



**IT IS ORDERED as set forth below:**

**Date: August 28, 2025**

*Paul Baisier*

**Paul Baisier  
U.S. Bankruptcy Court Judge**

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

In re:

LAVIE CARE CENTERS, LLC, *et al.*,<sup>1</sup>

Debtors.

) Chapter 11

) Case No. 24-55507 (PMB)

) (Jointly Administered)

) Related to Docket Nos. 1013, 1133, 1168

**STIPULATION AND AGREED ORDER  
ALLOWING AT A REDUCED AMOUNT THE IRS  
SECURED CLAIMS OBJECTED TO IN THE THIRTEENTH OMNIBUS  
OBJECTION AND NOTICE CANCELLING AUGUST 29, 2025 HEARING AS TO THIS MATTER**

This Stipulation and Agreed Order (this “Order”) is hereby entered into by and among

(i) LaVie Care Centers, LLC (“LaVie”) and its affiliates and subsidiaries as debtors and debtors-

<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, which are being jointly administered for procedural purposes only. 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’ claims and noticing agent at <https://www.veritaglobal.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.



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in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) and (ii) the Internal Revenue Service (the “IRS” and together with the Debtors, the “Parties”) regarding the *Debtors’ Thirteenth Omnibus Objection to Priority and Secured Tax Claims Filed by the Internal Revenue Service Listed on Exhibit A-1 and Exhibit A-2* [Docket No. 1013] (the “Second IRS Claim Objection”). In support thereof, the Parties hereby stipulate as follows:

### **RECITALS**

**WHEREAS**, on May 30, 2025, the Debtors filed the Second IRS Claim Objection, seeking entry of an order disallowing and expunging certain priority and secured claims filed by the IRS, including Claim No. 1085 and Claim No. 1150 (the “Secured IRS Priority Tax Claims”);

**WHEREAS**, on July 15, 2025, the Court entered an agreed order, which among other things, continued the hearing with respect to the Secured IRS Priority Tax Claims to August 7, 2025 [Docket No. 1133]; and

**WHEREAS** on August 1, 2025, the Court entered an agreed order, which reset the hearing with respect to the Secured IRS Priority Tax Claims to August 29, 2025 [Docket No. 1168]; and

**WHEREAS**, the Parties have negotiated in good faith and have agreed to the resolution of the Secured IRS Priority Tax Claims, as set forth herein.

### **STIPULATION AND AGREED ORDER**

1. This Stipulation shall have no force or effect unless and until approved by the Bankruptcy Court.

2. The parties hereby agree to the following resolution with respect to the Secured IRS Priority Tax Claims:

- (a) **Claim No. 1085:** Claim No. 1085 was filed against 4200 Washington Street Operations LLC and requested \$21,535.94 in secured claims. The IRS

granted the Debtors' request for first time penalty abatement for the quarters at issue. There is still an amount of unpaid interest on tax that is owed for the quarters at issue that the IRS is in the process of calculating, which is currently estimated to be approximately \$2,496.79 (the "Claim No. 1085 Interest Amount"). The parties hereby stipulate that Claim No. 1085 will be allowed in a reduced amount for the Claim No. 1085 Interest Amount to be computed by the IRS. The Debtors reserve all rights with respect to their ability to analyze, contest, or object to the Claim No. 1085 Interest Amount.

- (b) **Claim No. 1150:** Claim No. 1150 was filed against 10040 Hillview Road Operations LLC and requested \$14,330.79 in secured claims. The IRS is in the process of granting the Debtors' request for first time penalty abatement for the quarters at issue. Once the abatements are finalized, there will be an amount of unpaid interest on tax that is owed for the quarters at issue that the IRS, which is currently estimated to be approximately \$1,203.74 (the "Claim No. 1150 Interest Amount"). The parties hereby stipulate that Claim No. 1150 will be allowed in a reduced amount for the Claim No. 1150 Interest Amount to be computed by the IRS once the abatements are finalized. The Debtors reserve all rights with respect to their ability to analyze, contest, or object to the Claim No. 1150 Interest Amount.

3. The hearing with respect to the Secured IRS Priority Tax Claims set for August 29, 2025, at 10:00 a.m. (prevailing Eastern Time) is cancelled. All rights of the Debtors and the IRS with respect to the Secured IRS Priority Tax Claims, including the Claim No. 1085 Interest Amount and Claim No. 1150 Interest Amount, are hereby reserved.

4. Each of the Parties shall bear its own attorneys' fees and costs of suit incurred in connection with the drafting and negotiation of this Order.

5. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.

6. Counsel for the Debtors, with the assistance of the Debtors' claims and noticing agent, shall cause this Order to be served on the attached distribution list and shall file a certificate of service within three (3) days from the entry of this Order.

END OF ORDER

**STIPULATED AND AGREED TO:**

/s/ Daniel M. Simon

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