing Central Time) in Courtroom 400, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Jones’s conference room number is 205691. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Jones’s homepage. The meeting code is “Judge Jones”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Jones’s homepage. Select the case name, complete the required fields and click “Submit” to complete your appearance.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Debtor Avaya Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.



The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state the following in support of this motion (this “Motion”):²

Relief Requested

1. The Debtors seek entry of an order, substantially in the attached form (the “Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these Chapter 11 Cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date); and (b) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent to the entry of a final order by the Court.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

² The Debtors, together with their non-Debtor affiliates (collectively, “Avaya” or the “Company”), are a leading provider of mission-critical, real-time communication applications. The facts and circumstances supporting this Motion are set forth in the *Declaration of Eric Koza, Chief Restructuring Officer of Avaya Holdings Corp. and Certain of Its Affiliates and Subsidiaries, in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously with the filing of this Motion and incorporated by reference herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declaration.

Background

5. On the date hereof (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

6. The Debtors have filed a motion requesting joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases and no official committees have been appointed or designated.

Taxes and Fees Overview

7. In the ordinary course of business, the Debtors collect, withhold, and incur income, sales and use, foreign, property, business licensure, and regulatory taxes, as well as other governmental taxes, fees, and assessments (collectively, the “Taxes and Fees”).³ The Debtors pay or remit, as applicable, the Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit A**.⁴ The Debtors generally pay and remit Taxes and Fees through their payment

³ This Motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief*, filed contemporaneously herewith.

⁴ Although **Exhibit A** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit A**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in **Exhibit A**. To the extent the Debtors seek to pay any Taxes and Fees to any Authority not identified on **Exhibit A**, the Debtors shall provide three (3) calendar days’ prior written notice to each of the advisors to the Akin Ad Hoc Group and the PW Ad Hoc Group (collectively, the “Notice Parties”) and shall not make such payments without obtaining prior consent from the Notice Parties; *provided, however*, that if the Notice Parties do not object to the payments within three (3) calendar days of the

service providers, such as Anybill Financial Services, Inc., or through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes or Fees, or have the amount of such credits refunded to the Debtors.

8. Additionally, the Debtors are subject to, and may become subject to further routine audit investigations on account of tax returns and/or tax obligations (“Audits”) during these Chapter 11 Cases. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “Assessments”).⁵ The Debtors seek authority to pay or remit tax obligations on account of any Assessments as they arise in the ordinary course of the Debtors’ businesses, including as a result of any resolutions of issues addressed in an Audit.

9. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, including: (a) Taxes and Fees that accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) payments made by the Debtors prepetition that were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these Chapter 11 Cases, including as a result of Audits. In addition, for the avoidance of doubt,

date on which written notice is provided, then the Notice Parties shall be deemed to have consented to the payment of the Taxes and Fees. Nothing herein shall prevent the Debtors from seeking Court approval in the event of an objection.

⁵ Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.⁶ Finally, the Debtors seek authority to undertake certain typical activities related to tax planning, with prior consent from the advisors to each of the Akin Ad Hoc Group and the PW Ad Hoc Group, including (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these Chapter 11 Cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

10. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including (but not limited to): (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors’ attention from these Chapter 11 Cases; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the Debtors’ estates; (c) in certain instances, the Debtors’ directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors’ restructuring; and (d) key government customers may cease purchasing products from the Debtors. Taxes and Fees not timely paid as required by law may result in fines and penalties,

⁶ The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

the accrual of interest, or both. The Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees as described in this Motion.

11. The Debtors estimate that approximately \$5.8 million in Taxes and Fees is outstanding as of the Petition Date.⁷

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Income Taxes	Local, state, and federal taxes imposed on income earned in the ordinary course of business, generally payable on a quarterly basis.	\$400,000
Sales and Use Taxes	Taxes on goods and services sold or used, assessed based on the value of such goods and services, generally payable on a monthly basis.	\$2,900,000
Foreign Taxes	Taxes due to Authorities in foreign jurisdictions, including foreign corporate income taxes and value added taxes.	\$300,000
Property Taxes	Taxes related to real and personal property holdings, payable as such taxes come due in the ordinary course, at least on an annual basis.	\$1,700,000 ⁸
Business License Fees	Fees related to compliance with state licensing, permits, reporting, and other fees paid to state agencies.	\$300,000
Environmental Fees	Fees related to compliance with environmental and conservation laws and regulations.	N/A

⁷ The Debtors cannot predict the amounts of any potential Assessments that may result from Audits, if any. Accordingly, the Debtors' estimate of outstanding Taxes and Fees as of the Petition Date does not include any amounts relating to potential Assessments.

⁸ Generally, Property Taxes are assessed in January and paid in installments over the course of the calendar year in the ordinary course of business.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Regulatory and Other Taxes and Fees	Taxes and Fees related to compliance with regulatory requirements, including periodic licensing, permitting, reporting, and similar requirements, payable on a monthly, quarterly, or annual basis, depending on the specific Tax or Fee.	\$200,000
Total		\$5,800,000

II. Income Taxes.

12. The Debtors incur and are required to pay various state, local, and federal income taxes (collectively, the “Income Taxes”) in the jurisdictions where the Debtors operate. The Debtors generally remit Income Taxes on a quarterly basis. In some jurisdictions, the Debtors remit to relevant Authorities estimated amounts with respect to Income Taxes, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. In 2021, the Debtors remitted approximately \$8 million in Income Taxes to the applicable Authorities.

13. As of the Petition Date, the Debtors estimate that they owe approximately \$400,000 to the applicable Authorities on account of prepetition Income Taxes, including estimated amounts owed on account of 2022 Income Taxes. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their Chapter 11 Cases.

III. Sales and Use Taxes.

14. The Debtors incur, collect, and remit sales and use taxes to the Authorities in connection with the sale, purchase, and use of goods and services (collectively, the “Sales and Use Taxes”). The Debtors generally remit Sales and Use Taxes on a monthly basis. In 2021, the Debtors remitted approximately \$22 million in Sales and Use Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately

\$2.9 million in Sales and Use Taxes that have not been remitted to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their Chapter 11 Cases.

IV. Foreign Taxes.

15. Because part of the Debtors' business is conducted abroad, the Debtors incur various taxes from foreign jurisdictions, including foreign corporate income taxes, value added taxes, withholding taxes, and other foreign taxes (collectively, the "Foreign Taxes"). In 2021, the Debtors remitted approximately \$600,000 in Foreign Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$300,000 to the applicable Authorities on account of prepetition Foreign Taxes. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Foreign Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their Chapter 11 Cases.

V. Property Taxes.

16. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property (collectively, the "Property Taxes"). To avoid the imposition of statutory liens on their real and personal property, the Debtors pay the Property Taxes as they come due in the ordinary course of business. The deadlines for paying Property Taxes vary, but occur at least on an annual basis. In 2021, the Debtors remitted approximately \$1.7 million in Property Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$1.7 million in Property Taxes that have not been remitted to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on

account of such Property Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their Chapter 11 Cases.

VI. Business License Fees.

17. State and local laws in the jurisdictions where the Debtors operate require the Debtors to obtain and pay fees to the applicable Authorities for a wide range of business licenses, permits, and annual reports to remain in good standing (collectively, the “Business License Fees”). The methods for calculating Business License Fees and the deadlines for paying such amounts due thereunder vary by jurisdiction. In 2021, the Debtors remitted approximately \$400,000 in Business License Fees to the applicable Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$300,000 to the applicable Authorities on account of prepetition Business License Fees. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Business License Fees that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their Chapter 11 Cases.

VII. Environmental Fees.

18. The Debtors incur a variety of fees related to environmental and conservation laws and regulations, and participation in state regulatory agencies and boards (the “Environmental Fees”). The Debtors remit these Environmental Fees to the relevant Authorities on a periodic basis. As of the Petition Date, the Debtors are also responsible for certain environmental remediation costs in connection with certain properties they either own or previously owned in Omaha, NE, Shreveport, LA, Montgomery, IL, and Inglewood, CA (the “Remediation Costs”). The Debtors’ current estimated Remediation Costs total approximately \$4.3 million, all of which has been set aside in a separate environmental reserve fund. While the Debtors do not believe they have any Environmental Fees, including Remediation Costs, that are due and outstanding as of the Petition Date, the Debtors request authority, in an

abundance of caution, to remit any Environmental Fees, including any portion of the Remediation Costs, that become due upon entry of the Order, and to continue remitting Environmental Fees in the ordinary course of business on a postpetition basis.

VIII. Regulatory and Other Taxes and Fees.

19. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing and other operational fees, including fees related to certain regulations, franchise taxes, and other miscellaneous taxes and fees (collectively, the “Regulatory and Other Taxes and Fees”). The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities on a monthly, quarterly, or annual basis. In 2021, the Debtors remitted approximately \$200,000 in Regulatory and Other Taxes and Fees to the applicable Authorities. As of the Petition Date, the Debtors estimate that approximately \$200,000 in Regulatory and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees are due and owing as of the Petition Date or that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

Basis for Relief

I. Certain of the Taxes and Fees May Not Be Property of the Debtors’ Estates.

20. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that certain Taxes and Fees are held in trust); *Begier v. Internal*

Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.⁹

II. Certain of the Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code.

21. Claims on account of certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). To the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. *See In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 369 (Bankr. S.D. Tex. 2000) (“[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance . . . certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time-frame is

⁹ For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

simple common sense.”). Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these Chapter 11 Cases.

III. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.

22. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

23. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate[.]” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also Armstrong World*, 29 B.R. at 397 (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages).

24. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's businesses. *See In re CoServ*, 273 B.R. at 616 (finding that sections 105 and 1107 of the Bankruptcy Code provide the authority for a debtor in possession to pay prepetition claims); *In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor's business). A bankruptcy court's use of its equitable powers to "authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). The Bankruptcy Code authorizes the postpetition payment of prepetition claims when the payments are critical to preserving the going-concern value of the debtor's estate, as is the case here. *See, e.g., In re CoServ*, 273 B.R. at 497 ("[I]t is only logical that the bankruptcy court be able to use [s]ection 105(a) of the [Bankruptcy] Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate."). Indeed, at least one court has recognized that there are instances when a debtor's fiduciary duty can "only be fulfilled by the preplan satisfaction of a prepetition claim." *In re CoServ*, 273 B.R. at 497.

25. The Debtors' timely payment of the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of these Chapter 11 Cases.

See, e.g., Schmehl v. Helton, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued operations and essential to the orderly administration and, ultimately, the success of these Chapter 11 Cases.¹⁰

26. Finally, the Debtors’ failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders.

27. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments.

Emergency Consideration

28. The Debtors request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first twenty-one days after the commencement of a chapter 11 case “to the extent that relief is necessary to avoid immediate and irreparable harm.” An immediate and orderly transition into chapter 11 is critical

¹⁰ Nothing herein is a concession that the Debtors’ officers, directors, or employees would have personal liability for unpaid taxes. However, the threat of such collection efforts, even if ultimately unwarranted, would be a critical distraction. In addition, such individuals may be entitled to indemnification by the Debtors’ estates which would be an unnecessary cost to be incurred.

to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one days of these Chapter 11 Cases would imperil the Debtors' restructuring and cause irreparable harm. The Debtors have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and request that the Court approve the relief requested in this Motion on an emergency basis.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

29. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral and debtor in possession financing. Under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested herein. Checks or wire transfer requests that are not related to authorized payments will not be honored inadvertently. The Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

30. The Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the fourteen-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

31. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any

grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

Notice

32. The Debtors have provided notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the Akin Ad Hoc Group; (d) counsel to the PW Ad Hoc Group; (e) the Prepetition ABL Agent and counsel thereto; (f) the Prepetition Term Loan Agent and counsel thereto; (g) the 6.125% Senior Secured First Lien Notes Trustee and counsel thereto; (h) the 8.00% Exchangeable Senior Secured Notes Trustee and counsel thereto; (i) the 2.25% Convertible Notes Trustee and counsel thereto; (j) the DIP Term Loan Agent and counsel thereto; (k) the proposed DIP ABL Agent and counsel

thereto; (l) the Office of the United States Attorney for the Southern District of Texas; (m) the state attorneys general for states in which the Debtors conduct business; (n) the Internal Revenue Service; (o) the Securities and Exchange Commission; (p) the Environmental Protection Agency; (q) other governmental agencies having a regulatory or statutory interest in these cases; (r) the Authorities; and (s) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice is required.

The Debtors request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Houston, Texas
Dated: February 14, 2023

/s/ Genevieve M. Graham

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*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

Certificate of Accuracy

I certify that the foregoing statements are true and accurate to the best of my knowledge. This statement is being made pursuant to Bankruptcy Local Rule 9013-1(i).

/s/ Genevieve M. Graham

Genevieve M. Graham

Certificate of Service

I certify that on February 14, 2023, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Genevieve M. Graham

Genevieve M. Graham

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

In re:)	
)	Chapter 11
AVAYA INC., <i>et al.</i> , ¹)	Case No. 23-90088 (DRJ)
Debtors.)	(Joint Administration Requested)
)	
)	Re: Docket No. ___

**ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the emergency motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court

¹ A complete list of each of the Debtors in these Chapter 11 Cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/avaya>. The location of Debtor Avaya Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.

² Capitalized terms used but not defined herein have the meanings ascribed to them in the Motion.

having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these Chapter 11 Cases at such time when the Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided*, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

2. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or

Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such matrix/schedule to the advisors to the U.S. Trustee, any statutory committee appointed in the Chapter 11 Cases, the Akin Ad Hoc Group, and the PW Ad Hoc Group within twenty (20) calendar days following the conclusion of each calendar month.

3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. Nothing in this Order authorizes the Debtors to accelerate any payments not otherwise due.

5. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

6. To the extent the Debtors seek to pay any Taxes and Fees to any Authority not identified on **Exhibit A**, the Debtors shall provide three (3) calendar days' prior written notice to each of the advisors to the Akin Ad Hoc Group and the PW Ad Hoc Group (collectively, the "Notice Parties") and shall not make such payments without obtaining prior consent from the Notice Parties; *provided, however*, that if the Notice Parties do not object to the payments within three (3) calendar days of the date on which written notice is provided, then the Notice Parties shall be deemed to have consented to the payment of the Taxes and Fees. Nothing herein shall prevent the Debtors from seeking Court approval in the event of an objection.

7. The Debtors are authorized to undertake the Tax Planning Activities, with the prior consent from the advisors to each of the Akin Ad Hoc Group and the PW Ad Hoc Group.

8. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

9. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

10. The banks and financial institutions on which checks were drawn or will be drawn or electronic funds transfer requests made in payment of the prepetition or postpetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are

authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.

11. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein.

12. Notwithstanding anything to the contrary in this Order, any payment made or to be made hereunder, and any authorization herein, shall be subject to the requirements (if any) imposed on the Debtors under any order(s) of this Court approving the postpetition secured debtor-in-possession financing facility and the use of cash collateral (any such order, a "Financing Order"), including any documentation with respect to such financing and any budget in connection with such Financing Order. In the event of any conflict between the terms of this Order and a Financing Order, the terms of the applicable Financing Order shall control (solely to the extent of such conflict).

13. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

14. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

15. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

16. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

17. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2023

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Authorities

Authorities

Tax Type	Jurisdiction	Tax Authority	Address
Federal Income Taxes	United States	Department of the Treasury	Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201
Foreign Taxes	Greece	Independent Authority from Public Revenue	10, Karegeorgi Servias Str. Athens 10184 Greece
Foreign Taxes	Portugal	Autoridade Tributaria e Aduaneira	Rua da Prata, n.o 10 Lisbon 1149-027 Portugal
Foreign Taxes	Saudi Arabia	Zakat, Tax and Customs Authority	Prince Abdulrahman Bin Abdulaziz St Riyadh 12628 Saudi Arabia
Foreign Taxes	South Africa	South African Revenue Service	Private Bag X923 Pretoria 0001 South Africa
Foreign Taxes	Taiwan (ROC)	Ministry of Finance Taipei National Taxation Bureau	No. 1, Ln. 142 Sec. 6, Roosevelt Rd. Wenshan District Taipei City 116055 Taiwan (ROC)
Foreign Taxes	Thailand	The Revenue Department	90 Soi Phaholyothin 7 Phaholyothin Road Phayathai Bangkok 10400 Thailand
Local Income Taxes	Alabama	Baldwin County	Attn: Peggy Lambeth, Office Administrator PO Box 189 Robertsdale, AL 36567-0189
Local Income Taxes	Alabama	City of Anniston	Attn: Alan Atkinson PO Box 2168 Anniston, AL 36202-2144
Local Income Taxes	Alabama	City of Auburn	144 Tichenor Avenue, Suite 6 Auburn, AL 36830
Local Income Taxes	Alabama	City of Helena	PO Box 262 Helena, AL 35080-0262
Local Income Taxes	Alabama	City of Hueytown	Attn: Janice Wilhite, City 1318 Hueytown Road Hueytown, AL 35023
Local Income Taxes	Alabama	City of Huntsville	City Clerk- Treasurer PO Box 11407 Dept #2108 Birmingham, AL 35246

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Alabama	City of Irondale	Attn: Revenue Department PO Box 100188 Irondale, AL 35210
Local Income Taxes	Alabama	City of Jasper	PO Box 1589 Jasper, AL 35501
Local Income Taxes	Alabama	City of Mobile	PO Box 11407 Department 1519 Birmingham, AL 35246-1519
Local Income Taxes	Alabama	City of Montgomery	C/O Department Rbt #3 License and Revenue Division PO BOX 830525 Birmingham, AL 35283-0525
Local Income Taxes	Alabama	City of Mountain Brook	Attn: Steven Boone, City Clerk PO Box 130009 Mountain Brook, AL 35213-0009
Local Income Taxes	Alabama	City of Northport	PO Box 569 Northport, AL 35476
Local Income Taxes	Alabama	City of Pelham	PO Box 1238 Pelham, AL 35124
Local Income Taxes	Alabama	City of Pell City	1905 1st Avenue North Pell City, AL 35125
Local Income Taxes	Alabama	City of Piedmont	P.O. Drawer 112 Piedmont, AL 36272
Local Income Taxes	Alabama	City of Prattville	PO Box 680190 Prattville, AL 36068
Local Income Taxes	Alabama	City of Sheffield	600 N Montgomery Ave. Sheffield, AL 35660
Local Income Taxes	Alabama	City of Tuscaloosa	PO Box 2089 Tuscaloosa, AL 35403-2089
Local Income Taxes	Alabama	Shelby County	Attn: Business Revenue Dept 104 Depot St Columbiana, AL 35051
Local Income Taxes	Alaska	City of Palmer	231 West Evergreen Avenue Palmer, AK 99645
Local Income Taxes	Alaska	City of Wasilla	290 East Herring Avenue Wasilla, AK 99654-7091
Local Income Taxes	Alaska	Kenai Peninsula Borough	Attn: Finance Department 144 North Binkley Street Soldotna, AK 99669-7520
Local Income Taxes	California	City of Bellevue	PO Box 743041 Los Angeles, CA 90074-3041
Local Income Taxes	California	San Francisco	PO Box 7425 San Francisco, CA 94120-7425

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Colorado	City and County of Broomfield	PO Box 407 Broomfield, CO 80038-0407
Local Income Taxes	Colorado	City of Alamosa	PO Box 419 Alamosa, CO 81101-2610
Local Income Taxes	Colorado	City of Arvada	Tax And Audit Division PO Box 8101 Arvada, CO 80001-8101
Local Income Taxes	Colorado	City of Aspen	130 S. Galena St. Aspen, CO 81611
Local Income Taxes	Colorado	City of Brighton	PO Box 913297 Denver, CO 80291-3297
Local Income Taxes	Colorado	City of Centennial	Attn: Tax and Licensing Division 13133 E. Arapahoe Road Centennial, CO 80112
Local Income Taxes	Colorado	City of Cherry Hills Village	2450 E. Quincy Avenue Cherry Hills Village, CO 80113
Local Income Taxes	Colorado	City of Colorado Springs	Department 2408 Denver, CO 80256-0001
Local Income Taxes	Colorado	City of Cortez	123 Roger Smith Avenue Cortez, CO 81321
Local Income Taxes	Colorado	City of Delta	360 Main Street Delta, CO 81416
Local Income Taxes	Colorado	City of Durango	Attn: Carla Ott 949 East 2nd Avenue Durango, CO 81301
Local Income Taxes	Colorado	City of Edgewater	Finance Department 1800 Harlan Street SUITE C Edgewater, CO 80214
Local Income Taxes	Colorado	City of Englewood	Department Of Finance PO Box 2900 1000 Englewood Parkway • 3rd Floor Englewood, CO 80150
Local Income Taxes	Colorado	City of Federal Heights	Attn: Finance Dept. 2380 West 90th Avenue Federal Heights, CO 80260
Local Income Taxes	Colorado	City of Glendale	950 South Birch Street Glendale, CO 80246
Local Income Taxes	Colorado	City of Glenwood Springs	PO BOX 458 Glenwood Springs, CO 81602-0458
Local Income Taxes	Colorado	City of Grand Junction	250 N 5TH STREET Grand Junction, CO 81501-2668
Local Income Taxes	Colorado	City of Greeley	PO Box 1648 Greeley, CO 80632

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Colorado	City of Greenwood Village	PO Box 910841 Denver, CO 80274
Local Income Taxes	Colorado	City of Gunnison	PO Box 239 Gunnison, CO 81230-0239
Local Income Taxes	Colorado	City of La Junta	PO Box 489 La Junta, CO 81050
Local Income Taxes	Colorado	City of Lafayette	1290 South Public Road PO Box 250 Lafayette, CO 80026
Local Income Taxes	Colorado	City of Lamar	102 E. Parmenter St. Lamar, CO 81052
Local Income Taxes	Colorado	City of Littleton	PO BOX 1305 Englewood, CO 80150-1305
Local Income Taxes	Colorado	City of Longmont	Civic Center Complex 350 Kimbark Street Longmont, CO 80501
Local Income Taxes	Colorado	City of Loveland	PO Box 845 Loveland, CO 80539-0845
Local Income Taxes	Colorado	City of Montrose	PO Box 790 Montrose, Co 81402
Local Income Taxes	Colorado	City of Pueblo	PO Box 1427 1 City Hall Pl. Pueblo, CO 81002
Local Income Taxes	Colorado	City of Ridgway	PO BOX 10 Ridgway, CO 81432
Local Income Taxes	Colorado	City of Rifle	PO Box 1908 Rifle, CO 81650
Local Income Taxes	Colorado	City of Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869
Local Income Taxes	Colorado	City of Sterling	Centennial Square, 421 N. 4th Street PO Box 4000 Sterling, CO 80751-0400
Local Income Taxes	Colorado	City of Thornton	PO Box 910222 Denver, CO 80291
Local Income Taxes	Colorado	City of Vail	75 S Frontage Road West Vail, CO 81657
Local Income Taxes	Colorado	City of Wheat Ridge	PO Box 912758 Denver, CO 80291-2758
Local Income Taxes	Colorado	City of Winter Park	PO Box 3327 Winter Park, CO 80482
Local Income Taxes	Colorado	City of Woodland Park	PO Box 9007 Woodland Park, CO 80866
Local Income Taxes	Colorado	Town of Breckenridge	PO Box 1517 Breckenridge, CO 80424
Local Income Taxes	Colorado	Town of Castle Rock	PO Box 17906 Denver, CO 80217

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Colorado	Town of Crested Butte	PO Box 39 Crested Butte, CO 81224
Local Income Taxes	Colorado	Town of Gypsum	50 Lundgren Blvd. PO Box 130 Gypsum, CO 81637
Local Income Taxes	Colorado	Town of Larkspur	8720 Spruce Mountain Road PO Box 310 Larkspur, CO 80118
Local Income Taxes	Colorado	Town of Mt. Crested Butte	PO Box 5800 Mt. Crested Butte, CO 81225-5800
Local Income Taxes	Colorado	Town of Parker	PO Box 5602 Denver, CO 80217-5602
Local Income Taxes	Colorado	Town of Silverthorne	601 Center Circle PO Box 1309 Silverthorne, CO 80498
Local Income Taxes	Colorado	Town of Snowmass Village	PO Box 5010 Snowmass Village, CO 81615
Local Income Taxes	Colorado	Town of Timnath	4750 Signal Tree Drive Timnath, CO 80547
Local Income Taxes	Colorado	Town of Windsor	301 Walnut Street Windsor, CO 80550
Local Income Taxes	Idaho	City of Ketchum	City Clerk Box 2315 Ketchum, ID 83340
Local Income Taxes	Idaho	City of Sun Valley	PO Box 416 Sun Valley, ID 83353
Local Income Taxes	Kentucky	City of Bowling Green	Tax Department PO Box 1410 Bowling Green, KY 42102-1410
Local Income Taxes	Kentucky	City Of Lexington	PO Box 14058 Lexington, KY 40512
Local Income Taxes	Kentucky	City of Owensboro	Occupational Tax Administrator PO Box 10008 Owensboro, KY 42302-9008
Local Income Taxes	Kentucky	Fayette County School District	PO Box 55570 Lexington, KY 40555-5570
Local Income Taxes	Kentucky	Louisville Metro Revenue Commission	PO Box 35410 Louisville, KY 40232-5410
Local Income Taxes	Louisiana	Acadia Parish School Board	PO Drawer 309 Crowley, LA 70527-0309
Local Income Taxes	Louisiana	Allen Parish School Board	PO Drawer 190 Oberlin, LA 70655
Local Income Taxes	Louisiana	Avoyelles Parish School Board	221 Tunica Drive West Marksville, LA 71351
Local Income Taxes	Louisiana	Beauregard Parish Sheriff's Department	PO Box 639 DeRidder, LA 70634-0639

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Louisiana	Bienville Parish School Board	PO Box 746 Arcadia, LA 71001-0746
Local Income Taxes	Louisiana	City of Bossier City	PO Box 71313 Bossier City, LA 71171-1313
Local Income Taxes	Louisiana	City of Monroe	PO Box 123 Monroe, LA 71210-0123
Local Income Taxes	Louisiana	City of New Orleans	Bureau of Revenue Department PO Box 61840 New Orleans, LA 70161-1840
Local Income Taxes	Louisiana	Concordia Parish School Board	PO Box 160 Vidalia, LA 71373
Local Income Taxes	Louisiana	East Carroll Parish	PO Box 130 Vidalla, LA 71373
Local Income Taxes	Louisiana	East Feliciana Parish School Board	PO Box 397 Clinton, LA 70722-0397
Local Income Taxes	Louisiana	Evangeline Parish	PO Box 367 Ville Platte, LA 70586-0367
Local Income Taxes	Louisiana	Iberia Parish School Board	PO Box 9770 New Iberia, LA 70562-9770
Local Income Taxes	Louisiana	Iberville Parish	PO Box 355 Plaquemine, LA 70765-0355
Local Income Taxes	Louisiana	Jefferson Davis School Board	PO Box 1161 Jennings, LA 70546-1161
Local Income Taxes	Louisiana	Lafourche Parish School Board	PO Box 54585 New Orleans, LA 70154
Local Income Taxes	Louisiana	LaSalle Parish	PO Box 190 Vidalia, LA 71373
Local Income Taxes	Louisiana	Livingston Parish School Board	PO Box 1030 Livingston, LA 70754-1030
Local Income Taxes	Louisiana	Madison Parish School Board	PO Box 1830 Tallulah, LA 71284-1830
Local Income Taxes	Louisiana	Natchitoches Parish	PO Box 639 Natchitoches, LA 71458-0639
Local Income Taxes	Louisiana	Red River Parish	PO Box 570 Coushatta, LA 71019-0570
Local Income Taxes	Louisiana	Richland Parish	PO Box 688 Rayville, LA 71269-0688
Local Income Taxes	Louisiana	St. Bernard Parish	P.O BOX 168 Chalmette, LA 70044
Local Income Taxes	Louisiana	St. Charles Parish School Board	13855 River Road Luling, LA 70070
Local Income Taxes	Louisiana	St. Helena Parish Sheriff's Office	PO Drawer 1205 Greensburg, LA 70441
Local Income Taxes	Louisiana	St. James Parish School Board	PO Box 368 Lutcher, LA 70071-0368
Local Income Taxes	Louisiana	St. Martin Parish School Board	PO Box 1000 Breux Bridge, LA 70517-1000

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Louisiana	St. Tammany Parish	Tax Collector PO Box 61041 New Orleans, LA 70161-1041
Local Income Taxes	Louisiana	Tangipahoa Parish School Board	PO Box 159 Amite, LA 70422-0159
Local Income Taxes	Louisiana	Tensas Parish	PO Box 430 Vidalia, LA 71373
Local Income Taxes	Louisiana	Vermillion Parish School Board	PO Box 1508 Abbeville, LA 70511
Local Income Taxes	Louisiana	Vernon Parish School Board	117 Belview Road Leesville Leesville, LA 71446-2902
Local Income Taxes	Louisiana	Washington Parish	1002 Main Street 2nd Floor Franklinton, LA 70438
Local Income Taxes	Louisiana	Winn Parish School Board	PO Box 430 Winnfield, LA 71483-0430
Local Income Taxes	Michigan	City of Detroit	Detroit City Income Tax PO Box 33405 Detroit, MI 48232
Local Income Taxes	Michigan	City of Flint	Income Tax Division PO Box 529 Eaton Rapids, MI 48827-0529
Local Income Taxes	Michigan	City of Grand Rapids	Grand Rapids Income Tax Department PO Box 109 Grand Rapids, MI 49501-0109
Local Income Taxes	Michigan	City of Lansing	Income Tax Department 124 W. Michigan Ave. RM G-29 Lansing, MI 48933
Local Income Taxes	Michigan	City of Saginaw	Income Tax Office 1315 S. Washington Avenue Saginaw, MI 48601
Local Income Taxes	Missouri	City of Kansas City	City Attorney's Office 1900 City Hall 414 E. 12th Street Kansas City, MO 64106
Local Income Taxes	Missouri	Saint Louis City	Collector of Revenue 1200 Market St. Room 410 City Hall St. Louis, MO 63103
Local Income Taxes	New York	New York City Department of Finance	59 Maiden Ln, 19th FL New York, NY 10038-4502
Local Income Taxes	Ohio	Amberley Village	Income Tax Department 7149 Ridge Road Cincinnati, OH 45237

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Ohio	City of Akron	Income Tax Division 1 Cascade Plaza-Suite 100 Akron, OH 44308-1161
Local Income Taxes	Ohio	City of Canfield	Income Tax Department 104 Lisbon Street Canfield, OH 44406
Local Income Taxes	Ohio	City of Canton	Kim R. Perez Treasurer Income Tax Department PO Box 9951 Canton, OH 44711-9951
Local Income Taxes	Ohio	City of Centerville- Montgomery	100 W Spring Valley Rd Centerville, OH 45458
Local Income Taxes	Ohio	City of Cincinnati	Income Tax Division PO Box 634580 Cincinnati, OH 45263-4580
Local Income Taxes	Ohio	City of Cincinnati	Income Tax Division 805 Central Avenue Suite600 Cincinnati, OH 45202-5799
Local Income Taxes	Ohio	City of Cleveland	CCA - Division of Taxation PO Box 94723 Cleveland, OH 44101-4723
Local Income Taxes	Ohio	City of Cuyahoga Falls	Income Tax Department 2310 Second Street Cuyahoga Falls, OH 44221
Local Income Taxes	Ohio	City of Dayton	PO Box 7999 Akron, OH 44306-0999
Local Income Taxes	Ohio	City of Dublin	Tax Division PO Box 4480 Dublin, OH 43016-4480
Local Income Taxes	Ohio	City of Englewood	Income Tax Department 333 W. National Road Englewood, OH 45322
Local Income Taxes	Ohio	City of Green	Division of Taxation PO Box 460 Green, OH 44232-0460
Local Income Taxes	Ohio	City of Kettering	Income Tax Department PO Box 639409 Cincinnati, OH 45263-9409
Local Income Taxes	Ohio	City Of Lebanon	Income Tax Department 50 S. Broadway Lebanon, OH 45036-1777
Local Income Taxes	Ohio	City of Mansfield	PO Box 577 Mansfield, OH 44901
Local Income Taxes	Ohio	City Of Maumee	Income Tax Department 400 Conant Street Maumee, OH 43537

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Ohio	City of Miamisburg	Income Tax Department 10 N. First Street Miamisburg, OH 45342
Local Income Taxes	Ohio	City of Perrysburg	Department of Taxation 201 W. Indiana Avenue Perrysburg, OH 43351
Local Income Taxes	Ohio	City Of Springfield	Income Tax Department 76 E. High Street Springfield, OH 45502-1214
Local Income Taxes	Ohio	City Of Toledo	Division of Taxation One Government Center, #2070 Toledo, OH 43604-2280
Local Income Taxes	Ohio	City Of Troy	Income Tax Division 100 S. Market Street Troy, OH 45373
Local Income Taxes	Ohio	City of Vandalia	Income Tax Department PO Box 727 Vandalia, OH 45377
Local Income Taxes	Ohio	City Of Westerville	Division of Revenue PO Box 130 64 East Walnut Steet Westerville, OH 43086-0130
Local Income Taxes	Ohio	City of Zanesville	Division of Income Tax 401 Market Street Zanesville, OH 43701
Local Income Taxes	Ohio	Columbus City	Income Tax Division PO Box 182158 Columbus, OH 43218-2158
Local Income Taxes	Ohio	Regional Income Tax Agency	Income Tax Division PO Box 94582 Cleveland, OH 44101-4582
Local Income Taxes	Ohio	RITA	Business Compliance Department PO Box 477900 Broadview Heights, OH 44147-7900
Local Income Taxes	Ohio	Village of Amberley	Income Tax Department 7149 Ridge Road Amberley Village, OH 45237
Local Income Taxes	Oregon	City of Portland	111 SW Columbia Street Suite 600 Portland, OR 97201-5840
Local Income Taxes	Pennsylvania	Philadelphia Department of Revenue	PO Box 1660 Philadelphia, PA 19105-1660
Local Income Taxes	Texas	Carrollton-Farmers Branch ISD Tax Office	PO Box 208227 Dallas, TX 75320-8227
Local Income Taxes	Texas	Goose Creek CISD Tax Office	PO Box 2805 4544 Interstate 10 East Baytown, TX 77522

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Texas	Richardson ISD Tax Office	420 S Greenville Ave Richardson, TX 75081
Local Income Taxes	Texas	United ISD Tax Office	3501 E. Saunders Laredo, TX 78041
Local Income Taxes	Washington	City of Aberdeen	ATTN: FINANCE DEPARTMENT 200 E. MARKET STREET Aberdeen, WA 98520-5207
Local Income Taxes	Washington	City of Bellevue	LOCKBOX PO BOX 34372 Seattle, WA 98124-1372
Local Income Taxes	Washington	City of Bellingham	210 LOTTIE STREET Bellingham, WA 98225-4089
Local Income Taxes	Washington	City of Bremerton	345 6TH STREET SUITE 100 Bremerton, WA 98337-1873
Local Income Taxes	Washington	City of Des Moines	21630 11TH AVENUE S, SUITE A Des Moines, WA 98198
Local Income Taxes	Washington	City of Dupont	ATTN: FINANCE & ACCOUNTING DEPT. 1700 CIVIC DRIVE Dupont, WA 98327-9603
Local Income Taxes	Washington	City of Everett	Lockbox PO BOX 94430 Seattle, WA 98124-6730
Local Income Taxes	Washington	City of Hoquiam	609 8TH STREET Hoquiam, WA 98550
Local Income Taxes	Washington	City of Issaquah	ATTN: FINANCE DEPARTMENT PO Box 1307 Issaquah, WA 98027-1307
Local Income Taxes	Washington	City of Kelso	PO BOX 819 203 SOUTH PACIFIC SUITE 102 Kelso, WA 98626
Local Income Taxes	Washington	City of Lacey	420 COLLEGE STREET SE Lacey, WA 98503-1238
Local Income Taxes	Washington	City of Long Beach	PO Box 310 Long Beach, WA 98631
Local Income Taxes	Washington	City of Longview	PO Box 128 Longview, WA 98632-7080
Local Income Taxes	Washington	City of Olympia	City Treasurer PO Box 2009 Olympia, WA 98507-2009
Local Income Taxes	Washington	City of Pacific	100 3rd Ave SE Pacific, WA 98047
Local Income Taxes	Washington	City of Port Townsend	250 Madison ST Suite 1 Port Townsend, WA 98368

Tax Type	Jurisdiction	Tax Authority	Address
Local Income Taxes	Washington	City of Seattle	Finance Department PO BOX 34907 Seattle, WA 98124
Local Income Taxes	Washington	City of Shelton	525 West Cota Street Shelton, WA 98584
Local Income Taxes	Washington	City of Tacoma	Attn: Tax and License Division 733 Market Street Room 21 Tacoma, WA 98402-3770
Local Income Taxes	Washington	City of Tumwater	555 Israel Road SW Tumwater, WA 98501
Local Income Taxes	West Virginia	City of Beckley	Recorder - Treasurer's Office PO BOX 2514 Beckley, WV 25802-2514
Local Income Taxes	West Virginia	City of Bridgeport	Attn: Finance Department PO BOX 1310 Bridgeport, WV 26330
Local Income Taxes	West Virginia	City of Charleston	Attn: Taxes and Fees PO Box 7786 Charleston, WV 25356
Local Income Taxes	West Virginia	City of Clarksburg	Attn: Desiree Summer 222 West Main Street Clarksburg, WV 26301
Local Income Taxes	West Virginia	City of Huntington	PO Box 1659 Huntington, WV 25717-1659
Local Income Taxes	West Virginia	City of Moundsville	PO Box E Moundsville, WV 26041
Local Income Taxes	West Virginia	City of Parkersburg	Business & Occupation Tax Office PO BOX 1627 Parkersburg, WV 26102
Local Income Taxes	West Virginia	City of Princeton	800 Bee Street Princeton, WV 24740
Local Income Taxes	West Virginia	City of Saint Albans	PO Box 1488 St. Albans, WV 25177
Local Income Taxes	West Virginia	City of South Charleston	PO Box 8597 South Charleston, WV 25303
Local Income Taxes	West Virginia	City of Weirton	200 Municipal Plaza Weirton, WV 26062
Local Income Taxes	West Virginia	City of Wheeling	City Finance Dept 1500 Chapline Street Wheeling, WV 26003
Property Taxes	Alabama	Calhoun County	1702 Noble Street Suite 104 Anniston, AL 36201

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Alabama	Etowah County	800 Forrest Ave Rm 19 Gadsden, AL 35901
Property Taxes	Alabama	Geneva County	200 N Commerce St PO Box 326 Geneva, AL 36340
Property Taxes	Alabama	Houston County	PO Box 6406 Dothan, AL 36302
Property Taxes	Alabama	Jefferson County	716 Richard Arrington JR Blvd N Room 160 Courthouse Bessemer, AL 35203
Property Taxes	Alabama	Madison County	1918 N Memorial Pkwy 2nd Fl Huntsville, AL 35801
Property Taxes	Alabama	Mobile County	PO Box 1169 Mobile, AL 36633
Property Taxes	Alabama	Montgomery County	131 S Perry St Montgomery, AL 36104
Property Taxes	Alabama	Morgan County	PO Box 696 Decatur, AL 35602
Property Taxes	Alabama	Tuscaloosa County	714 Greensboro Ave Rm 108 Tuscaloosa, AL 35401
Property Taxes	Alaska	Anchorage Municipal	Personal Property Section PO Box 196650 Anchorage, AK 99519-6650
Property Taxes	Alaska	Juneau City and Borough	155 S Seward St Rm 114 Juneau, AK 99801
Property Taxes	Arizona	Maricopa County	301 W Jefferson St Phoenix, AZ 85003-2196
Property Taxes	Arizona	Pima County	PO Box 29011 Phoenix, AZ 85038-9011
Property Taxes	Arizona	Yuma County	192 S Maiden Ln Fl 3 Yuma, AZ 85364-2311
Property Taxes	Arkansas	Benton County	215 E Central Ave Bentonville, AR 72712
Property Taxes	Arkansas	Craighead County	511 S Union St Ste 130 Jonesboro, AR 72401
Property Taxes	Arkansas	Lawrence County	315 W Main St Rm 14 PO Box 187 Walnut Ridge, AR 72476
Property Taxes	Arkansas	Miller County	400 Laurel St Ste 100 Texarkana, AR 71854

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Arkansas	Pulaski County	201 S Broadway Ste 310 Little Rock, AR 72201
Property Taxes	Arkansas	Sebastian County	35 S Sixth St Rm 105 Fort Smith, AR 72901
Property Taxes	Arkansas	Washington County	280 N College Ave Ste 250 Fayetteville, AR 72701
Property Taxes	Arkansas	White County	119 W Arch Ave Searcy, AR 72143
Property Taxes	California	Alameda County	1221 Oak St Rm 145 Oakland, CA 94612
Property Taxes	California	Butte County	25 County Center Dr Ste 100 Oroville, CA 95965
Property Taxes	California	Contra Costa County	2530 Arnold Dr Ste 100 Martinez, CA 94553
Property Taxes	California	County of Santa Clara	Attn: George Duren Finance Agency - Department of Tax & Collections 70 West Hedding Street, East Wing, 6th Floor San Jose, CA 95110
Property Taxes	California	Fresno County	PO Box 1146 Fresno, CA 93715
Property Taxes	California	Imperial County	940 W Main St Ste 115 El Centro, CA 92243
Property Taxes	California	Kern County	1115 Truxtun Ave Bakersfield, CA 93301-4639
Property Taxes	California	Kings County	County Government Center 1400 W Lacey Blvd Hanford, CA 93230
Property Taxes	California	LA County Registrar-Recorder	County Clerk PO Box 1250 Norwalk, CA 90651-1250
Property Taxes	California	Los Angeles County	500 West Temple Street Los Angeles, CA 90012-2770
Property Taxes	California	Marin County	PO Box C San Rafael, CA 94913
Property Taxes	California	Merced County	2222 M St Merced, CA 95340
Property Taxes	California	Monterey County	PO Box 570 Salinas, CA 93902-0570

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	California	Orange County	PO Box 1949 Santa Ana, CA 92702
Property Taxes	California	Placer County	2980 Richardson Dr Auburn, CA 95603-2640
Property Taxes	California	Riverside County	PO Box 1240 Riverside, CA 92502-1240
Property Taxes	California	Sacramento County	3636 American River Dr Ste 200 Sacramento, CA 95864-5952
Property Taxes	California	San Bernardino County	222 W Hospitality Ln Fl 4 San Bernardino, CA 92415-0311
Property Taxes	California	San Diego County	9225 Clairemont Mesa Blvd San Diego, CA 92123
Property Taxes	California	San Diego Recorder	PO Box 121750 San Diego, CA 92112
Property Taxes	California	San Francisco	PO Box 7027 San Francisco, CA 94120-7027
Property Taxes	California	San Francisco County	1155 Market St Fl 5 San Francisco, CA 94103
Property Taxes	California	San Joaquin County	44 N San Joaquin St Ste 230 Stockton, CA 95202
Property Taxes	California	San Luis Obispo County	1055 Monterey St Ste D360 San Luis Obispo, CA 93408
Property Taxes	California	San Mateo County	555 County Center Fl 3 Redwood City, CA 94063-1655
Property Taxes	California	Santa Barbara County	PO Box 159 Santa Barbara, CA 93102-0159
Property Taxes	California	Shasta County	1450 Court St Ste 208-A Redding, CA 96001-1667
Property Taxes	California	Solano County	675 Texas St Ste 2700 Fairfield, CA 94533-6338
Property Taxes	California	Sonoma County	585 Fiscal Dr Rm 104F Santa Rosa, CA 95403-2824
Property Taxes	California	Ventura County	800 S Victoria Ave Ventura, CA 93009-1270
Property Taxes	Colorado	Adams County	4430 S Adams County Pkwy Ste C2100 Brighton, CO 80601-8203
Property Taxes	Colorado	Arapahoe County	5334 S Prince St Littleton, CO 80120
Property Taxes	Colorado	Boulder County	PO Box 471 Boulder, CO 80306-0471

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Colorado	Denver County	201 W Colfax Ave Dept 406 Denver, CO 80202
Property Taxes	Colorado	Douglas County	301 Wilcox St Castle Rock, CO 80104
Property Taxes	Colorado	El Paso County	1675 W Garden of the Gods Rd Ste 2300 Colorado Springs, CO 80907
Property Taxes	Connecticut	Bridgeport City	45 Lyon Terrace Rm 105 Bridgeport, CT 06604
Property Taxes	Connecticut	East Hartford Town	740 Main St East Hartford, CT 06108
Property Taxes	Connecticut	Greenwich Town	101 Field Point Rd PO Box 2540 Greenwich, CT 06836-2540
Property Taxes	Connecticut	Meriden City	PO Box 150431 Hartford, CT 06115-0431
Property Taxes	Connecticut	Milford City	70 W River St Milford, CT 06460
Property Taxes	Connecticut	New Haven City	165 Church Street New Haven, CT 06510
Property Taxes	Connecticut	Shelton City	54 Hill St Shelton, CT 06484
Property Taxes	Connecticut	Wallingford Town	45 S Main St Rm 101 Wallingford, CT 06492
Property Taxes	Connecticut	Windsor Town	275 Broad St Windsor, CT 06095
Property Taxes	Florida	Alachua County	515 North Main St Ste 200 Gainesville, FL 32601
Property Taxes	Florida	Brevard County	PO Box 429 Titusville, FL 32781-0429
Property Taxes	Florida	Broward County	115 S Andrews Ave Rm 111 Fort Lauderdale, FL 33301-1801
Property Taxes	Florida	Collier County	3950 Radio Rd Naples, FL 34104-3750
Property Taxes	Florida	Duval County	231 E Forsyth St Ste 330 Jacksonville, FL 32202
Property Taxes	Florida	Hillsborough County	15th Floor County Center 601 E Kennedy Blvd Tampa, FL 33602-4932
Property Taxes	Florida	Jefferson County	480 W Walnut St Monticello, FL 32344
Property Taxes	Florida	Lee County	PO Box 1546 Fort Myers, FL 33902-1546

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Florida	Leon County	PO Box 1750 Tallahassee, FL 32302-1750
Property Taxes	Florida	Miami-Dade County	111 NW 1st St Ste 710 Miami, FL 33128-1984
Property Taxes	Florida	Orange County	200 S Orange Avenue Suite 1700 Orlando, FL 32801-3438
Property Taxes	Florida	Palm Beach County	5th Fl Government Center 301 N Olive Ave West Palm Beach, FL 33401-4793
Property Taxes	Florida	Pinellas County	PO Box 1957 Clearwater, FL 33757-1957
Property Taxes	Florida	Saint Lucie County	2300 Virginia Ave Rm 121 Fort Pierce, FL 34982-5632
Property Taxes	Georgia	Alpharetta City	PO BOX 117022 Atlanta, GA 30368-7022
Property Taxes	Georgia	Bartow County	135 W Cherokee Ave Ste 243B Cartersville, GA 30120
Property Taxes	Georgia	Chatham County	PO BOX 117037 Atlanta, GA 30368-7037
Property Taxes	Georgia	Clayton County	Annex 3, 4th Floor 121 S McDonough St Jonesboro, GA 30236
Property Taxes	Georgia	Cobb County	PO Box 649 Marietta, GA 30061-0649
Property Taxes	Georgia	Coweta County	37 Perry St Newnan, GA 30263
Property Taxes	Georgia	De Kalb County	Maloof Annex Bldg 1300 Commerce Dr Decatur, GA 30030
Property Taxes	Georgia	DeKalb County	PO BOX 117545 Atlanta, GA 30368-7545
Property Taxes	Georgia	Dougherty County	PO Box 1827 Albany, GA 31702
Property Taxes	Georgia	Douglas County	8700 Hospital Dr. Douglasville, GA 30134
Property Taxes	Georgia	Fulton County	Peachtree Ctr North Tower 235 Peachtree St NE Ste 1400 Atlanta, GA 30303
Property Taxes	Georgia	Gwinnett County	75 Langley Dr Lawrenceville, GA 30046
Property Taxes	Georgia	Lee County	104 Leslie Hwy Ste B Leesburg, GA 31763

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Georgia	Macon-Bibb County	653 2nd St Macon, GA 31201
Property Taxes	Georgia	Marietta City	PO Box 609 Marietta, GA 30061-0609
Property Taxes	Georgia	Muscogee County	PO Box 1340 Columbus, GA 31902-1340
Property Taxes	Georgia	Newton County	1113 Usher St NW Ste 102 Covington, GA 30014
Property Taxes	Georgia	Peach County	205 W Church St Fort Valley, GA 31030
Property Taxes	Georgia	Savannah City	PO Box 1228 Savannah, GA 31402-1228
Property Taxes	Georgia	Suwanee City	330 Town Center Ave Suwanee, GA 30024-2267
Property Taxes	Hawaii	Hawaii Department of Revenue	PO Box 1530 Honolulu, HI 96806-1530
Property Taxes	Indiana	Albion Township (Noble)	408 E Main St Albion, IN 46701
Property Taxes	Indiana	Allen County	1 E Main St Ste 415 Fort Wayne, IN 46802
Property Taxes	Indiana	Bartholomew County	440 3rd St Ste 201 Columbus, IN 47201
Property Taxes	Indiana	Boone County	127 West Main St Ste 308 Lebanon, IN 46052
Property Taxes	Indiana	Calumet Township (Lake)	501 E 5th Ave Gary, IN 46402
Property Taxes	Indiana	Center Township (Boone)	B-6 Courthouse Lebanon, IN 46052
Property Taxes	Indiana	Center Township (Howard)	220 N Main St Rm 334 Kokomo, IN 46901
Property Taxes	Indiana	Center Township (Marion)	200 E Washington St Rm 1360 Indianapolis, IN 46204
Property Taxes	Indiana	Center Township (Vanderburgh)	1 NW ML King Jr Blvd #223 Evansville, IN 47708
Property Taxes	Indiana	Center Township (Wayne)	1380 Kellam Rd Centerville, IN 47330
Property Taxes	Indiana	Delaware Township (Hamilton)	1 Hamilton County Sq Ste 30 Noblesville, IN 46060
Property Taxes	Indiana	Fairfield Township (Tippecanoe)	20 N 3rd St Lafayette, IN 47901
Property Taxes	Indiana	Fulton County	125 E 9th St Room 112 Rochester, IN 46975

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Indiana	German Township (Bartholomew)	PO Box 116 Taylorsville, IN 47280
Property Taxes	Indiana	Guilford Township (Hendricks)	1500 S Center St Plainfield, IN 46168
Property Taxes	Indiana	Hamilton County	33 N 9th St Ste 214 Noblesville, IN 46060
Property Taxes	Indiana	Harrison Township (Vigo)	167 Oak St Terre Haute, IN 47807
Property Taxes	Indiana	Hendricks County	355 S Washington St Ste 230 Danville, IN 46122
Property Taxes	Indiana	Hobart Township (Lake)	1461 S Lake Park Ave Hobart, IN 46342
Property Taxes	Indiana	Howard County	220 N Main St Rm 336 Kokomo, IN 46901
Property Taxes	Indiana	Jamestown Township (Steuben)	4705 North 300 W Fremont, IN 46737
Property Taxes	Indiana	Lake County	2293 N Main St Bldg A Fl 2 Crown Point, IN 46307
Property Taxes	Indiana	Lawrence Township (Marion)	9001 E 59th St Ste 302 Indianapolis, IN 46216
Property Taxes	Indiana	Marion County	PO Box 7015 Indianapolis, IN 46207-7015
Property Taxes	Indiana	Noble County	101 N Orange St Rm 100 Albion, IN 46701
Property Taxes	Indiana	Patoka Township (Gibson)	828 S Stormont St Princeton, IN 47670
Property Taxes	Indiana	Portage Township (St. Joseph)	227 W Jefferson Blvd 3rd Fl South Bend, IN 46601
Property Taxes	Indiana	Rochester Township (Fulton)	2573 Liberty Rd Rochester, IN 46975
Property Taxes	Indiana	Saint Joseph County	227 W Jefferson Blvd Rm 307 South Bend, IN 46601
Property Taxes	Indiana	Steuben County	317 S Wayne St Ste 2G Angola, IN 46703
Property Taxes	Indiana	Vanderburgh County	1 NW ML King Jr Blvd Rm 227 Evansville, IN 47708
Property Taxes	Indiana	Vincennes Township (Knox)	111 N 7th St Vincennes, IN 47591
Property Taxes	Indiana	Washington Township (Allen)	1 E Main St Rm 240 Fort Wayne, IN 46802

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Indiana	Washington Township (Marion)	2188 E 54th St Indianapolis, IN 46220
Property Taxes	Indiana	Wayne Township (Allen)	1 E Main St Ste 405 Fort Wayne, IN 46802
Property Taxes	Indiana	Worth Township (Boone)	PO Box 66 Whitestown, IN 46075
Property Taxes	Kentucky	Boone County	PO Box 388 Burlington, KY 41005
Property Taxes	Kentucky	Christian County	501 S Main St PO Box 96 Hopkinsville, KY 42240
Property Taxes	Kentucky	Fayette County	101 E Vine St Ste 600 Lexington, KY 40507
Property Taxes	Kentucky	Franklin County	313 W Main St Rm 209 Frankfort, KY 40601
Property Taxes	Kentucky	Grant County	PO BOX 235 Dry Ridge, KY 41035
Property Taxes	Kentucky	Hopkinsville City	PO BOX 707 Hopkinsville, KY 42241
Property Taxes	Kentucky	Jefferson County	815 W Market St Ste 400 Louisville, KY 40202-2654
Property Taxes	Kentucky	McCracken County	621 Washington St Paducah, KY 42003
Property Taxes	Kentucky	Muhlenberg County	100 S Main St PO Box 546 Greenville, KY 42345
Property Taxes	Kentucky	Paducah City	PO Box 9001241 Louisville, KY 40290-1241
Property Taxes	Kentucky	Shelby County	501 Washington St Shelbyville, KY 40065
Property Taxes	Kentucky	Taylor County	203 N Court St Ste 6 Campbellsville, KY 42718
Property Taxes	Kentucky	Williamstown City	400 N Main St. PO Box 147 Williamstown, KY 41097
Property Taxes	Louisiana	Caddo Parish	501 Texas St Rm 102 Shreveport, LA 71101
Property Taxes	Louisiana	Calcasieu Parish	PO Box 1346 Lake Charles, LA 70602-1346
Property Taxes	Louisiana	City of Shreveport	PO Box 30040 Shreveport, LA 71130

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Louisiana	East Baton Rouge Parish	222 Saint Louis St Rm 126 Baton Rouge, LA 70802
Property Taxes	Louisiana	Jefferson Parish	200 Derbigny St Ste 1100 Gretna, LA 70053
Property Taxes	Louisiana	Lafayette Parish	PO Box 3225 Lafayette, LA 70502-3225
Property Taxes	Louisiana	Lincoln Parish	100 W. Texas St PO Box 2070 Ruston, LA 71273
Property Taxes	Louisiana	Ouachita Parish	PO Box 1127 Monroe, LA 71210
Property Taxes	Louisiana	Rapides Parish	701 Murray St Ste 101 Alexandria, LA 71301
Property Taxes	Louisiana	St. Charles Parish	PO Box 303 Hahnville, LA 70057
Property Taxes	Louisiana	West Baton Rouge Parish	PO Box 129 Port Allen, LA 70767
Property Taxes	Maine	City of South Portland	PO Box 6700 Lewiston, ME 04243-6700
Property Taxes	Maine	Scarborough Municipal	PO Box 360 Scarborough, ME 04070-0360
Property Taxes	Maine	Sidney Municipal	2986 Middle Rd Sidney, ME 04330
Property Taxes	Maine	South Portland Municipal	PO Box 9422 South Portland, ME 04116-9422
Property Taxes	Maine	Westbrook Municipal	2 York St Westbrook, ME 04092
Property Taxes	Maryland	Anne Arundel County	44 Calvert St Room 110 Annapolis, MD 21401
Property Taxes	Maryland	Baltimore County	400 Washington Ave Room 152 Towson, MD 21204-4665
Property Taxes	Maryland	Comptroller of Maryland	Business Service Unit PO Box 17052 Baltimore, MD 21297-1052
Property Taxes	Maryland	Hanover County	PO BOX 17461 Baltimore, MD 21297-1461
Property Taxes	Maryland	Harford County	PO Box 64069 Baltimore, MD 21264-4069
Property Taxes	Maryland	Howard County	PO BOX 3370 Ellicott City, MD 21041
Property Taxes	Maryland	Montgomery County	255 Rockville Pike L-15 Rockville, MD 20850

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Maryland	Prince George's County	PO Box 17578 Baltimore, MD 21297-1578
Property Taxes	Maryland	Roanoke County	PO Box 791269 Baltimore, MD 21279-1269
Property Taxes	Maryland	Salisbury City (Wicomico)	125 N. Division Street Salisbury, MD 21801-4940
Property Taxes	Maryland	Washington County	35 West Washington St. Suite 102 Hagerstown, MD 21740-4868
Property Taxes	Maryland	Wicomico County	PO Box 4036 Salisbury, MD 21803
Property Taxes	Massachusetts	Avon City	65 E Main St Avon, MA 02322
Property Taxes	Massachusetts	Avon Municipal	PO Box 611 Medford, MA 02155
Property Taxes	Massachusetts	Billerica City	365 Boston Rd. Rm 109 Billerica, MA 01821
Property Taxes	Massachusetts	Billerica Municipal	Town Hall PO BOX 596 Billerica, MA 01821
Property Taxes	Massachusetts	Boston City	Personal Property Unit One City Hall Sq, Rm 301 Boston, MA 02201
Property Taxes	Massachusetts	Canton City	Town Hall 801 Washington St Canton, MA 02021
Property Taxes	Massachusetts	Chicopee City	City Hall 274 Front St Chicopee, MA 01013
Property Taxes	Massachusetts	Chicopee Municipal	274 Front St PO Box 1570 Springfield, MA 01101-1570
Property Taxes	Massachusetts	Dedham City	450 Washington St Dedham, MA 02026
Property Taxes	Massachusetts	Hingham City	Town Hall 210 Central St Hingham, MA 02043-2759
Property Taxes	Massachusetts	Lynnfield City	Town Hall 55 Summer St. Lynnfield, MA 01940
Property Taxes	Massachusetts	Mashpee City	16 Great Neck Rd N Mashpee, MA 02649
Property Taxes	Massachusetts	Montague Municipal	Town Hall 1 Ave A Fl 2 Turners Falls, MA 01376

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Massachusetts	Natick City	Town Hall 13 E Central St, Fl 1 Natick, MA 01760
Property Taxes	Massachusetts	Norwood Municipal	Town Hall 566 Washington St, Rm 37 Norwood, MA 02062
Property Taxes	Massachusetts	Shrewsbury City	Town Hall 100 Maple Ave Shrewsbury, MA 01545
Property Taxes	Massachusetts	Shrewsbury Municipal	PO Box 725 Reading, MA 01867-0405
Property Taxes	Massachusetts	Town Of Braintree	Town Hall 1 JFK Memorial Dr Braintree, MA 02184
Property Taxes	Massachusetts	Town of Dedham	PO BOX 4103 Woburn, MA 01888-4103
Property Taxes	Massachusetts	Town of Dracut	Town Hall 62 Arlington St. Dracut, MA 01826
Property Taxes	Massachusetts	Town of Hingham	PO Box 4191 Woburn, MA 01888-4191
Property Taxes	Massachusetts	Waltham Municipal	City Hall 25 Lexington St Waltham, MA 02452
Property Taxes	Massachusetts	Warwick City	PO BOX 981027 Boston, MA 02298
Property Taxes	Massachusetts	Watertown City	Town Hall 149 Main St Watertown, MA 02472
Property Taxes	Massachusetts	West Springfield Municipal	Town Hall 26 Central St West Springfield, MA 01089
Property Taxes	Massachusetts	Westborough City	Town Hall 34 W Main St. Westborough, MA 01581
Property Taxes	Massachusetts	Westborough Municipal	PO BOX 893 Medford, MA 02155
Property Taxes	Massachusetts	Westford Municipal	55 Main St Westford, MA 01886
Property Taxes	Massachusetts	Westminster Municipal	11 South St Westminster, MA 01473
Property Taxes	Massachusetts	Wilmington Municipal	Town Hall 121 Glen Rd Rm 2 Wilmington, MA 01887
Property Taxes	Michigan	Ann Arbor City (Washtenaw)	301 E. Huron Street Fl 5 Ann Arbor, MI 48108

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Michigan	Auburn Hills City (Oakland)	1827 N Squirrel Rd Auburn Hills, MI 48326
Property Taxes	Michigan	Clarkston Village (Oakland)	250 Eliz Lk Rd Suite 1000W Pontiac, MI 48341
Property Taxes	Michigan	Dearborn Administrative Center	Finance Dept-Treasury Division 16901 Michigan Ave. Ste #21 Dearborn, MI 48126-2967
Property Taxes	Michigan	Gaylord City (Otsego)	305 E. Main Street Gaylord, MI 49735
Property Taxes	Michigan	Warren City (Macomb)	One City Square Ste. 310 Warren, MI 48093
Property Taxes	Mississippi	Alcorn County	PO Box 179 Corinth, MS 38835-0179
Property Taxes	Mississippi	DeSoto County	Attn: Joey Treadway, Collector 365 Loshier Street #110 Hernando, MS 38632-2144
Property Taxes	Mississippi	Forrest County	PO Box 1626 Hattiesburg, MS 39403
Property Taxes	Mississippi	Harrison County	PO Box 462 Gulfport, MS 39502
Property Taxes	Mississippi	Jones County	PO Box 511 Laurel, MS 39441
Property Taxes	Mississippi	Lee County	201 W Jefferson St Ste A Tupelo, MS 38804
Property Taxes	Mississippi	Madison County	125 West North St PO Box 292 Canton, MS 39046
Property Taxes	Mississippi	Rankin County	211 E Government St Ste C Brandon, MS 39042
Property Taxes	Mississippi	Washington County	PO Box 1526 Greenville, MS 38702
Property Taxes	Missouri	Albany City	106 East Clay Albany, MO 64402
Property Taxes	Missouri	Boone County	801 E Walnut St Rm 143 Columbia, MO 65201-7733
Property Taxes	Missouri	Buchanan County	411 Jules St Rm 122 Saint Joseph, MO 64501
Property Taxes	Missouri	Butler County	Butler County Courthouse 100 N Main St Poplar Bluff, MO 63901
Property Taxes	Missouri	Cape Girardeau County	1 Barton Sq Ste 201 Jackson, MO 63755

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Missouri	Gentry County	Gentry County Courthouse 200 W Clay St Albany, MO 64402
Property Taxes	Missouri	Greene County	940 N Boonville Ave Rm 37 Springfield, MO 65802-3802
Property Taxes	Missouri	Jackson County	112 W Lexington Ave, Suite 144 Independence, MO 64050
Property Taxes	Missouri	Miller County	PO Box 207 Tuscumbia, MO 65082
Property Taxes	Missouri	Phelps County	200 N Main St Ste 126 Rolla, MO 65401-3037
Property Taxes	Missouri	Platte County	415 3rd St., Rm 114 Platte City, MO 64079
Property Taxes	Missouri	Saint Charles County	201 N Second Street - Room 141 Saint Charles, MO 63301
Property Taxes	Missouri	Saint Louis City	1200 Market Street Rm 115-117 St. Louis, MO 63103-2882
Property Taxes	Missouri	Saint Louis County	41 S Central Ave Clayton, MO 63105-1799
Property Taxes	Missouri	Vernon County	100 W Cherry St Ste 1 Nevada, MO 64772
Property Taxes	Missouri	Webster County	101 S Crittenden St Rm 19 Marshfield, MO 65706
Property Taxes	Nebraska	Buffalo County	PO Box 1270 Kearney, NE 68848-1270
Property Taxes	Nebraska	Douglas County	1819 Farnam St Civic Center Fl 4 Omaha, NE 68183
Property Taxes	Nebraska	Hamilton County	1111 13th St Ste 5 Aurora, NE 68818
Property Taxes	Nebraska	Lancaster County	555 S 10th St Rm 102 Lincoln, NE 68508
Property Taxes	Nevada	Clark County	500 S Grand Central Pkwy 2 FL PO Box 551401 Las Vegas, NV 89155-1401
Property Taxes	Nevada	Storey County	26 S. B St PO Box 494 Virginia City, NV 89440
Property Taxes	Nevada	Washoe County	PO Box 30039 Reno, NV 89520-3039
Property Taxes	New Mexico	Bernalillo County	PO Box 27108 Albuquerque, NM 87125

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	North Carolina	Buncombe County	155 Hilliard Ave Asheville, NC 28801
Property Taxes	North Carolina	Cabarrus County	PO Box 580347 Charlotte, NC 28258-0347
Property Taxes	North Carolina	Caldwell County	905 W Ave NW PO Box 2200 Lenoir, NC 28645
Property Taxes	North Carolina	Catawba County	PO Box 580071 Charlotte, NC 28258-0071
Property Taxes	North Carolina	Chesterfield County	PO BOX 71111 Charlotte, NC 28272-1111
Property Taxes	North Carolina	City of Lumberton	500 North Cedar St PO Box 1388 Lumberton, NC 28359
Property Taxes	North Carolina	Durham County	PO Box 3397 Durham, NC 27702
Property Taxes	North Carolina	Edgecombe County	PO Box 10 Tarboro, NC 27886
Property Taxes	North Carolina	Forsyth County	PO Box 757 Winston-Salem, NC 27102
Property Taxes	North Carolina	Guilford County	PO Box 71072 Charlotte, NC 28272
Property Taxes	North Carolina	Lee County	PO Box 1968 Sanford, NC 27331
Property Taxes	North Carolina	Lenoir City	PO Box 958 Lenoir, NC 28645
Property Taxes	North Carolina	Lincoln County	100 E Main St Lincolnton, NC 28092
Property Taxes	North Carolina	Mecklenburg County	PO Box 36819 Charlotte, NC 28236-6819
Property Taxes	North Carolina	New Hanover County	PO Box 580070 Charlotte, NC 28258-0070
Property Taxes	North Carolina	Robeson County	PO Box 580387 Charlotte, NC 28258-0387
Property Taxes	North Carolina	Tarboro City	PO Box 220 Tarboro, NC 27886-0220
Property Taxes	North Carolina	Wake County	PO Box 580084 Charlotte, NC 28258-0084
Property Taxes	North Carolina	Wilson County	PO Box 1162 Charlotte, NC 28258-0328
Property Taxes	Oklahoma	Cleveland County	201 S Jones Ave Rm 120 Norman, OK 73069
Property Taxes	Oklahoma	Kay County	201 S Main St Newkirk, OK 74647
Property Taxes	Oklahoma	Mayes County	1 Court Pl Ste 110 Pryor, OK 74361

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Oklahoma	Oklahoma County	320 Robert S Kerr Ave Ste 313 Oklahoma City, OK 73102
Property Taxes	Oklahoma	Tulsa County	500 S Denver Ave Rm 215 Tulsa, OK 74103
Property Taxes	Oregon	Clackamas County	150 Beaver Creek Rd Rm 135 Oregon City, OR 97045
Property Taxes	Oregon	Jackson County	10 S Oakdale Ave Rm 300 Medford, OR 97501
Property Taxes	Oregon	Lane County	Dept. of Assessment & Taxation 125 E 8th Ave Eugene, OR 97401
Property Taxes	Oregon	Marion County	PO Box 14500 Salem, OR 97309
Property Taxes	Oregon	Multnomah County	PO Box 2716 Portland, OR 97208-2716
Property Taxes	Oregon	Wasco County	511 Washington St Ste 208 The Dalles, OR 97058-2237
Property Taxes	Oregon	Washington County	155 N First Ave Ste 130 MS8 Hillsboro, OR 97124
Property Taxes	Pennsylvania	Hanover County	PO BOX 70515 Philadelphia, PA 19176-0515
Property Taxes	Rhode Island	Cranston City	PO Box 1177 Providence, RI 02901-1177
Property Taxes	Rhode Island	Cranston Municipal	869 Park Ave Cranston, RI 02910
Property Taxes	Rhode Island	Lincoln Town	PO Box 100 Lincoln, RI 02865
Property Taxes	Rhode Island	Pawtucket City	PO Box 9709 Providence, RI 02940
Property Taxes	Rhode Island	Pawtucket Municipal	137 Roosevelt Ave Rm 109 Pawtucket, RI 02860
Property Taxes	Rhode Island	Rhode Island Division of Taxation	One Capitol Hill Providence, RI 02908
Property Taxes	Rhode Island	Warwick Municipal	3275 Post Road Warwick, RI 02886
Property Taxes	South Carolina	Aiken County	PO Box 919 Aiken, SC 29802
Property Taxes	South Carolina	Berkeley County	PO Box 6122 Moncks Corner, SC 29461-6120
Property Taxes	South Carolina	Charleston County	PO Box 878 Charleston, SC 29402

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	South Carolina	Florence County	PO Box 100501 Florence, SC 29502-0501
Property Taxes	South Carolina	Greenville County	Department 390 PO Box 100221 Columbia, SC 29202-3221
Property Taxes	South Carolina	Horry County	PO Box 260107 Conway, SC 29528
Property Taxes	South Carolina	Laurens County	100 Hillcrest Sq #E PO Box 1049 Laurens, SC 29360
Property Taxes	South Carolina	Lexington County	PO Box 3000 Lexington, SC 29071
Property Taxes	South Carolina	Oconee County	PO Box 429 Walhalla, SC 29691
Property Taxes	South Carolina	Orangeburg County	PO Box 9000 Orangeburg, SC 29116
Property Taxes	South Carolina	Richland County	1701 Main Street Unit 101 Columbia, SC 29201
Property Taxes	South Carolina	South Carolina Department of Revenue	Airline Columbia, SC 29214-0715
Property Taxes	South Carolina	Spartanburg County	PO Box 100260 Columbia, SC 29202-3260
Property Taxes	Tennessee	Bartlett City	6400 Stage Road PO Box 341148 Bartlett, TN 38184-1148
Property Taxes	Tennessee	Chattanooga City	101 E 11th St #100 PO Box 191 Chattanooga, TN 37401-0191
Property Taxes	Tennessee	Davidson County	PO Box 196305 Nashville, TN 37219-6305
Property Taxes	Tennessee	Gibson County	1 Court Sq Ste 202 Trenton, TN 38382
Property Taxes	Tennessee	Hamilton County	6135 Heritage Park Drive Chattanooga, TN 37416
Property Taxes	Tennessee	Johnson City	PO Box 2227 Johnson City, TN 37605
Property Taxes	Tennessee	Kingsport City	415 Broad St Kingsport, TN 37660
Property Taxes	Tennessee	Knox County	400 Main St Ste 204 Knoxville, TN 37902-2405
Property Taxes	Tennessee	City of Knoxville	PO Box 15001 Knoxville, TN 37901-5001
Property Taxes	Tennessee	Lebanon City	200 North Castle Heights Ave #117 Lebanon, TN 37087

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Tennessee	Memphis City	PO BOX 185 Memphis, TN 38101-0185
Property Taxes	Tennessee	Metropolitan	PO Box 305012 Nashville, TN 37230-5012
Property Taxes	Tennessee	Murfreesboro City	111 West Vine St PO Box 1139 Murfreesboro, TN 37133-1139
Property Taxes	Tennessee	Rutherford County	319 North Maple St 2nd Fl Murfreesboro, TN 37130
Property Taxes	Tennessee	Shelby County	1075 Mullins Station Road Memphis, TN 38134-7725
Property Taxes	Tennessee	Sullivan County	3411 Hwy 126 Ste 103 Blountville, TN 37617
Property Taxes	Tennessee	Washington County	110 E Main St Jonesborough, TN 37659
Property Taxes	Tennessee	Williamson County	1320 W Main St Ste 300 Franklin, TN 37064-3736
Property Taxes	Tennessee	Wilson County	228 E Main St Rm 4 Lebanon, TN 37087
Property Taxes	Texas	Bell County	411 E. Central PO Box 390 Belton, TX 76513
Property Taxes	Texas	Bexar County	PO Box 839946 San Antonio, TX 78283-3946
Property Taxes	Texas	Brazoria County	500 N Chenango St Angleton, TX 77515-4650
Property Taxes	Texas	Brazos County	4051 Pendleton Dr Bryan, TX 77802-2465
Property Taxes	Texas	Brown County	403 Fisk Ave Brownwood, TX 76801-2929
Property Taxes	Texas	Cameron County	964 E Harrison St PO Box 952 Brownsville, TX 78522-0952
Property Taxes	Texas	City of Laredo	1102 Bob Bullock Loop PO Box 6548 Laredo, TX 78042
Property Taxes	Texas	City of McAllen	311 N 15th St PO Box 220 McAllen, TX 78505
Property Taxes	Texas	Collin County	250 Eldorado Pkwy McKinney, TX 75069-8023
Property Taxes	Texas	Comal County	900 S Seguin Ave New Braunfels, TX 78130
Property Taxes	Texas	Dallas County	PO Box 560368 Dallas, TX 75356-0368

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Texas	Denton County	PO Box 90223 Denton, TX 76202-5223
Property Taxes	Texas	El Paso County	5801 Trowbridge Dr. El Paso, TX 79925
Property Taxes	Texas	Ellis County	PO Box 878 Waxahachie, TX 75168
Property Taxes	Texas	Grayson County	512 N Travis St Sherman, TX 75090
Property Taxes	Texas	Guadalupe County	3000 N. Austin St. Seguin, TX 78155
Property Taxes	Texas	Harlingen Tax Office	609 N. 77 Sunshine Strip PO Box 2643 Harlingen, TX 78550
Property Taxes	Texas	Harris County	PO Box 922007 Houston, TX 77292-2007
Property Taxes	Texas	Hidalgo County	4405 S Professional Dr PO Box 208 Edinburg, TX 78540-0208
Property Taxes	Texas	Hutchinson County	PO Box 5065 Borger, TX 79008-5065
Property Taxes	Texas	Jefferson County	PO Box 21337 Beaumont, TX 77720-1337
Property Taxes	Texas	Lubbock County	PO Box 10542 Lubbock, TX 79408
Property Taxes	Texas	McLennan County	315 S 26th St Waco, TX 76710
Property Taxes	Texas	Midland County	PO Box 908002 Midland, TX 79708-0002
Property Taxes	Texas	Montgomery CAD	PO Box 2233 Conroe, TX 77305
Property Taxes	Texas	Montgomery County	PO Box 2233 Conroe, TX 77305
Property Taxes	Texas	Nueces County	201 N. Chaparral St. Suite 206 Corpus Christi, TX 78401
Property Taxes	Texas	Orange County	PO Box 457 Orange, TX 77631
Property Taxes	Texas	Ouachita Parish	PO Box 660587 Dallas, TX 75266-0587
Property Taxes	Texas	Potter County	PO Box 2289 Amarillo, TX 79105-2289
Property Taxes	Texas	Potter-Randall County	PO Box 7190 Amarillo, TX 79114-7190
Property Taxes	Texas	Smith County	245 SSE Loop 323 Tyler, TX 75702
Property Taxes	Texas	Tarrant County	BPP Rendition Processing 2500 Handley-Ederville Road Fort Worth, TX 76118

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Texas	Taylor County	PO Box 1800 Abilene, TX 79604
Property Taxes	Texas	Travis County	PO Box 141864 Austin, TX 78714-1864
Property Taxes	Texas	Val Verde County	417 W Cantu Rd Del Rio, TX 78840
Property Taxes	Texas	Victoria County	2805 N. Navarro St Ste 300 Victoria, TX 77901
Property Taxes	Texas	Webb County	3302 Clark Blvd. Laredo, TX 78043
Property Taxes	Texas	Wichita County	PO Box 5172 Wichita Falls, TX 76307
Property Taxes	Texas	Williamson County	625 FM 1460 Georgetown, TX 78626-8050
Property Taxes	Texas	Woodlands Metro Center MUD (Montgomery)	PO Box 7829 The Woodlands, TX 77387-7829
Property Taxes	Utah	Davis County	61 S Main Street, Rm 302 PO Box 618 Farmington, UT 84025-0618
Property Taxes	Utah	Salt Lake County	2001 South State St. #N2-600 PO Box 147421 Salt Lake City, UT 84190-1300
Property Taxes	Utah	Utah County	100 E Center St Rm 1105 Provo, UT 84606
Property Taxes	Vermont	Newbury Municipal	4982 Main St S PO Box 126 Newbury, VT 05051
Property Taxes	Virginia	Alexandria City	PO Box 178 Alexandria, VA 22313-1500
Property Taxes	Virginia	Charlottesville City	PO Box 2964 Charlottesville, VA 22902-2964
Property Taxes	Virginia	Chesterfield County	PO Box 124 Chesterfield, VA 23832-0908
Property Taxes	Virginia	Culpeper County	PO Box 1807 Culpeper, VA 22701-6807
Property Taxes	Virginia	Fairfax County	12000 Government Center Pkwy Suite 223 Fairfax, VA 22035
Property Taxes	Virginia	Hanover County	PO Box 129 Hanover, VA 23069-0129
Property Taxes	Virginia	Henrico County	PO Box 90775 Henrico, VA 23273-0775
Property Taxes	Virginia	Loudoun County	PO Box 8000 Leesburg, VA 20177-9804

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Virginia	Manassas City	PO Box 125 Manassas, VA 20108-0125
Property Taxes	Virginia	Newport News City	2400 Washington Avenue Newport News, VA 23607-4389
Property Taxes	Virginia	Norfolk City	PO Box 2260 Norfolk, VA 23501-2260
Property Taxes	Virginia	Portsmouth City	801 Crawford St Portsmouth, VA 23704
Property Taxes	Virginia	Prince William County	PO Box 2467 Woodbridge, VA 22195-2467
Property Taxes	Virginia	Roanoke City	215 Church Ave SW Room 251 Roanoke, VA 24011
Property Taxes	Virginia	Roanoke County	PO Box 20409 Roanoke, VA 24018-0513
Property Taxes	Virginia	Salem City	PO Box 869 Salem, VA 24153
Property Taxes	Virginia	Scott County	190 Beech St Ste 206 Gate City, VA 24251
Property Taxes	Virginia	Virginia Beach City	2401 Courthouse Dr Virginia Beach, VA 23456
Property Taxes	Virginia	Winchester City	21 S Kent Ste 100 Winchester, VA 22601
Property Taxes	Virginia	Wythe County	225 S 4th St Rm 101 Wytheville, VA 24382
Property Taxes	Washington	Benton County	5600 W Canal Dr. # E Kennewick, WA 99336
Property Taxes	Washington	Clark County	PO Box 9808 Vancouver, WA 98666-8808
Property Taxes	Washington	Franklin County	1016 N 4th Ave Pasco, WA 99301
Property Taxes	Washington	King County	Personal Property Section 201 South Jackson St Room 708 Seattle, WA 98104
Property Taxes	Washington	Pierce County	2401 S 35th St Rm 142 Tacoma, WA 98409
Property Taxes	Washington	Skagit County	700 S 2nd St Rm 204 Mount Vernon, WA 98273
Property Taxes	Washington	Snohomish County	3000 Rockefeller Ave M/S 410 Everett, WA 98201-4046
Property Taxes	Washington	Spokane County	1116 W Broadway Ave Spokane, WA 99260-0010
Property Taxes	West Virginia	Kanawha County	409 Virginia St E Charleston, WV 25301

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	West Virginia	Monongalia County	243 High St Rm 335 Morgantown, WV 26505
Property Taxes	West Virginia	Putnam County	12093 Winfield Rd Ste 1 Winfield, WV 25213
Property Taxes	West Virginia	Wood County	321 Market St Parkersburg, WV 26101
Property Taxes	Wisconsin	Ashwaubenon Village (Brown)	2155 Holmgren Way Green Bay, WI 54304
Property Taxes	Wisconsin	Brown County	PO Box 23600 Green Bay, WI 54305
Property Taxes	Wisconsin	City of Brookfield	2000 N Calhoun Rd Brookfield, WI 53005
Property Taxes	Wisconsin	Fond Du Lac City (Fond Du Lac)	PO Box 150 Fond du Lac, WI 54936-0150
Property Taxes	Wisconsin	Franklin City (Milwaukee)	9229 W Loomis Rd Franklin, WI 53132
Property Taxes	Wisconsin	Glendale City (Milwaukee)	5909 N Milwaukee River Pkwy Glendale, WI 53209-3815
Property Taxes	Wisconsin	Greenville Town (Outagamie)	PO Box 60 Greenville, WI 54942
Property Taxes	Wisconsin	Hayward City (Sawyer)	PO Box 342 Hurley, WI 54534
Property Taxes	Wisconsin	Hayward Town (Sawyer)	15460W State HWY 77 Hayward, WI 54843-2565
Property Taxes	Wisconsin	Janesville City (Rock)	PO Box 5005 Janesville, WI 53547
Property Taxes	Wisconsin	Madison City (Dane)	City-County Bldg Rm 101 210 Martin Luther King Jr Blvd Madison, WI 53703
Property Taxes	Wisconsin	Marinette City (Marinette)	2555 Continental Ct Suite 2 Green Bay, WI 54311
Property Taxes	Wisconsin	Menomonee Falls Village (Waukesha)	W156n8480 Pilgrim Rd Ste 100 Menomonee Falls, WI 53051
Property Taxes	Wisconsin	Milwaukee City (Milwaukee)	200 E Wells St Rm 507 Milwaukee, WI 53202
Property Taxes	Wisconsin	Milwaukee City (Washington)	200 E Wells St Rm 507 Milwaukee, WI 53202
Property Taxes	Wisconsin	Pewaukee City (Waukesha)	W240 N3065 Pewaukee Rd Pewaukee, WI 53072
Property Taxes	Wisconsin	Plover Village (Portage)	PO Box 37 Plover, WI 54467
Property Taxes	Wisconsin	Portage County	1516 Church St Stevens Point, WI 54481
Property Taxes	Wisconsin	Racine City (Racine)	Bin 88661 Milwaukee, WI 53288

Tax Type	Jurisdiction	Tax Authority	Address
Property Taxes	Wisconsin	Rhineland City (Oneida)	PO Box 440 Greenville, WI 54942
Property Taxes	Wisconsin	Rock County	51 S Main St PO Box 1508 Janesville, WI 53547-1508
Property Taxes	Wisconsin	Stoughton City (Dane)	PO Box 415 Menasha, WI 54952
Property Taxes	Wisconsin	Tomah City (Monroe)	PO Box 458 La Crosse, WI 54602
Property Taxes	Wisconsin	Town of Greenville	Attn: Lisa Beyer, Treasurer PO Box 60 Greenville, WI 54942
Property Taxes	Wisconsin	Waukesha City (Waukesha)	201 Delafield St Waukesha, WI 53188
Property Taxes	Wisconsin	Waukesha County	515 W Moreland Blvd Rm.148 Waukesha, WI 53188
Property Taxes	Wisconsin	Wauwatosa City (Milwaukee)	PO BOX 88360 Milwaukee, WI 53288-8360
Property Taxes	Wisconsin	West Allis City (Milwaukee)	7525 W Greenfield Ave Milwaukee, WI 53214
Property Taxes	Wyoming	Campbell County	PO Box 877 Gillette, WY 82717
Property Taxes	Wyoming	Laramie County	PO Box 307 Cheyenne, WY 82003-0307
Property Taxes	Wyoming	Natrona County	200 N Center St Rm 140 Casper, WY 82601
Sales & Use Taxes	Alabama	Alabama Department of Revenue	Attn: Sales, Use & Business Tax Division 50 North Ripley Street Montgomery, AL 36130
Sales & Use Taxes	Alabama	City of Decatur	Sales Tax Dept R-6 PO Box 830525 Birmingham, AL 35283-0525
Sales & Use Taxes	Alabama	City of Hoover	Attn: Revenue Division 2020 Valleydale Rd. PO Box 360628 Hoover, AL 35236-0628
Sales & Use Taxes	Alabama	City of Madison	Attn: Tax Collector PO Box 99 Madison, AL 35758
Sales & Use Taxes	Alabama	City of Talladega	Sales and Use Tax Department PO BOX 498 Talladega, AL 35160
Sales & Use Taxes	Alabama	Cullman County	Cullman County Sales Tax PO Box 1206 Cullman, AL 35056-1206

Tax Type	Jurisdiction	Tax Authority	Address
Sales & Use Taxes	Alabama	DeKalb County Revenue Department	Sales Tax Collections 111 Grand Avenue SW Suite 112 Fort Payne, AL 35967
Sales & Use Taxes	Alabama	Madison County	100 North Side Square Huntsville, AL 35801-4820
Sales & Use Taxes	Alabama	Mobile County	Attn: Sales Tax Dept PO Drawer 161009 Mobile, AL 36616
Sales & Use Taxes	Alabama	STACS	Sales Tax Division PO Box 3989 Muscle Shoals, AL 35662
Sales & Use Taxes	Alabama	Tax Trust Account	Sales Tax Division PO Box 830725 Birmingham, AL 35283-0725
Sales & Use Taxes	Alaska	Alaska Department of Revenue	Alaska Remote Sellers Sales Tax Commission One Sealaska Plaza, STE 200 Juneau, AK 99801
Sales & Use Taxes	Alaska	City and Borough of Juneau	ATTN: ATTN SALES TAX OFFICE 155 South Seward Street Juneau, AK 99801
Sales & Use Taxes	Alaska	City and Borough of Sitka	Finance Department 100 Lincoln Street Sitka, AK 99835
Sales & Use Taxes	Arizona	Arizona Department of Revenue	PO Box 29085 Phoenix, AZ 85038-9085
Sales & Use Taxes	Arkansas	Arkansas Department of Revenue	SALES AND USE TAX--EFT UNIT PO BOX 3566 Little Rock, AR 72203
Sales & Use Taxes	California	Nevada Department of Taxation	State of Nevada - Sales/Use PO Box 51107 Los Angeles, CA 90051-5407
Sales & Use Taxes	Colorado	City of Aurora	Tax & Licensing PO Box 913200 Denver, CO 80291-3200
Sales & Use Taxes	Colorado	City of Boulder	Attn: Dept of Finance - Sales Tax Division PO BOX 791 Boulder, CO 80306
Sales & Use Taxes	Colorado	City of Canon City	Sales Tax Department PO Box 1460 Canon City, CO 81215
Sales & Use Taxes	Colorado	City of Commerce City	Attn: Heather Hamilton 7887 E. 60th Avenue Commerce City, CO 80022

Tax Type	Jurisdiction	Tax Authority	Address
Sales & Use Taxes	Colorado	City of Dacono	Sales Tax PO Box 186 Dacono, CO 80514
Sales & Use Taxes	Colorado	City of Evans	Sales Tax PO BOX 912324 Denver, CO 80291-2324
Sales & Use Taxes	Colorado	City of Fort Collins	Department Of Finance/Sales Tax Division PO Box 440 Fort Collins, CO 80522-0439
Sales & Use Taxes	Colorado	City of Golden Sales and Use Tax	PO Box 5885 Denver, CO 80217-5885
Sales & Use Taxes	Colorado	City of Lakewood	Revenue Division PO Box 17479 Denver, CO 80217-0479
Sales & Use Taxes	Colorado	City of Lone Tree	PO Box 17987 Denver, CO 80217-0987
Sales & Use Taxes	Colorado	City of Louisville	Sales Tax Division 749 Main Street Louisville, CO 80027
Sales & Use Taxes	Colorado	City of Northglenn	Sales and Use Tax Return PO Box 5305 Denver, CO 80217-5305
Sales & Use Taxes	Colorado	City of Sheridan	Sales Tax Office 4101 So. Federal Blvd. Sheridan, CO 80110-5399
Sales & Use Taxes	Colorado	City of Westminster	Sales Tax PO Box 17107 Denver, CO 80217-7107
Sales & Use Taxes	Colorado	Colorado Department of Revenue	1375 Sherman Street Denver, CO 80261-3000
Sales & Use Taxes	Colorado	Town of Avon	Sales Tax 1 Lake Street PO BOX 975 Avon, CO 81620
Sales & Use Taxes	Colorado	Town of Carbondale	Sales Tax Collections 511 Colorado Avenue Carbondale, CO 81623
Sales & Use Taxes	Colorado	Town of Frisco	Sale Tax Office PO Box 4100, 1ST & Main St. Frisco, CO 80443
Sales & Use Taxes	Colorado	Town of Telluride	PO Box 397 Telluride, CO 81435
Sales & Use Taxes	Illinois	Illinois Department of Revenue	PO Box 19035 Springfield, IL 62794-9035

Tax Type	Jurisdiction	Tax Authority	Address
Sales & Use Taxes	Iowa	Iowa Department of Revenue	Sales/Use Tax Processing PO Box 10412 Des Moines, IA 50306-0412
Sales & Use Taxes	Kansas	Kansas Department of Revenue	Kansas Retailer's Compensating Use Tax 915 SW Harrison Street Topeka, KS 66625-5000
Sales & Use Taxes	Kentucky	Kentucky Department of Revenue	Division of Collections 501 High Street PO Box 491 Frankfort, KY 40602-0491
Sales & Use Taxes	Louisiana	Ascension Parish Authority	PO Box 1718 Gonzales, LA 70707-1718
Sales & Use Taxes	Louisiana	Assumption Parish Sales and Use Tax Department	PO Drawer 920 Napoleonville, LA 70390
Sales & Use Taxes	Louisiana	Calcasieu Parish School Board	PO Drawer 2050 Lake Charles, LA 70602-2050
Sales & Use Taxes	Louisiana	Caldwell Parish	PO Box 280 Vidalia, LA 71373
Sales & Use Taxes	Louisiana	Catahoula Parish Fund	Attn: Sales & Use Tax Dept. PO Box 250 Vidalia, LA 71373
Sales & Use Taxes	Louisiana	City of Shreveport	PO Box 104 Shreveport, LA 71161-0104
Sales & Use Taxes	Louisiana	DeSoto Parish Sales and Use Tax Commission	PO Box 927 211 Crosby Street Mansfield, LA 71052
Sales & Use Taxes	Louisiana	Franklin Parish	PO Box 337 Winnsboro, LA 71295
Sales & Use Taxes	Louisiana	Grant Parish Office	PO Box 187 Colfax, LA 71417-0187
Sales & Use Taxes	Louisiana	Jackson Parish	PO Box 666 Jonesboro, LA 71251
Sales & Use Taxes	Louisiana	Jefferson Parish	Sales Tax Division PO Box 248 Gretna, LA 70054-0248
Sales & Use Taxes	Louisiana	Lafayette Parish School System	Sales Tax Division PO Box 52706 Lafayette, LA 70505-2706
Sales & Use Taxes	Louisiana	Lincoln Parish	Sales and Use Tax Commission PO Box 863 Ruston, LA 71273-0863
Sales & Use Taxes	Louisiana	Madison Parish	PO Box 100 Vidalia, LA 71373
Sales & Use Taxes	Louisiana	Morehouse Sales and Use Tax Commission	PO Box 672 Bastrop, LA 71221-0672

Tax Type	Jurisdiction	Tax Authority	Address
Sales & Use Taxes	Louisiana	Plaquemines Parish	333 F. Edward Hebert Blvd. Building 102 Suite 345 Belle Chasse, LA 70037
Sales & Use Taxes	Louisiana	Pointe Coupee Parish	PO Box 290 New Roads, LA 70760-0290
Sales & Use Taxes	Louisiana	Rapides Parish	5606 Coliseum Blvd Alexandria, LA 71303
Sales & Use Taxes	Louisiana	Sabine Parish Sales and Use Tax Commission	PO Box 249 Many, LA 71449-0249
Sales & Use Taxes	Louisiana	St. John Parish	PO Box 2066 LaPlace, LA 70069-2066
Sales & Use Taxes	Louisiana	St. Landry Parish School Board	Sales Tax Division PO Box 1210 Opelousas, LA 70571
Sales & Use Taxes	Louisiana	St. Mary Sales and Use Tax Department	PO Drawer 1279 Morgan City, LA 70381
Sales & Use Taxes	Louisiana	Terrebonne Parish	Attn: Sales and Use Tax Department PO Box 670 Houma, LA 70361-0670
Sales & Use Taxes	Louisiana	Webster Parish Sales & Use Tax Commission	PO Box 357 Minden, LA 71058-0357
Sales & Use Taxes	Missouri	Missouri Department of Revenue	Taxation Division PO Box 3390 Jefferson City, MO 65105-3390
Sales & Use Taxes	New York	New York State Dept of Taxation and Finance	NYS Sales Tax Processing PO Box 15172 Albany, NY 12212-5172
Sales & Use Taxes	Ohio	Ohio Department of Taxation	PO Box 2678 Columbus, OH 43216-2678
Sales & Use Taxes	Oklahoma	Oklahoma Tax Commission	PO Box 26850 Oklahoma City, OK 73126-0850
Sales & Use Taxes	Pennsylvania	Pennsylvania Department of Revenue	PO Box 280905 Harrisburg, PA 17128-0905
Sales & Use Taxes	South Carolina	South Carolina Department of Revenue	Attn: Sales Tax PO Box 125 Columbia, SC 29214-0106
Sales & Use Taxes	Texas	Texas Comptroller of Public Accounts	Enforcement Office 12345 North Lamar Blvd. Suite 175 Austin, TX 78753-1337
Sales & Use Taxes	Virginia	Virginia Department of Taxation	PO Box 1777 Richmond, VA 23218-1777
Sales & Use Taxes	West Virginia	West Virginia State Tax Department	Sales Tax Unit PO Box 1826 Charleston, WV 25327-1826

Tax Type	Jurisdiction	Tax Authority	Address
State Income Taxes	Alabama	Alabama Department of Revenue	Income Tax Admin Division Business Privilege Tax Section PO Box 327320 Montgomery, AL 36132-7320
State Income Taxes	Alaska	Alaska Department of Revenue	Tax Division PO Box 110420 Juneau, AK 99811-0420
State Income Taxes	Arizona	Arizona Department of Revenue	PO Box 29079 Phoenix, AZ 85038-9079
State Income Taxes	Arkansas	Arkansas Department of Revenue	Individual Income Tax Section PO Box 8149 Little Rock, AR 72203-8149
State Income Taxes	California	California Franchise Tax Board	PO Box 2952 Sacramento, CA 95812-2952
State Income Taxes	Colorado	Colorado Department of Revenue	Corporate Amended Return Denver, CO 80261-0005
State Income Taxes	Connecticut	Connecticut Department of Revenue Services	PO Box 150406 Hartford, CT 06115-0406
State Income Taxes	Delaware	Delaware Division of Revenue	PO Box 2044 Wilmington, DE 19899-2044
State Income Taxes	District Of Columbia	District of Columbia Office of Tax and Revenue	PO Box 96019 Washington, DC 20090-6019
State Income Taxes	Florida	Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0120
State Income Taxes	Georgia	Georgia Department of Revenue	Processing Center PO Box 105136 Atlanta, GA 30348-5136
State Income Taxes	Hawaii	Hawaii Department of Revenue	PO Box 3559 Honolulu, HI 96811-3559
State Income Taxes	Idaho	Idaho State Tax Commission	PO Box 56 Boise, ID 83756-0056
State Income Taxes	Illinois	Illinois Department of Revenue	Corporate Tax Section PO Box 19008 Springfield, IL 62794-9008
State Income Taxes	Indiana	Indiana Department of Revenue	PO Box 6032 Indianapolis, IN 46206-6032
State Income Taxes	Iowa	Iowa Department of Revenue	Corporation Tax Return Processing PO Box 10468 Des Moines, IA 50306-0468
State Income Taxes	Kansas	Kansas Department of Revenue	Division of Taxation 120 SE 10th Avenue PO Box 3506 Topeka, KS 66625-3506
State Income Taxes	Kentucky	Kentucky Department of Revenue	Corporate Tax Section PO Box 856910 Louisville, KY 40285-6910

Tax Type	Jurisdiction	Tax Authority	Address
State Income Taxes	Louisiana	Louisiana Department of Revenue	PO Box 91011 Baton Rouge, LA 70821-9011
State Income Taxes	Maine	Maine Revenue Services	PO Box 1065 Augusta, ME 04332-1065
State Income Taxes	Maryland	Comptroller of Maryland	Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
State Income Taxes	Massachusetts	Massachusetts Department of Revenue	PO Box 7089 Boston, MA 02241-7089
State Income Taxes	Michigan	Michigan Department of Treasury	PO BOX 30059 Lansing, MI 48909
State Income Taxes	Minnesota	Minnesota Department of Revenue	600 N. Robert Street Mail Station 1250 St. Paul, MN 55145-1250
State Income Taxes	Mississippi	Mississippi Department of Revenue	Corporate Income Tax Division PO Box 1033 Jackson, MS 39215-1033
State Income Taxes	Missouri	Missouri Department of Revenue	PO Box 700 Jefferson City, MO 65105-0700
State Income Taxes	Montana	Montana Department of Revenue	PO Box 8021 Helena, MT 59604-8021
State Income Taxes	Nebraska	Nebraska Department of Revenue	PO Box 94817 Lincoln, NE 68509
State Income Taxes	New Hampshire	New Hampshire Department of Revenue Administration	109 Pleasant Street Concord, NH 03302-3718
State Income Taxes	New Jersey	New Jersey Division of Taxation	Corporation Business Tax Nonresident Partner Tax PO Box 642 Trenton, NJ 08646-0642
State Income Taxes	New Mexico	New Mexico Taxation and Revenue Department	PO Box 25127 Santa Fe, NM 87504-5127
State Income Taxes	New York	Delaware Division of Corporations	PO Box 5509 Binghamton, NY 13902-5509
State Income Taxes	New York	New York State Dept of Taxation and Finance	New York State Corporation Tax PO Box 15180 Albany, NY 12212-5180
State Income Taxes	North Carolina	North Carolina Department of Revenue	PO Box 25000 Raleigh, NC 27640-0100
State Income Taxes	North Dakota	North Dakota Office of State	600 E. Boulevard Ave., Dept 127 Bismarck, ND 58505-0599
State Income Taxes	Oklahoma	Oklahoma Tax Commission	Corporate Tax Section PO Box 26800 Oklahoma City, OK 73126-0800
State Income Taxes	Oregon	Oregon Department of Revenue	Corporate Tax Section PO Box 14777 Salem, OR 97309-0960

Tax Type	Jurisdiction	Tax Authority	Address
State Income Taxes	Pennsylvania	Philadelphia Department of Revenue	City of Philadelphia PO Box 1393 Philadelphia, PA 19105-1393
State Income Taxes	Rhode Island	Rhode Island Division of Taxation	One Capitol Hill Providence, RI 02908-5800
State Income Taxes	South Carolina	South Carolina Department of Revenue	300 A Outlet Pointe Blvd. Columbia, SC 29214-0006
State Income Taxes	South Dakota	South Dakota	Business Tax Division 445 E Capitol Ave. Pierre, SD 57501-3100
State Income Taxes	Tennessee	Tennessee Department of Revenue	Attn: Taxpayer Services Division 500 Deaderick St Andrew Jackson Bldg Nashville, TN 37242-1099
State Income Taxes	Texas	Texas Comptroller of Public Accounts	PO Box 149348 Austin, TX 78714-9348
State Income Taxes	Utah	Utah State of Commission	210 North 1950 West Salt Lake City, UT 84134-0300
State Income Taxes	Vermont	Vermont Department of Taxes	133 State Street Montpelier, VT 05633
State Income Taxes	Virginia	Virginia Department of Taxation	PO Box 1500 Richmond, VA 23218-1500
State Income Taxes	Washington	Washington State Department of Revenue	PO Box 47464 Olympia, WA 98504-7464
State Income Taxes	West Virginia	West Virginia State Tax Department	Tax Account Administration Division PO Box 11751 Charleston, WV 25339-1751
State Income Taxes	Wisconsin	Wisconsin Department of Revenue	PO Box 8908 Madison, WI 53708-8908
State Income Taxes	Wyoming	Wyoming Department of Revenue	122 West 25th Street Cheyenne, WY 82002-0110