

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

In re:	)	
	)	Chapter 11
LAVIE CARE CENTERS, LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 24-55507 (PMB)
	)	
Debtors.	)	(Joint Administration Requested)
	)	

**DEBTORS’ EMERGENCY MOTION FOR ENTRY OF INTERIM AND  
FINAL ORDERS (I) AUTHORIZING DEBTORS TO PAY CERTAIN  
PREPETITION TAXES, FEES, AND RELATED OBLIGATIONS AND  
(II) GRANTING RELATED RELIEF**

LaVie Care Centers, LLC (“LaVie”) and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), hereby move (the “Motion”) for entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B (the “Interim Order” and the “Final Order,” respectively), granting the relief described below. In support thereof, the Debtors rely upon the *Declaration of M. Benjamin Jones in Support of Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”),<sup>2</sup> filed contemporaneously herewith. In further support of the Motion, the Debtors respectfully represent as follows:

<sup>1</sup> The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, for which the Debtors have requested joint administration. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

<sup>2</sup> Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the First Day Declaration.



**RELIEF REQUESTED**

1. By the Motion, the Debtors respectfully request entry of the Interim Order and the Final Order, (a) authorizing, but not directing, the Debtors to remit and pay, in their sole discretion, the Taxes and Fees (as defined herein) that accrued or arose prior to the Petition Date (as defined below) and will become due and payable during the pendency of the Chapter 11 Cases (as defined below) to the Taxing Authorities (as defined below) in the ordinary course of business, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, without prejudice to the Debtors' rights to contest the amounts and/or priority of any Taxes and Fees on any grounds they deem appropriate;<sup>3</sup> and (b) granting related relief.

2. The Debtors also request that the Interim Order and the Final Order authorize the Debtors' banks and other financial institutions (collectively, the "Banks") to receive, process, honor, and pay any and all checks and other forms of payment drawn on the Debtors' bank accounts, including fund transfers and electronic payment requests, to the extent they relate to any of the foregoing and to rely on the Debtors' direction to pay amounts authorized under the Motion, provided that sufficient funds are available in the applicable accounts to make such payments.

**JURISDICTION AND VENUE**

3. The Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

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<sup>3</sup> This Motion neither affects the Debtors' ability to contest the amount or basis of any Taxes and Fees that may be due to the various Taxing Authorities nor requires the Debtors to pay any of the applicable Taxes and Fees. Accordingly, the Debtors reserve all of their rights and defenses related thereto.

4. The legal predicates 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”), Rules 9006-2, 9013- 1, and 9013-2 of the Local Rules of Practice for the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”), and the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023 (the “Complex Case Procedures”).

## **BACKGROUND**

### **I. The Chapter 11 Cases**

5. On the date hereof (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”) in the United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”). The Debtors continue to operate their business and manage their property as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

6. To date, the Office of the United States Trustee for Region 21 (the “U.S. Trustee”) has not appointed an official committee in the Chapter 11 Cases, nor has any trustee or examiner been appointed.

7. Additional information regarding the Debtors and the Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of the Chapter 11 Cases, is set forth in the First Day Declaration.

### **II. The Debtors’ Taxes and Fees**

8. In the ordinary course of business, the Debtors collect, withhold, and incur sales, use, provider, property, franchise, litter, and other taxes and certain business-related fees

(collectively, the “Taxes and Fees”).<sup>4</sup> The Debtors remit the Taxes and Fees to various U.S. federal, state, and local governments, and other taxing and licensing authorities (collectively, the “Taxing Authorities”), identified on the schedule attached hereto as **Exhibit C**.<sup>5</sup>

9. The Debtors pay the Taxes and Fees to the Taxing Authorities on a periodic basis, remitting them monthly, quarterly, semiannually, or annually depending on the nature and incurrence of a particular Tax or Fee. Taxes and Fees are remitted and paid by the Debtors through checks, wires, and electronic transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$6,051,500 in Taxes and Fees relating to the prepetition period will become due and owing to the Taxing Authorities after the Petition Date, and approximately \$5,506,500 will be due and owing within the first 30 days of the Chapter 11 Cases (the “Interim Period”). Accordingly, the Debtors seek authority, but not direction, to pay the Taxes and Fees, including those arising prepetition, in the ordinary course of business consistent with past practices.

10. In summary, the Taxes and Fees consist of the following:

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due in Next 30 Days
Sales and Use Taxes	Taxes imposed on the sale and purchase of certain goods and services	\$50,000	\$45,000

<sup>4</sup> By this Motion, the Debtors are not seeking authorization with respect to payment of payroll taxes and withholdings related to the Debtors’ employees. Rather, such authorization is sought pursuant to the *Debtors’ Emergency Motion for Entry of Interim and Final Orders Authorizing Debtors to (I) Pay Prepetition Wages, Compensation, and Employee Benefits, (II) Continue Certain Employee Benefit Programs in the Ordinary Course, and (III) Granting Related Relief*, filed contemporaneously herewith.

<sup>5</sup> Inclusion of a Taxing Authority on **Exhibit C** does not constitute an acknowledgement by the Debtors that the Debtors owe any obligation to such Taxing Authority or that such Taxing Authority will be paid pursuant to any order entered on this Motion.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due in Next 30 Days
Provider Taxes	Taxes imposed on the Debtors in certain states based on the number of residents treated per day at the facilities	\$4,500,000	\$4,500,000
Real Property Taxes	Taxes and obligations related to real property holdings	\$765,000	\$630,000
Personal Property Taxes	Taxes and obligations related to personal property	\$210,000	\$75,000
Franchise Taxes	Taxes imposed on the Debtors in certain states which are necessary to conduct business in such states.	\$360,000	\$255,000
Litter Tax	Taxes paid to certain states on account of products that contribute to litter in that state	\$1,500	\$0
Licensing Fees	Fees paid to state agencies related to compliance with state licensing, permitting, and reporting requirements	\$165,000	\$1,500
<b>Total</b>		\$6,051,500	\$5,506,500

**A. Sales and Use Taxes**

11. The Debtors incur and collect an assortment of state and local sales taxes in connection with the operation of their businesses (the “Sales Taxes”). The Debtors’ Sales Tax obligations primarily arise from the sale of certain goods and services to their residents’ visitors and the Debtors’ employees. The Debtors typically calculate the Sales Taxes on a monthly basis and remit such amounts to the appropriate Taxing Authorities. The Debtors also accrue use taxes (the “Use Taxes,” and together with Sales Taxes, the “Sales and Use Taxes”) as a result of purchasing supplies from out of state vendors. Certain Taxing Authorities require the Debtors to pay Use Taxes on such purchases at a rate set by each individual Taxing Authority. As of the Petition Date, the Debtors estimate that they owe approximately \$50,000 in prepetition Sales

and Use Taxes, of which approximately \$45,000 will become due and payable in the Interim Period.

**B. Provider Taxes**

12. Certain states in which the Debtors operate facilities charge a tax based on the number of residents treated per day at the facilities (the “Provider Taxes”). The Provider Taxes are typically paid on a monthly or quarterly basis depending on the state governing the Provider Taxes, and typically are due on the 15th or 20th of each month the payment is being made. As of the Petition Date, the Debtors estimate that approximately \$4,500,000 in Provider Taxes have accrued, all of which will become due and owing during the Interim Period.

**C. Property Taxes**

**i. Real Property Taxes**

13. The Debtors do not own any real property but rather lease their facilities from certain landlords. The underlying leases obligate the Debtors to pay all real estate taxes levied upon the real property (the “Real Property Taxes”) either (a) to the applicable Taxing Authority on an annual basis, (b) to the applicable landlord in a pre-funded escrow as a component of monthly rent, or (c) as reimbursement to the landlord of any Real Property Taxes paid on the Debtors’ behalf. As of the Petition Date, the Debtors estimate that approximately \$765,000 in Real Property Taxes have accrued for the prior tax year that the Debtors are obligated to pay under the governing lease documents separate and apart from rent, of which \$630,000 will become due and owing during the Interim Period. The Debtors seek authority, not direction, to pay the Real Property Taxes that are obligations of the Debtors in the ordinary course of business, whether held in escrow for certain of the Debtors’ landlords or paid to the applicable Taxing Authority.

**ii. Personal Property Taxes**

14. State and local laws in many of the jurisdictions where the Debtors operate generally grant Taxing Authorities the power to levy property taxes against the Debtors' personal property (the "Personal Property Taxes"). The Debtors estimate that approximately \$210,000 in Personal Property Taxes have accrued as of the Petition Date, approximately \$75,000 of which will become due and owing during the Interim Period.

**D. Franchise Taxes**

15. The Debtors are required to pay certain state franchise taxes and related fees (the "Franchise Taxes") to operate their businesses in particular jurisdictions. Certain states may refuse to qualify a company to do business in the state, or recognize a name change, merger, or other activity if the Franchise Taxes have not been paid. The Debtors generally pay the Franchise Taxes on an annual basis, typically in the form of reimbursement to certain of the Debtors' landlords who pay the Franchise Taxes on their behalf. The Debtors estimate that approximately \$360,000 in Franchise Taxes have accrued as of the Petition Date, \$255,000 of which will become due and owing during the Interim Period. Accordingly, the Debtors seek authorization, but not direction, to pay the Franchise Taxes, including prepetition amounts, in the ordinary course of business consistent with prepetition practices.

**E. Other Taxes**

16. On an annual basis, the Debtors pay taxes for facilities that operate in certain states and produce litter (the "Litter Taxes"). The Litter Taxes are paid annually in May and are on account of the prior year's taxes. As of the Petition Date, the Debtors believe they owe approximately \$1,500 in Litter Taxes, none of which will come due during the Interim Period.

The Debtors seek authorization, but not direction, to pay any Litter Taxes as they come due in the ordinary course of business, regardless of whether those amounts arose prepetition or postpetition.

**F. Other Fees**

17. In the ordinary course of business, the Debtors incur certain fees related to compliance with state licensing, permitting, reporting requirements, and certain regulatory fees for their operations, including fees related to the operating licenses for each of their facilities (collectively, the “Fees”), which are paid on a monthly basis depending on the state agencies responsible for the Fees. The Debtors believe that they owe approximately \$165,000 in Fees as of the Petition Date, of which approximately \$1,500 will come due in the Interim Period. Accordingly, the Debtors seek authorization, but not direction, to pay any Fees as they come due in the ordinary course of business, regardless of whether such amounts arose prepetition or postpetition.

**G. Ongoing Audits**

18. In addition, the Debtors are, from time to time, subject to audit with respect to their Taxes and Fees and may agree that they owe, or may be found to owe, additional amounts for prior period Taxes and Fees arising on account of audits (collectively, the “Audit Amounts”). As of the Petition Date, Debtor Franklinton Healthcare, LLC is subject to one ongoing Sales and Use Tax audit by a third-party on behalf of Washington Parish Tax Collector. Such audit is estimated to take between three and six months to complete, but timing may vary based on the complexity of the Sales and Use Tax audit. Accordingly, the Debtors seek authority to satisfy any Audit Amounts as they may arise in the ordinary course of business upon final agreement to, or determination of, any applicable Audit Amounts.

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19. The continued payment of the prepetition Taxes and Fees on their normal due dates ultimately will preserve the resources of the Debtors' estates. In particular, if such obligations are not timely paid, the Debtors will be required to expend time and money to resolve a multitude of issues related to such obligations, each turning on the particular terms of each Taxing Authority's applicable laws, including (a) whether the obligations are priority, secured, or unsecured in nature, (b) whether they are proratable or fully prepetition or postpetition, and (c) whether penalties, interest, attorneys' fees, and costs can continue to accrue on a postpetition basis and, if so, whether such penalties, interest, attorneys' fees, and costs are priority, secured, or unsecured in nature. The Debtors' desire to avoid unnecessary disputes with the Taxing Authorities—and expenditures of time and money resulting from such disputes—over a myriad of issues that are typically raised by such entities as they attempt to enforce their rights to collect taxes.

20. Moreover, the Debtors may suffer immediate and irreparable harm if the prepetition Taxes and Fees are not paid when they become due and payable. For instance, if the Debtors do not pay such amounts in a timely manner, the Taxing Authorities may impose audits, attempt to revoke the Debtors' licenses, suspend the Debtors' operations, and pursue other remedies that will harm the estates. Any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole.

21. Further, the federal government and states in which the Debtors operate have laws providing that the Debtors' officers, managers, directors, or other responsible employees could, under certain circumstances, be held personally liable for the nonpayment of such Taxes and Fees. To the extent any accrued Taxes and Fees of the Debtors were unpaid as of the Petition Date in these jurisdictions, the Debtors' officers and managers could be subject to lawsuits during the

pendency of the Chapter 11 Cases. In such events, collection efforts by the Taxing Authorities would be extremely distracting for the Debtors and their managers and officers in their efforts to bring these Chapter 11 Cases to an expeditious conclusion.

22. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, particularly under the circumstances of these Chapter 11 Cases, and is in the best interests of the Debtors, their estates, creditors, and other parties-in-interest, and therefore should be granted.

### **BASIS FOR RELIEF REQUESTED**

#### **I. Payment of Prepetition Taxes and Fees is Appropriate and Warranted in the Chapter 11 Cases.**

23. There are several well-grounded bases to grant the relief requested in this Motion.

24. *First*, a portion of the Taxes and Fees may be entitled to priority status under Bankruptcy Code section 507(a)(8) and therefore must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(a)(9)(C). Thus, payment of these Taxes and Fees at this time only affects the timing of the payment and does not prejudice the rights of other creditors. Moreover, to the extent the Debtors pay the Taxes and Fees in the ordinary course of business on the grounds that the payments are necessary for a successful reorganization, the Debtors will avoid the cost of paying additional accrued amounts to which the Taxing Authorities may be entitled, such as related penalties. *See* 11 U.S.C. § 507(a)(8)(G) (granting priority status to a “penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”).

25. *Second*, in some or all of the states in which the Debtors do business, liens can attach to property on which the Debtors have unpaid Taxes and Fees, thus potentially entitling the relevant Taxing Authorities to a secured claim against property of the Debtors’ estates and the payment of postpetition interest and penalties. Secured claims must be paid in full under any

chapter 11 plan. *See* 11 U.S.C. § 1129(b)(2)(A). Payment of these Taxes and Fees will therefore affect only the timing of the payments, and not the amounts that would ultimately be payable to the applicable Taxing Authorities, and may, in some instances, allow the Debtors to avoid the payment of unnecessary interest and penalties.

26. **Third**, Bankruptcy Code section 541(d) provides, in relevant part, that “[p]roperty in which the debtors hold, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estates under subsection (a)(1) or (a)(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 debtors do not hold.” 11 U.S.C. § 541(d). As such, some of the Taxes and Fees may constitute “trust fund” taxes that the Debtors are required to collect from third parties and hold in trust for the benefit of such Taxing Authorities, and may not constitute property of the estates. *See Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor’s property); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these “trust fund” taxes are collected, they are not property of the Debtors’ estates under Bankruptcy Code section 541(d). *See, e.g., In re Russman’s Inc.*, 125 B.R. 520, 525 (Bank. E.D. Tenn. 1991); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987) (same). Accordingly, because the Debtors may have no equitable interest in any such trust fund Taxes and Fees, payment of such Taxes and Fees would not prejudice the rights of any of the Debtors’ other

creditors, and the Debtors should be permitted to pay them to the relevant Taxing Authorities as they become due.<sup>6</sup>

27. **Fourth**, certain states and countries may impose personal liability on the Debtors' managers and officers to the extent the Debtors fail to meet their obligations to remit Taxes and Fees, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. In addition, the Debtors' failure to pay certain Taxes and Fees could cause some states to challenge the Debtors' right to operate within the states' jurisdictions. Addressing any action taken by these states would be costly and burdensome, and would be an unnecessary distraction during these Chapter 11 Cases. Therefore, it is in the best interests of the Debtors' estates to eliminate the possibility of the foregoing distractions.

28. **Fifth**, the use of estate assets to pay the Taxes and Fees should be authorized under Bankruptcy Code section 363(b) so long as a sound business purpose exists for doing so. *See In re Kmart Corp.*, 359 F.3d 866, 872 (7th Cir. 2004); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of prepetition wages); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (finding that a debtor is entitled to pay certain prepetition creditors upon a showing that the payment is "essential to the continued operation of the business") (citations omitted); *In re CEI Roofing, Inc.*, 315 B.R. 50, 54-55 (Bankr. N.D. Tex. 2004) (citing *In re Kmart Corp.*, 359 F.3d at 872). Indeed, failure to pay such Taxes and Fees jeopardizes the Debtors' ability to continue to operate in various jurisdictions and may subject the Debtors' managers and officers to personal liability. Furthermore, Taxing Authorities may audit the Debtors if the Taxes and Fees are not

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<sup>6</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

timely paid and may also seek to impose liens on the Debtors' assets on account of unpaid "trust fund" Taxes and Fees. Cooperating with such audits and challenging and removing such liens would needlessly divert the Debtors' attention from their chapter 11 efforts. Prompt and regular payment of the Taxes and Fees would avoid any such unwarranted governmental action.

29. *Sixth*, and finally, Bankruptcy Code section 105(a) provides that "[t]he court may 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). Bankruptcy Code section 105(a) essentially codifies the Court's inherent equitable powers and ensures that bankruptcy courts have the "power to take whatever action is appropriate or necessary in aid of the exercise of their jurisdiction." *See* 2 Collier on Bankruptcy ¶ 105.01 (16th ed. 2024). The relief requested in this Motion is critical to the Debtors' operations and therefore is justified under Bankruptcy Code section 105(a).

30. Under Bankruptcy Code section 105(a), courts have used the "necessity of payment" rule to authorize debtors-in-possession to pay certain prepetition claims. Payment of the prepetition Taxes and Fees is justified under the "necessity of payment" rule, which "recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition claims where such payment is essential to the continued operation of the debtor." *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176 ("The ability of a Bankruptcy Court to authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept."); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 826 (D. Del. 1999) (stating that where the debtor "cannot survive" absent payment of certain prepetition claims, the doctrine of necessity should be invoked to permit payment); *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (necessity of payment doctrine "teaches no more than, if payment of a

claim which arose prior to reorganization is essential to the continued operation of the [business] during reorganization, payment may be authorized even if it is made out of corpus”).

31. Such circumstances exists where, as here, the Debtors, are operating their businesses as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108 and thus are fiduciaries “holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value justifies) equity owners.” *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Implicit in the duties of a chapter 11 debtor in possession is the duty “to protect and preserve the estate, including an operating business’s going-concern value.” *Id.* There are instances in which a debtor in possession can fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.*

32. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. As described above, the Taxing Authorities likely maintain secured or priority claims against the Debtors for the Taxes and Fees, and thus failure to pay the Taxes and Fees would be detrimental to the Debtors’ estates. Payment of the Taxes and Fees, in the Debtors’ discretion, is therefore necessary so they can meet their fiduciary duties as debtors- in-possession under Bankruptcy Code sections 1107(a) and 1108. *See CoServ*, 273 B.R. at 497. Accordingly, such payment should be authorized under the doctrine of necessity and Bankruptcy Code sections 105(a), 1107 and 1108. Moreover, if certain Taxes and Fees remain unpaid, the Taxing Authorities may seek to recover such amounts directly from the Debtors’ managers, officers, or employees, thereby distracting such key personnel from the administration of the 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). Any collection action on account of such claims, 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 the Chapter 11 Cases.

33. Courts in this district have routinely granted relief similar to that requested herein in other chapter 11 cases. *See, e.g., In re Virtual Citadel, Inc.*, Case No. 20-62725 (JWC) (Bankr. N.D. Ga. Feb. 19, 2019) [Docket No. 29]; *In re The Krystal Co.*, No. 20-61065 [Docket No. 158] (Bankr. N.D. Ga. Feb. 13, 2020); *In re Jack Cooper Ventures, Inc.*, No. 19- 62393 (PWB) (Bankr. N.D. Ga. Sept. 3, 2019) [Docket No. 216]; *In re Beaulieu Grp., LLC*, No. 17-41677 (PWB) (Bankr. N.D. Ga. July 20, 2017) [Docket No. 45]; *In re AstroTurf, LLC*, No. 16-41504 (PWB) (Bankr. N.D. Ga. June 29, 2016); [Docket No. 26]; *Miller Auto Parts & Supply Co., Inc.*, No. 14- 68113 (MGD) (Bankr. N.D. Ga. Sept. 18, 2014) [Docket No. 23].

## **II. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers.**

34. The Debtors also request that all applicable banks and other financial institutions be authorized to receive, process, honor, and pay all checks presented for payment, and to honor all electronic payment requests made by the Debtors, related to the obligations described herein, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to the Motion. The Debtors represent that they have sufficient availability of funds to pay any amounts described herein.

**EMERGENCY CONSIDERATION**

35. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days after the commencement of a chapter 11 case “to the extent that relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. Here, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors’ operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of the Chapter 11 Cases would severely disrupt the Debtors’ operations at this critical juncture. Accordingly, the Debtors submit that it has satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

**WAIVER OF ANY APPLICABLE STAY**

36. The Debtors seek a waiver of any stay of the effectiveness of the order granting this Motion. Pursuant to Bankruptcy Rule 6004(h), any “order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” The Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein. Accordingly, the Debtors submit that ample cause exists to justify a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent applicable.

**RESERVATION OF RIGHTS**

37. Nothing in the Motion should be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same;



(b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

**NOTICE**

38. The Debtors will provide notice of the Motion to: (a) the U.S. Trustee; (b) the Internal Revenue Service; (c) the United States Attorney for the Northern District of Georgia; (d) the Attorney General for the State of Georgia; (e) the Georgia Department of Revenue; (f) the Centers for Medicare and Medicaid Services; (g) the states attorneys general for states in which the Debtors conduct business; (h) the parties included on the Debtors' list of their 30 largest unsecured creditors; (i) counsel to the Debtors' prepetition lenders; (j) counsel to the proposed DIP Lenders; (k) the Taxing Authorities; and (l) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors submit that no other or further notice is required.

**NO PRIOR REQUEST**

39. No previous request for the relief sought herein has been made to this or any other court.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Interim Order and the Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: Atlanta, Georgia  
June 2, 2024

**MCDERMOTT WILL & EMERY LLP**

/s/ Daniel M. Simon

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- and -

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*Proposed Counsel for the Debtors and  
Debtors-in-Possession*

**CERTIFICATE OF SERVICE**

I hereby certify that on this date a true and correct copy of the foregoing Motion was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF. Subject to the Court's approval of their retention and access to filing privileges, the Debtors' proposed claims and noticing agent, Kurtzman Carson Consultants LLC, will be filing a supplemental certificate of service on the docket to reflect any additional service of the foregoing Motion.

Dated: Atlanta, Georgia  
June 2, 2024

**MCDERMOTT WILL & EMERY LLP**

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*Proposed Counsel for the Debtors and  
Debtors-in-Possession*

**EXHIBIT A**

**Proposed Interim Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

<p>In re:</p> <p>LAVIE CARE CENTERS, LLC, <i>et al.</i><sup>1</sup></p> <p style="text-align: center;">Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 24-55507 (PMB)</p> <p>(Jointly Administered)</p> <p>Related to Docket No. ____</p>
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**INTERIM ORDER (I) AUTHORIZING THE  
DEBTORS TO PAY CERTAIN PREPETITION TAXES, FEES, AND  
RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for entry of an interim order (this “Order”) and a Final Order, (a) authorizing, but not directing, the Debtors to remit and pay, in their sole discretion, Taxes and Fees that accrued or arose prior to the Petition Date that will become due

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<sup>1</sup> The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, for which the Debtors have requested joint administration. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

and payable during the pendency of the Chapter 11 Cases, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, and (b) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and the Court 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 the 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 it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED, AND DECREED that:**

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on \_\_\_\_\_, 2024, at \_:\_ .m. (prevailing Eastern Time). Any objections or responses to the entry of the proposed Final Order shall be filed with the Court and served on the following no later 4:00 p.m. (prevailing Eastern Time) on \_\_\_\_\_, 2024: (a) LaVie Care Centers, LLC, c/o Ankura Consulting Group, LLC, 485 Lexington Avenue, 10th Floor, New York, NY 10017 (Attn: M. Benjamin Jones); (b) proposed counsel to the Debtors, McDermott Will & Emery LLP, 1180 Peachtree St.

NE, Suite 3350, Atlanta, GA 30309 (Attn: Daniel M. Simon), and 444 West Lake Street, Suite 4000, Chicago, IL 60606 (Attn: Emily C. Keil and Landon Foody); (c) counsel to the Prepetition Omega Secured Parties and proposed DIP Lenders, Scroggins & Williamson, P.C., 4401 Northside Parkway, Suite 450, Atlanta, GA 30327 (Attn: Matthew W. Levin), and Goodwin Proctor LLP, The New York Times Building, 620 Eighth Avenue, New York, NY 10018 (Attn: Robert J. Lemons), and Ferguson Braswell Fraser Kubasta PC, 2500 Dallas Parkway, Suite 600, Plano, TX 75093 (Attn: Leighton Aiken); (d) counsel to the Debtors' prepetition ABL lender, Proskauer LLP, One International Place, Boston, MA 02110 (Attn: Charles A. Dale) and Vedder Price LLP, 222 North LaSalle Street, Chicago, IL 60601 (Attn: Kathryn L. Stevens); (e) counsel to the Debtors' proposed DIP Lenders, DLA Piper LLP, 1900 N. Pearl St., Suite 2200, Dallas, TX 75201 (Attn: James Muenker) and 1251 Avenue of the Americas, New York, NY 10020 (Attn: Kira Mineroff); (f) the Office of the United States Trustee Region 21, 362 Richard Russell Building & U.S. Courthouse, 75 Ted Turner Drive, S.W., Room 362, Atlanta, GA 30303 (Attn: Jonathan S. Adams); (g) counsel to the official committee of unsecured creditors (if any) appointed in these Chapter 11 Cases; and (h) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections to entry of the Final Order are filed and served, the Court may enter such Final Order without further notice or hearing.

3. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable on an interim basis pending entry of a Final Order granting the relief requested in the Motion.

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

5. The banks and financial institutions on which checks were drawn or electronic payment requests made for payment of the prepetition 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 without any duty of further inquiry and without liability for following the Debtors' instructions.

6. 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 the Chapter 11 Cases with respect to the relief granted herein.

7. Nothing in the Motion, this Order, or the relief granted herein (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

8. Notwithstanding anything to the contrary contained in the Motion or this Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in the DIP Orders, including, for the



avoidance of doubt, the Approved DIP Budget. To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Order and the terms of the DIP Orders, the terms of the DIP Orders will govern.

9. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested in the Motion is necessary to avoid immediate and irreparable harm.

10. 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), the Bankruptcy Local Rules for the Northern District of Georgia, and the Complex Case Procedures are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

12. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

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

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

END OF ORDER

Prepared and presented by:

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

**MCDERMOTT WILL & EMERY LLP**

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Office of the United States Trustee  
362 Richard Russell Federal Building  
75 Ted Turner Drive, SW  
Atlanta, GA 30303

**EXHIBIT B**

**Proposed Final Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

<p>In re:</p> <p>LAVIE CARE CENTERS, LLC, <i>et al.</i><sup>1</sup></p> <p style="text-align: center;">Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 24-55507 (PMB)</p> <p>(Jointly Administered)</p> <p>Related to Docket No. ____</p>
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**FINAL ORDER (I) AUTHORIZING THE  
DEBTORS TO PAY CERTAIN PREPETITION TAXES, FEES, AND  
RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for entry of an Interim Order and a final order (this “Order”) (a) authorizing, but not directing, the Debtors to remit and pay, in their sole discretion, Taxes and Fees that accrued or arose prior to the Petition Date that will become due

<sup>1</sup> The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, for which the Debtors have requested joint administration. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

and payable during the pendency of the Chapter 11 Cases, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, and (b) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration and the Interim Order entered on \_\_, 2024; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and the Court 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 the 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 it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED, AND DECREED that:**

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable without further order of the Court.

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 Taxing Authorities.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made for payment of the prepetition 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 without any duty of further inquiry and without liability for following the Debtors' instructions.

5. 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 the Chapter 11 Cases with respect to the relief granted herein.

6. Nothing in the Motion, this Order, or the relief granted herein (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

7. Notwithstanding anything to the contrary contained in the Application or this Order, any payment to be made and any relief or authorization granted hereunder shall be limited

by, and shall be subject to, the requirements imposed on the Debtors in the DIP Orders, including, for the avoidance of doubt, the Approved DIP Budget. To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Order and the terms of the DIP Orders, the terms of the DIP Orders will govern.

8. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested in the Motion is necessary to avoid immediate and irreparable harm.

9. 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), the Bankruptcy Local Rules of the Northern District of Georgia, and the Complex Case Procedures are satisfied by such notice.

10. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

11. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

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

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

END OF ORDER



Prepared and presented by:

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

**MCDERMOTT WILL & EMERY LLP**

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El Segundo, CA 90245

Jonathan S. Adams  
Office of the United States Trustee  
362 Richard Russell Federal Building  
75 Ted Turner Drive, SW  
Atlanta, GA 30303

**Exhibit C**

**Taxing Authorities**

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Alachua County Tax Collector	PO Box 44310	Jacksonville	Florida	32231-4310
Bay County Tax Collector	PO Box 2285	Panama City	Florida	32402
Brevard County Tax Collector	PO Box 2500	Titusville	Florida	32781-2500
Broward County Revenue Collector	115 S Andrews Ave #A100	Fort Lauderdale	Florida	33301
Charlotte County Tax Collector	18500 Murdock Circle	Port Charlotte	Florida	33948
Citrus County Tax Collector	210 N Apopka Avenue, Suite 100	Inverness	Florida	34450-4298
Clay County Tax Collector	PO Box 218	Green Cove Springs	Florida	32043
Collier County Tax Collector	3291 E Tamiani Trail	Naples	Florida	34112
Duval County Tax Collector	PO Box 44009	Jacksonville	Florida	32231
Escambia County Tax Collector	PO Box 1312	Pensacola	Florida	32591-1312
Flagler County Tax Collector	PO Box 846	Bunnell	Florida	32110-0846
Hernando County Tax Collector	20 N Main Street, Room 112	Brooksville	Florida	34601-2892
Hillsborough County Tax Collector	PO Box 30012	Tampa	Florida	33630
Lee County	PO Box 1609	Ft Myers	Florida	33902-1609
Leon County Tax Collector	PO Box 1835	Tallahassee	Florida	32302-1835
Manatee County Tax Collector	PO Box 25300	Bradenton	Florida	34206-5300
Miami-Dade County Tax Collector	200 NW 2nd Avenue	Miami	Florida	33128
Okaloosa County Tax Collector	PO Box 1390	Niceville	Florida	32588-1390
Orange County Tax Collector	PO Box 545100	Orlando	Florida	32854-5100
Osceola County Tax Collector	PO Box 422105	Kissimmee	Florida	34742-2105

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Palm Beach County Tax Collector	PO Box 3353	West Palm Beach	Florida	33402-3353
Pinellas County Tax Collector	PO Box 31149	Tampa	Florida	33631
Polk County Tax Collector	PO Box 1189	Bartow	Florida	33831-1189
Sarasota County Tax Collector	1010 South Washington Blvd	Sarasota	Florida	34236
Seminole County Tax Collector	PO Box 630	Sanford	Florida	32772-0630
Taylor County Tax Collector	PO Box 30	Perry	Florida	32348-0030
Volusia County Tax Collector	123 W Indiana Avenue, Room 103	DeLand	Florida	32720
St Lucie County Tax Collector	PO Box 308	Ft Pierce	Florida	34954-0308
Columbia County Tax Collector	135 NE Hernando Ave, Suite 125	Lake City	Florida	32055
Sumter County	220 E McCollum Avenue	Bushnell	Florida	33513
Florida Department of Revenue	5050 W Tennessee Street	Tallahassee	Florida	32399-0120
Commonwealth of Kentucky	501 High Street, PO Box 491	Frankfort	Kentucky	40602-0491
Maryland State Dept of Assessments	Business Services Unit, PO Box 17052	Baltimore	Maryland	21297-1052
City of Bossier	PO Box 71313	Bossier City	Louisiana	71171-1313
City of Bossier	PO Box 5399	Bossier City	Louisiana	71171-5399
Parish of Bossier (Whit)	PO Box 850	Benton	Louisiana	71006-0850
Concordia Parish	PO Box 160	Vidalia	Louisiana	71373
Concordia Parish	4001 Carter Street, Room 6	Vidalia	Louisiana	71373-3021
Town of Ferriday Tax Collector	1116 2nd Street	Ferriday	Louisiana	71334
Washington Parish Sheriff's Office	PO Drawer 508	Franklinton	Louisiana	70438
Washington Parish Tax Collector	1002 Main Street	Franklinton	Louisiana	70438
Town of Franklinton Tax Collector	301 11th Avenue	Franklinton	Louisiana	70438

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Louisiana Department of Revenue	PO Box 5199	Baton Rouge	Louisiana	70821-5199
Adams County Tax Collector	115 S Wall Street	Natchez	Mississippi	39120
Neshoba County Tax Collector	401 Beacon Street, Ste 105	Philadelphia	Mississippi	39350
Pike County Tax Collector	PO Box 111	Magnolia	Mississippi	39652
Lauderdale County Tax Collector	PO Box 5205	Meridian	Mississippi	39302
Oktibbeha County Tax Collector	101 Main, Suite 103	Starkville	Mississippi	39759
Montgomery County Tax Collector	PO Box 674	Winona	Mississippi	38967
City of Winona Tax Collector	PO Box 29	Winona	Mississippi	38967
Mississippi Department of Revenue	PO Box 960	Jackson	Mississippi	39205-0960
Stanly County Tax Department	201 South Second Street	Albemarle	North Carolina	28001
Cherokee County Tax Collector	75 Peachtree Street, Suite 225	Murphy	North Carolina	28906
Randolph County Tax Department	725 McDowell Road	Asheboro	North Carolina	27205
Lincoln County Tax Administrator	100 East Main Street	Lincolnton	North Carolina	28092
Wake County Revenue Department	PO Box 580084	Charlotte	North Carolina	28528
Buncombe County Tax Collector	PO Box 3140	Asheville	North Carolina	28802
Caldwell County Tax Collector	PO Box 2200	Lenoir	North Carolina	28645
City of Lenoir Tax Office	PO Box 958	Lenoir	North Carolina	28645
Mecklenberg County Tax Collector	PO Box 71063	Charlotte	North Carolina	28272
Cabarrus County Tax Collector	PO Box 580347	Charlotte	North Carolina	28258
Rutherford County Tax Collector	125 W 3rd Street	Rutherfordton	North Carolina	28139
Stokes County Tax Department	PO Box 57	Danbury	North Carolina	27016
Clay County Tax Collector	PO Box 486	Hayesville	North Carolina	28904

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Town of Andrews	PO Box 1210	Andrews	North Carolina	28901-1210
Town Yadkinville	PO Drawer 816	Yadkinville	North Carolina	27055
Yadkin County Tax Collector	PO Box 1669	Yadkinville	North Carolina	27055
North Carolina Department of Revenue	PO Box 25000	Raleigh	North Carolina	27640-0700
Snake Springs Township Tax Collector	513 Perrin Road	Everett	Pennsylvania	15537
Milford Township Tax Collector	776 Stetler Road	Mifflintown	Pennsylvania	17059
Luzerne County Treasurer's Office	200 North River Street	Wilkes-Barre	Pennsylvania	18711
N Manheim Township Tax Collector	540 Route 61 South	Schuylkill Haven	Pennsylvania	17972
HAB-MISC	PO Box 25144	Lehigh Valley	Pennsylvania	18002-5144
Selinsgrove Tax Collector	PO Box 455	Selinsgrove	Pennsylvania	17870
Pennsylvania Department of Revenue	PO Box 280905	Harrisburg	Pennsylvania	17128-2005
City of Norfolk	PO Box 749456	Atlanta	Georgia	30374
City of Norfolk Comm of Revenue	PO Box 2260	Norfolk	Virginia	23501-2260
Town of Ashland	121 Thompson Street, PO Box 1600	Ashland	Virginia	23005-4600
Hanover County	PO Box 70515	Philadelphia	Pennsylvania	19176
Augusta County Treasurer	PO Box 590	Verona	Virginia	24482
City of Roanoke Treasurer	PO Box 1451	Roanoke	Virginia	24007
Commissioner of the Revenue	215 Church Ave SW, Room 251	Roanoke	Virginia	24011-0000
City of Newport News	PO Box 975	Newport News	Virginia	23607-0975
Commissioner of the Revenue	2100 Washington Avenue	Newport News	Virginia	23607-
City of Staunton Treasurer	PO Box 474	Staunton	Virginia	24402-0474
Commissioner of the Revenue	116 West Beverley Street, PO Box 4	Staunton	Virginia	24402-4022

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Grayson County	PO Box 127	Independence	Virginia	24348
Town of Independence	317 E Main Street	Independence	Virginia	24339
Town of Independence	PO Box 99	Independence	Virginia	24348
James City County	PO Box 844637	Boston	Massachusetts	02284-4637
Isle of Wight County	PO Box 1758	Merrifield	Virginia	22116-1700
Town Windsor	8 East Windsor Blvd	Windsor	Virginia	23487
Shenandoah County	600 N Main Street, Suite 105	Woodstock	Virginia	22664-1855
Town of Woodstock	135 N Main Street	Woodstock	Virginia	22664
Floyd County	PO Box 789	Floyd	Virginia	24091
Virginia Dept of Taxation	PO Box 2185	Richmond	Virginia	23218-2185
CLIA Laboratory Program	PO Box 3056	Portland	Oregon	97208
PA Dept of Health - Bureau of Labs	110 Pickering Way	Exton	Pennsylvania	19341
Roanoke City Health Dept	1502 Williamson Rd, 2nd Floor	Roanoke	Virginia	24012
Isle of Wight Health Dept	919 S Church St	Smithfield	Virginia	23430
City of Meridian	PO Box 1430	Meridian	Mississippi	39302
NC DHHS, Drug Control Unit	3008 Mail Center Service Center	Raleigh	North Carolina	27699
NFP Property & Casualty	17100 N. 67th Ave., STE 700	Glendale	Arizona	85308
PA Dept of Health	625 Forster St, Rm 932	Harrisburg	Pennsylvania	17120
City of Starkville	110 West Main St	Starkville	Mississippi	39759
Duval County Dept of Health	921 N. Davis Street Building B, Suite 350	Jacksonville	Florida	32209
Drug Enforcement Administration	8701 Morrissette Drive	Springfield	Virginia	22152
City of Gulfport	1410 24th Ave	Gulfport	Mississippi	39501
City of Natchez	124 S Pearl St.	Natchez	Mississippi	39120
City of Clarksdale	PO Box 940	Clarksdale	Mississippi	38614

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
City of Ocean Springs	1018 Porter Ave	Ocean Springs	Mississippi	39564
City of Pass Christian	200 W Scenic Dr	Pass Christian	Mississippi	39751
Hanover Health Dept	12312 Washington Hwy	Ashland	Virginia	23005
Harrison County Utility	10271 Express Dr	Gulfport	Mississippi	39503
NCDEQ	1646 Mail Service Center	Raleigh	North Carolina	27699
VA Dept of Health	9960 Mayland Dr, Ste 401	Henrico	Virginia	23233
City of McComb	115 Third St.	McComb	Mississippi	39648
Central Shenandoah Health	PO Box 2126	Staunton	Virginia	24402
NC DHHS, DHSR	1205 Umstead Drive	Raleigh	North Carolina	27603-2008
Peninsula Health District	4095 Ironbound Rd., Ste 200	Williamsburg	Virginia	23188
MS Board of Pharmacy	6360 I-55 N, Ste 400	Jackson	Mississippi	39211
City of Hazleton	40 N Church St	Hazleton	Pennsylvania	18201
Floyd County Health Dept	123 Parkview R	Floyd	Virginia	24091
Grayson County Health Department	PO Box 650	Independence	Virginia	24348
Peninsula Health District- Newport News	416 J Clyde Morris Blvd	Newport News	Virginia	23601
Taxing Authority Consulting Services PC	PO Box 31800	Henrico	Virginia	23294
Internal Revenue Service	1111 Constitution Avenue Northwest	Washington	District of Columbia	20224