

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM LLP  
Shana A. Elberg  
Bram A. Strohlic  
Four Times Square  
New York, New York 10036-6522  
Telephone: (212) 735-3000  
Fax: (212) 735-2000

TOGUT, SEGAL & SEGAL LLP  
Albert Togut  
Kyle J. Ortiz  
Amy Oden  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Telephone: (212) 594-5000  
Fax: (212) 967-4258

– and –

Van C. Durrer, II  
Destiny N. Almogoe (*pro hac vice* pending)  
300 South Grand Avenue, Suite 3400  
Los Angeles, California 90071-3144  
Telephone: (213) 687-5000  
Fax: (213) 687-5600

– and –

Jennifer Madden (*pro hac vice* pending)  
525 University Avenue  
Palo Alto, California 94301  
Telephone: (650) 470-4500  
Fax: (650) 470-4570

*Proposed Counsel for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b><i>In re</i></b>	:	<b>Chapter 11</b>
	:	
<b>THE McCLATCHY COMPANY, <i>et al.</i>,</b>	:	<b>Case No. 20-10418 (MEW)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Joint Administration Pending)</b>
	:	
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<sup>1</sup> The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these chapter 11 cases, for which the Debtors have requested joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.



**DEBTORS' MOTION FOR ENTRY OF INTERIM AND  
FINAL ORDERS AUTHORIZING DEBTORS TO PAY  
CERTAIN PREPETITION TAXES AND  
RELATED OBLIGATIONS**

The McClatchy Company and certain of its affiliates, the debtors and debtors in possession in the above-captioned cases (collectively, the “**Debtors**,” the “**Company**,” or “**McClatchy**”), hereby move (this “**Motion**”) this Court 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 of this Motion, the Debtors rely upon and incorporate by reference the *Declaration of Sean M. Harding in Support of Chapter 11 Petitions and First Day Papers* (the “**First Day Declaration**”),<sup>2</sup> filed contemporaneously herewith. In further support of the Motion, the Debtors, by and through their undersigned proposed counsel, respectfully represent as follows:

**RELIEF REQUESTED**

1. The Debtors respectfully request entry of the Interim Order and the Final Order authorizing, but not directing, the Debtors to remit and pay certain taxes (as further described below, the “**Taxes**”) and business license, compliance, regulatory fees, and other assessments (as further described below, the “**Assessments**”) to various federal, state, county, and city taxing, licensing, and regulatory authorities (the “**Applicable Authorities**”) without prejudice to the Debtors’ rights to contest the amounts of any Taxes or Assessments on any grounds available under applicable law.

2. The Debtors further request that the Interim Order and the Final Order  
(a) authorize all applicable banks and other financial institutions (collectively, the “**Banks**”),

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

when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all checks, drafts, and other forms of payment, including fund transfers, on account of the Taxes and Assessments, whether such checks or other requests were submitted before, on, or after the Petition Date; (b) authorize the Banks to rely on the representations of the Debtors as to which checks and fund transfers are subject to this Motion, *provided*, that no such Bank shall have any liability to any party for relying on such direction and representations by the Debtors; (c) provide that the Banks shall, at the direction of the Debtors, receive, process, honor, and pay all prepetition and postpetition checks and fund transfers on account of the Taxes and Assessments that had not been honored and paid as of the Petition Date, *provided*, that sufficient funds are on deposit in the applicable accounts to cover such payments and that no such Bank shall have any liability to any party for relying on such direction by the Debtors; and (d) authorize the Debtors to issue new postpetition checks or effect new postpetition fund transfers to replace any checks, drafts, and other forms of payment which may be inadvertently dishonored or rejected.

### **JURISDICTION AND VENUE**

3. This Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. This is a core proceeding under 28 U.S.C. § 157(b).

4. Venue of these cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

5. The legal predicates for the relief requested herein are sections 105(a), 363, 541, 1107, and 1108 of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 6003 and 6004, and Rule 9013-1(a) of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”).

## **BACKGROUND**

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

6. 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**”). The Debtors have requested that the Chapter 11 Cases be jointly administered.

7. The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

8. To date, the Office of the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) has not appointed a creditors’ committee in the Chapter 11 Cases, nor has any trustee or examiner been appointed therein.

9. The McClatchy Company and its direct and indirect Debtor subsidiaries are a diversified digital and print media business, focused on providing strong, independent local journalism to 30 communities across 14 states, as well as national news coverage through the Debtors’ Washington D.C. based bureau. The Debtors also provide a full suite of both local and nationwide digital marketing services. The Debtors’ businesses are comprised of websites and mobile applications, mobile news and advertising, video products, a digital marketing agency, daily newspapers, niche publications, other print and digital direct marketing services and

community newspapers. The Company’s business operations, corporate and capital structures, and restructuring efforts are described in greater detail in the First Day Declaration.

**II. The Debtors’ Taxes and Assessments**

10. In the ordinary course of business, the Debtors incur (a) income, sales and use, property, production, and other taxes and (b) business license fees, compliance and regulatory fees, and other similar assessments. A non-exclusive list of Applicable Authorities is attached hereto as **Exhibit C**. The Debtors pay or remit, as the case may be, the Taxes and Assessments as incurred, or monthly, quarterly, semiannually, or annually, to the Applicable Authorities, as required by applicable laws and regulations. The Debtors were substantially current in the payment of assessed and undisputed Taxes and Assessments that came due and payable prior to the Petition Date; however, certain Taxes and Assessments attributable to the prepetition period are not yet due. As of the Petition Date, the Debtors estimate that approximately \$610,000 of Taxes and approximately \$10,000 of Assessments relating to the prepetition period will become due and payable to the Applicable Authorities in the ordinary course of business in the next 30 days.

11. The Taxes and Assessments are summarized as follows:

<b>Category</b>	<b>Description</b>	<b>Approximate Amount Accrued as of the Petition Date</b>	<b>Approximate Amount Due in the Interim Period</b>
Assessments	Regulatory and Licensing Fees, Business Taxes, Annual Reporting Fees, and Other Miscellaneous Assessments	\$0	\$10,000
Income Taxes	Taxes imposed on the Debtors’ income and required to conduct business in the ordinary course.	\$365,000	\$10,000
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$900,000	\$610,000
Property Taxes	Taxes and obligations related to real and personal property.	\$4,900,000	\$0
<b>Total:</b>		<b>\$6,165,000</b>	<b>\$620,000</b>

**A. Income Taxes**

12. The Debtors are subject to income taxation by the federal government and certain state governments (collectively, “**Income Taxes**”). Nonetheless, because the Debtors are operating at a net loss for the prepetition period, the Debtors have little or no Income Tax liability due to the U.S. federal government as of the Petition Date. The Debtors have \$10,000 of Income Tax liability due to the Mexican federal government. The Debtors also estimate that they have approximately \$355,000 of Income Tax liability due to state and local governments. The Debtors seek authority to pay any Income Taxes that come due during the Chapter 11 Cases, whether or not attributable to the prepetition period, in their sole discretion.

**B. Sales and Use Taxes**

13. In the normal course of their business, sales taxes (“**Sales Taxes**”) accrue as the Debtors sell tangible goods or collect revenues for services, and are calculated on the basis of statutorily mandated percentages of the price at which the Debtors' products are sold and/or services are performed. The Debtors also incur and collect use taxes (the “**Use Taxes**” and, together with the Sales Taxes, the “**Sales and Use Taxes**”). The Debtors estimate the prepetition liability for Sales and Use Taxes to be approximately \$900,000. The Debtors seek authority to pay any Sales and Use Taxes that come due during the Chapter 11 Cases, whether or not attributable to the prepetition period, in their sole discretion.

**C. Property Taxes**

14. Various state and local governments in jurisdictions where the Debtors' operations are located have the authority to levy property taxes against the Debtors' leased and owned real and personal property (the “**Property Taxes**”). The leased and owned real personal property that the Debtors pay Property Taxes on includes 96 locations. The Debtors typically pay Property Taxes annually, quarterly or semi-annually depending on how the relevant tax is

assessed. The Debtors estimate the prepetition liability for Property Taxes to be approximately \$4.9 million. The Debtors expect to pay approximately \$4.5 million per year for pre- and post-petition Property Taxes during the pendency of the Chapter 11 Cases.

**D. Regulatory and Licensing Fees**

15. Laws and regulations in jurisdictions in which the Debtors operate require the Debtors to pay fees (collectively, the “**Regulatory and Licensing Fees**”) to obtain a range of licenses and permits from a number of different Applicable Authorities. The methods for calculating amounts due for such licenses and permits, and the deadlines for paying such amounts, vary by jurisdiction. The Debtors paid approximately \$200,000 for licensing and environmental fees in 2019 and are current on all other miscellaneous regulatory and licensing fees incurred as part of normal operations. The Debtors request authority to pay any such amount that accrued prepetition, as they come due in the ordinary course of business.

**E. Business Taxes, Annual Reporting Fees, and Other Miscellaneous Taxes**

16. Certain states require the Debtors to pay various business taxes, annual reporting fees, and other miscellaneous taxes and fees to remain in good standing in order to conduct business within the state (the “**Miscellaneous Fees and Business Taxes**”). The manner in which the fees are computed vary according to the tax law of the applicable jurisdiction. As they come due, the Applicable Authorities to whom these Miscellaneous Fees and Business Taxes are owed may be entitled to a priority claim. As such, by this Motion, the Debtors request authority to pay any such amount that accrued prepetition, as they come due in the ordinary course of business.

**BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY**

**I. Payment of Certain Taxes Is Authorized Under Bankruptcy Code Section 541.**

17. The Debtors believe that certain of the Taxes constitute so-called “trust fund” obligations that are required to be collected from third parties and held in trust for payment to the

taxing and regulatory authorities. *See, e.g., Official Comm. of Unsecured Creditors of the Columbia Gas Transmission Corp. v. Columbia Gas Sys. Inc. (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1051 (3d Cir. 1993) (refunds required to be collected by federal law created trust fund that was not property of debtor's estate); *Shank v. Wash. State Dep't of Revenue (In re Shank)*, 792 F.2d 829, 830 (9th Cir. 1986) (same).

18. Consequently, the funds that would be used to pay the trust fund Taxes are not property of the Debtors' estates. *See* 11 U.S.C. § 541(d); *Begier v. IRS*, 496 U.S. 53, 55–67 (1990) (taxes such as excise taxes, FICA taxes, and withholding taxes are property held by debtor in trust for another and, as such, do not constitute property of estate); *In re Rodriguez*, 50 B.R. 576, 580 (Bankr. E.D.N.Y. 1985) (withholding taxes qualified as trust funds and do not constitute property of the estate); *In re Al Copeland Enters., Inc.*, 133 B.R. 837, 842 (Bankr. W.D. Tex. 1991) (debtor obligated to pay sales taxes plus interest, because such taxes were “trust fund” taxes), *aff'd*, 991 F.2d 233 (5th Cir. 1993); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (funds held in trust for federal excise and withholding taxes are not property of debtor's estate and, therefore, not available for distribution to creditors); *Shipley Co. v. Darr (In re Tap, Inc.)*, 52 B.R. 271, 278 (Bankr. D. Mass. 1985) (funds paid by employer to debtor for payment of employer's federal taxes were returnable to employer and not part of debtor's estate). Because these funds are not property of the estate and are not available for distribution to creditors, timely payment of the trust fund Taxes will not prejudice the Debtors' estates and their creditors.

19. Further, the Debtors' officers and directors may have personal liability in the event of nonpayment of certain trust fund obligations. Efforts by Applicable Authorities to collect



such trust fund amounts would unnecessarily divert the Debtors' officers and directors from their efforts to maximize value, including the ongoing management of the Debtors' business.

**II. Payment of Certain of the Taxes Is Appropriate Under Bankruptcy Code Section 507(a)(8).**

20. Many of the Taxes and Assessments are priority claims entitled to priority status pursuant to Bankruptcy Code section 507(a)(8).<sup>3</sup> Thus, they must be paid in full under any chapter 11 plan before any distribution is made to general unsecured creditors. Timely payment of such Taxes and Assessments therefore will not prejudice other parties in interest. Moreover, by paying legitimate priority claims for the Taxes and Assessments now, the Debtors will avoid any unnecessary fees, interest, or penalties that might otherwise accrue.

**III. Payment of the Prepetition Taxes and Assessments Is Appropriate Under the Doctrine of Necessity.**

21. Finally, the timely payment of the Taxes and Assessments is appropriate because it is necessary for the Debtors' successful reorganization. The bankruptcy court's power to authorize the pre-plan satisfaction of prepetition claims whose payment is critical to the debtor's business is firmly established under the "doctrine of necessity," which "recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay pre-petition claims where such payment is essential to the continued operation of the debtor." *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 176 (Bankr. S.D.N.Y. 1989).<sup>4</sup> Although the "doctrine of necessity"

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<sup>3</sup> Priority status is afforded to unsecured claims of governmental units for a tax on or measured by income or gross receipts for a taxable year ending on or before the Petition Date, 11 U.S.C. § 507(a)(8)(A)), property taxes incurred before the Petition Date and last payable without penalty after one year before the Petition Date, *id.* § 507(a)(8)(B)), and taxes required to be collected or withheld and for which the Debtors are liable in whatever capacity, *id.* § 507(a)(8)(C)).

<sup>4</sup> *Accord In re Pers. Commc 'ns Devices, LLC*, 588 B.R. 661, 666 (Bankr. E.D.N.Y. 2018); *see also In re Friedman's Inc.*, No. 09-10161 (CSS), 2011 WL 5975283, at \*3 (Bankr. D. Del. Nov. 30, 2011) ("Normally, a debtor only pays pre-petition, unsecured claims through a confirmed plan of reorganization . . . [h]owever, most courts will allow such payments under the 'doctrine of necessity,' if the debtor establishes that in its business judgment making such payments is critical to the survival of the debtor's business."); *In re Just for Feet, Inc.*,

pre-dates the Bankruptcy Code, *see Miltenberger v. Logansport Ry. Co.*, 106 U.S. 286, 309 (1882), the modern application of the doctrine of necessity is grounded in specific provisions of the Bankruptcy Code, including sections 105(a), 1107(a), and 1108. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (fiduciary duties implicit in Bankruptcy Code section 1107(a) justify the “preplan satisfaction of a prepetition claim” where necessary to preserve going concern value). Courts have located additional support for the pre-confirmation satisfaction of critical claims in Bankruptcy Code section 363(b), under which a court may authorize the use of property outside the ordinary course of business where a debtor “articulate[s] some business justification, other than mere appeasement of major creditors” for such relief. *See Ionosphere*, 98 B.R. at 175 (Bankr. S.D.N.Y. 1989).

22. Satisfaction of the prepetition Taxes and Assessments in the ordinary course of business is necessary to preserve the Debtors’ resources, thereby promoting their prospects for a successful sale process and enhancing stakeholder recoveries. Delayed payment of the Taxes and Assessments may cause the Applicable Authorities to take disruptive actions, including audits, lien filings, moving for relief from the automatic stay, and other administrative procedures, all of which would consume valuable time and resources and divert the Debtors’ attention from their business operations and sale efforts. Prompt and regular payment of the Taxes and Assessments will avoid these unnecessary and disruptive actions. Thus, even if the Debtors could avoid payment of certain accrued Taxes and Assessments, the collateral

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242 B.R. 821, 825 (D. Del. 1999) (“The Supreme Court, the Third Circuit and the District of Delaware all recognize the court’s power to authorize payment of pre-petition claims when such payment is necessary for the debtor’s survival during chapter 11.”); *In re C.A.F. Bindery, Inc.*, 199 B.R. 828, 835 (Bankr. S.D.N.Y. 1996), corrected (Sept. 4, 1996); *In re NVR L.P.*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (“[T]he court can permit the pre-plan payment of a prepetition obligation when essential to the continued operation of the debtor.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (“[T]o justify payment of a prepetition unsecured creditor, a debtor must show that the payment is necessary to avert a serious threat to the chapter 11 process.”).

consequences on the Debtors' go-forward business would vastly exceed whatever modest short-run cost savings the Debtors might achieve.

23. Moreover, payment of certain of the prepetition Taxes and Assessments are necessary for the Debtors to maintain their good standing to operate in the jurisdictions in which they do business. Any dispute with an Applicable Authority over the payment of these Taxes and Assessments could impair the Debtors' ability to conduct business in a particular jurisdiction and could negatively affect the Debtors' businesses as a whole by creating a risk that the regulatory authorities will cancel or fail to renew necessary permits or authorizations.

24. Therefore, payment of the Taxes and Assessments should be authorized pursuant to Bankruptcy Code sections 105(a) and 363(b) and the doctrine of necessity.

25. The relief requested in the Motion has been granted in comparable chapter 11 cases in this and other jurisdictions. *See, e.g., In re Stearns Holdings, LLC*, No. 19-12226 (SCC) (Bankr. S.D.N.Y. Jul. 31, 2019); *In re Trident Holding Co., LLC*, No. 19-10384 (SHL) (Bankr. S.D.N.Y. Feb. 12, 2019); *In re Synergy Pharmaceuticals, Inc.*, No. 18-14010 (JLG) (Bankr. S.D.N.Y. Dec. 27, 2018); *In re Sears Holding Corp.*, No. 18-23538 (RDD) (Bankr. S.D.N.Y. Oct. 16, 2018); *In re Walter Inv. Mgmt.*, No. 17-13446 (JLG) (Bankr. S.D.N.Y. Dec. 28, 2017); *In re Cumulus Media, Inc.*, No. 17-13381 (SCC) (Bankr. S.D.N.Y. Dec. 21, 2017); *In re 21st Century Oncology Holdings, Inc.*, No. 17-22770 (RDD) (Bankr. S.D.N.Y. Jun. 20, 2017).<sup>5</sup>

#### **IV. The Proposed Payment-Processing Procedures Are Appropriate.**

26. As set forth above, the Debtors request that all Banks be authorized and directed to honor and process payments on account of the Taxes and Assessments as directed by the

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<sup>5</sup> Because of the voluminous nature of the orders cited herein, they are not attached to this Motion, but are available upon request.

Debtors. The Debtors have sufficient liquidity to pay the amounts delineated in this Motion in the ordinary course of business and have implemented controls to ensure that prepetition claims will not be paid except as authorized by this Court. The Debtors therefore submit that the payment-processing procedures described in the Motion are appropriate.

**IMMEDIATE AND UNSTAYED RELIEF IS NECESSARY**

27. The Court may grant the relief requested in this Motion immediately if the “relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003; *see also In re First NLC Fin. Servs., LLC*, 382 B.R. 547, 549 (Bankr. S.D. Fla. 2008). The Second Circuit has instructed that irreparable harm “‘is a continuing harm which cannot be adequately redressed by final relief on the merits’ and for which ‘money damages cannot provide adequate compensation.’” *Kamerling v. Massanari*, 295 F.3d 206, 214 (2d Cir. 2002) (quoting *N.Y. Pathological & X-Ray Labs., Inc. v. INS*, 523 F.2d 79, 81 (2d Cir. 1975)). Further, the “harm must be shown to be actual and imminent, not remote or speculative.” *Id.*; *see also Rodriguez v. DeBuono*, 175 F.3d 227, 234 (2d Cir. 1998). The Debtors submit that, for the reasons already set forth herein, the relief requested in this Motion is necessary to avoid immediate and irreparable harm.

28. The Debtors also request that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that “[a]n 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.” Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtors seek in this Motion is necessary for the Debtors to operate without interruption and to preserve value for their estates. Accordingly, the Debtors respectfully 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 14-day stay period under Bankruptcy Rule 6004(h).

### **MOTION PRACTICE**

29. This Motion includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated, and a discussion of their application to the Motion. Accordingly, the Debtors submit that this Motion satisfies Local Bankruptcy Rule 9013-1(a).

### **RESERVATION OF RIGHTS**

30. Nothing in this 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' or any other party in interest's ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise to pay any claim; (d) granting third party beneficiary status or bestowing any additional rights on any third party; or (e) being otherwise enforceable by any third party.

### **NOTICE**

31. Notice of this Motion will be given to: (a) the U.S. Trustee, (b) counsel to the DIP Agent, (c) counsel to the Prepetition Agents, (d) counsel to Chatham, (e) counsel to Brigade, (f) the PBGC, (g) the parties included on the Debtors' consolidated list of their 30 largest unsecured creditors, (h) any party that has requested notice pursuant to Bankruptcy Rule 2002, (i) the Banks, and (j) all parties entitled to notice pursuant to Local Bankruptcy Rule 9013-1(b). The Debtors submit that no other or further notice is required.

**NO PRIOR REQUEST**

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

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**CONCLUSION**

The Debtors respectfully request that this Court enter the Interim Order and the Final Order, substantially in the form annexed hereto, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: New York, New York  
February 13, 2020

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Van C. Durrer, II

Shana A. Elberg  
Bram A. Stochlic  
Four Times Square  
New York, New York 10036-6522  
Telephone: (212) 735-3000  
Fax: (212) 735-2000

– and –

Van C. Durrer, II  
Destiny N. Almogue (*pro hac vice* pending)  
300 S. Grand Avenue, Suite 3400  
Los Angeles, California 90071-3144  
Telephone: (213) 687-5000  
Fax: (213) 687-5600

– and –

Jennifer Madden (*pro hac vice* pending)  
525 University Avenue  
Palo Alto, California 94301  
Telephone: (650) 470-4500  
Fax: (650) 470-4570

– and –

TOGUT, SEGAL & SEGAL LLP  
Albert Togut  
Kyle J. Ortiz  
Amy Oden  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Telephone: (212) 594-5000  
Fax: (212) 967-4258

*Proposed Counsel to Debtors and Debtors in Possession*

**EXHIBIT A**

**Interim Order**



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<i>In re</i>	:	<b>Chapter 11</b>
	:	
<b>THE McCLATCHY COMPANY, et al.,</b>	:	<b>Case No. 20-10418 (MEW)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Joint Administration Pending)</b>
	:	
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**INTERIM ORDER AUTHORIZING DEBTORS TO PAY  
CERTAIN PREPETITION TAXES AND  
RELATED OBLIGATIONS**

Upon the motion (the “**Motion**”)<sup>2</sup> of the Debtors for an interim order (this “**Interim Order**”) and a Final Order (i) authorizing, but not directing, the Debtors to remit and pay taxes and other related obligations (the “**Taxes**”) and business license, compliance, regulatory fees, and other assessments (the “**Assessments**”) as the Debtors, in their discretion, deem necessary to various federal, state, county, and city taxing and licensing authorities (the “**Applicable Authorities**”); and upon consideration of the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this

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<sup>1</sup> The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these chapter 11 cases, for which the Debtors have requested joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.

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

proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and sufficient notice of the Motion having been given under the particular circumstances; 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 Debtors are hereby authorized, but not directed, in their sole discretion, to pay all prepetition Taxes and Assessments owed to Applicable Authorities in the ordinary course of their business.
3. All Banks are (a) authorized and directed to receive, process, honor and pay any and all prepetition and postpetition checks, drafts, electronic transfers and other forms of payment used by the Debtors to satisfy their Taxes and Assessments, whether presented before, on, or after the Petition Date; *provided* that sufficient funds are on deposit in the applicable accounts to cover such payments, and (b) prohibited from placing any holds on, or attempting to reverse, any automatic transfers on account of Taxes and Assessments. The Banks shall rely on the direction and representations of the Debtors as to which checks and fund transfers should be honored and paid pursuant to this Interim Order, and no such Bank shall have any liability to any party for relying on such direction and representations by the Debtors as provided for in this Interim Order.

4. Nothing in the Motion or this Interim Order shall be deemed to authorize the Debtors to accelerate any payments and the Debtors are only authorized to pay amounts that are due and owing during the interim period.

5. To the extent the Debtors have not yet sought to remit payment on account of the Taxes and Assessments, the Debtors are authorized, but not directed, to issue checks or provide for other means of payment of the Taxes and Assessments, subject to the terms of the DIP Financing Orders entered by this Court and any approved budget thereunder.

6. Any party receiving payment from the Debtors is authorized and directed to rely upon the representations of the Debtors as to which payments are authorized by this Interim Order.

7. Nothing in the Motion or this Interim Order or the relief granted (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' or any other party in interest's ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise to pay any claim or other obligation; (d) granting third party beneficiary status or bestowing any additional rights on any third party; or (e) being otherwise enforceable by any third party.

8. 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 Applicable Authorities.

9. Notwithstanding anything to the contrary contained herein, (a) any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under the DIP Financing Orders approved by the Court in the Chapter 11 Cases (including with respect to any budgets governing or relating to such use), and (b) to the extent there is any inconsistency between the terms of such DIP Financing Orders and any action taken or proposed to be taken hereunder, the terms of such DIP Financing Orders shall control.

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

11. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

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

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

14. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

15. The final hearing on the Motion shall be held on \_\_\_\_\_, 2020 at \_\_\_\_:\_\_\_\_ a.m./p.m., prevailing Eastern Time. Any objections or responses to the entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, 2020, and shall be served on: (a) the U.S. Trustee, (b) counsel to the DIP Agent, (c) counsel to the Prepetition Agents, (d) counsel to Chatham, (e) counsel to Brigade, (f) the PBGC, (g) the parties included on the Debtors' consolidated list of their 30 largest unsecured creditors, (h) any party that has requested notice pursuant to Bankruptcy Rule 2002,

and (i) the Banks. If no objections or responses are filed and served, this Court may enter a final order without further notice or hearing.

16. This Court shall retain exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Interim Order.

Dated: New York, New York  
[Month] [Day], 2020

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UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**Final Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

----- X  
*In re* : **Chapter 11**  
:   
THE McCLATCHY COMPANY, *et al.*, : **Case No. 20-10418 (MEW)**  
:   
Debtors.<sup>1</sup> : **(Joint Administration Pending)**  
:   
----- X

**FINAL ORDER AUTHORIZING DEBTORS TO PAY  
CERTAIN PREPETITION TAXES AND  
RELATED OBLIGATIONS**

Upon the motion (the “**Motion**”)<sup>2</sup> of the Debtors for an interim order and a Final Order (this “**Final Order**”) authorizing, but not directing, the Debtors to remit and pay taxes and other related obligations (the “**Taxes**”) and business license, compliance, regulatory fees, and other assessments (the “**Assessments**”) as the Debtors, in their discretion, deem necessary to various federal, state, county, and city taxing and licensing authorities (the “**Applicable Authorities**”); and upon consideration of the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court 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

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<sup>1</sup> The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these chapter 11 cases, for which the Debtors have requested joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.

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

Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and sufficient notice of the Motion having been given under the particular circumstances; 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 hereby authorized, but not directed, in their sole discretion, to pay all prepetition Taxes and Assessments owed to Applicable Authorities in the ordinary course of their business.
3. All Banks are (a) authorized and directed to receive, process, honor and pay any and all prepetition and postpetition checks, drafts, electronic transfers and other forms of payment used by the Debtors to satisfy their Taxes and Assessments, whether presented before, on, or after the Petition Date; *provided*, that sufficient funds are on deposit in the applicable accounts to cover such payments, and (b) prohibited from placing any holds on, or attempting to reverse, any automatic transfers on account of Taxes and Assessments. The Banks shall rely on the direction and representations of the Debtors as to which checks and fund transfers should be honored and paid pursuant to this Final Order, and no such Bank shall have any liability to any party for relying on such direction and representations by the Debtors as provided for in this Final Order.
4. Nothing in the Motion or this Final Order shall be deemed to authorize the Debtors to accelerate any payments.



5. To the extent the Debtors have not yet sought to remit payment on account of the Taxes and Assessments, the Debtors are authorized, but not directed, to issue checks or provide for other means of payment of the Taxes and Assessments.

6. Any party receiving payment from the Debtors is authorized and directed to rely upon the representations of the Debtors as to which payments are authorized by this Final Order.

7. Nothing in the Motion or this Final Order or the relief granted (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' or any other party in interest's ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise to pay any claim or other obligation; (d) granting third party beneficiary status or bestowing any additional rights on any third party; or (e) being otherwise enforceable by any third party.

8. 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 Applicable Authorities.

9. Notwithstanding anything to the contrary contained herein, (a) any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under the DIP Financing Orders approved by the Court in the Chapter 11 Cases (including with respect to any budgets governing or relating to such use), and (b) to the extent there is any inconsistency between the terms of such DIP Financing Orders and any action taken or proposed to be taken hereunder, the terms of such DIP Financing Orders shall control.

10. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

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

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

13. This Court shall retain exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Final Order.

Dated: New York, New York  
[Month] [Day], 2020

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UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT C**

**Applicable Authorities**

**Applicable Authorities**

Taxing Authority	Address
Ada County Assessor	190 E Front St Ste 107 Boise, ID 83702
Ada County Treasurer	P.O. Box 2868 Boise, ID 83701
Adair County PVA	424 Public Sq Ste 2 Columbia, KY 42728
Adair County Sheriff	424 Public Square, Ste. 20 Columbia, KY 42728
Alabama Department of Revenue	P.O. Box 327430 Montgomery, AL 36132-7430
Alabama Department of Revenue	50 N. Ripley Street Montgomery, AL 36104
Alford M. Harden, Jr., Judge of Probate	P.O. Box 700 Phenix City, AL 36868
Amador County Assessor	810 Court St Jackson, CA 95642-2132
Anderson County PVA	101 Ollie Bowen Dr Lawrenceburg, KY 40342
Anderson County Sheriff	208 S. Main St. Lawrenceburg, KY 40342
Arizona Department of Revenue	P.O. Box 29079 Phoenix, AZ 85038-9079
Arizona Department of Revenue	P.O. Box 29010 Phoenix, AZ 85038
Auburn City Hall	144 Tichenor Avenue, Ste. 5 Auburn, AL 36830
Avenu, Attn: Business License	P.O. Box 830900 Birmingham, AL 35283
Baldwin County Assessor	121 N Wilkinson St Suite 114 Milledgeville, GA 31061
Bath County PVA	PO Box 688 Owingsville, KY 40360
Bath County Sheriff	P.O. Box 95 Owingsville, KY 40360
Beaufort County Treasurer	P.O. Drawer 487 Beaufort, SC 29901-0487
Beaufort County Treasurer	P. O. Box 1228 Beaufort, SC 29901
Bell County PVA	101 Courthouse Sq PO Box 255 Pineville, KY 40977
Bell County Sheriff	P.O. Box 448 Pineville, KY 40977
Benton County Assessor	PO BOX 902 Prosser, WA 99336

**Applicable Authorities**

Taxing Authority	Address
Benton County Treasurer	5600 W. Canal Drive, Ste. A Kennewick, WA 99336
Bibb County Tax Commissioner	P.O. Box 4724 Macon, GA 31208-4724
Boise County Assessor	P.O. Box 1300 Idaho City, ID 83631
Boone County Fiscal Court	P.O. Box 960 Burlington, KY 41005-0960
Bourbon County PVA	301 Main St Ste 15 Paris, KY 40361
Bourbon County Sheriff	301 Main St., Ste. 104 Paris, KY 40361
Bourbon County Treasurer	301 Main Street Paris, KY 40361
Boyd County PVA	PO Box 434 Catlettsburg, KY 41129
Boyd County Sheriff	P.O. Box 558 Catlettsburg, KY 41129
Boyle County PVA	321 W Main St Danville, KY 40422
Boyle County Sheriff	321 W. Main Danville, KY 40422
Breathitt County PVA	1137 Main St Ste 302 Jackson, KY 41339
Breathitt County Sheriff	1137 Main St., Ste. 206 Jackson, KY 41339
Breathitt County Tax Admin	P O Box 2 Jackson, KY 41339
Caldwell County Assessor	PO Box 2200 Lenoir, NC 28645-2200
Caldwell County Tax Collector	P.O. Box 2200 Lenoir, NC 28645
California Department of Tax and Fee Administration	P.O. Box 942879 Sacramento, CA 94279
Camden County	1 Court Circle NW, Suite #4 Camdenton, MO 65020
Campbellsville Independent School Tax Collector	203 North Courty Street Campbellsville, KY 42718
Canyon County Assessor	1115 Albany Street Caldwell, ID 83605
Carter County PVA	300 W. Main St Ste 214 Grayson, KY 41143

**Applicable Authorities**

Taxing Authority	Address
Carter County Sheriff	P.O. Box 1590 Grayson, KY 41143
Chambers County Probate Judge	2 S. LaFayette Street, Suite B LaFayette, AL 36862
Chatham County Assessor	PO Box 9786 Savannah, GA 31412
Chatham County Tax Commissioner	222 W. Oglethorpe Avenue, Ste. 107 Savannah, GA 31401
Cincinnati Income Tax Division	805 Central Avenue, Ste. 600 Cincinnati, OH 45202
City of Fresno	P. O. Box 45017 Fresno, CA 93718
City of Amador City	Box 200 Amador City, CA 95601
City of Anderson	1887 Howard Street Anderson, CA 96007
City of Ashland	P.O. Box 1839 Ashland, KY 41105
City of Atwater	750 Bellevue Road Atwater, CA 95301
City of Auburn	144 Tichenor Avenue, Suite 6 Auburn , AL 36830
City of Auburn	1225 Lincoln Way Auburn, CA 95603
City of Avenal	919 Skyline Blvd. Avenal, CA 93204
City of Beattyville	P.O. Box 307 Beattyville, KY 41311
City of Beaufort	P. O. Box 25962 Tampa, FL 33622
City of Blue Springs	903 W. Main Street Blue Springs, MO 64015
City of Bonner Springs	P.O. Box 38 Bonner Springs, KS 66012
City of Bradenton	101 Old Main Street W. Bradenton, FL 34205
City of Burnside	P.O. Box 8 Burnside, KY 42519
City of Carlisle	107 E. Chestnut Street Carlisle, KY 40311
City of Catlettsburg	P O Box 533 Catlettsburg, KY 41129
City of Cayce	P O Box 2004 Cayce, SC 29171

**Applicable Authorities**

Taxing Authority	Address
City of Centerville Income Tax Division	100 W. Spring Valley Road Centerville, OH 45458
City of Ceres	2220 Magnolia St. Ceres, CA 95307
City of Chester	100 West End Street Chester, SC 29706
City of Chowchilla	130 S Second St., Civic Center Plaza Chowchilla, CA 93610
City of Clinton	105 East Ohio Street Clinton, MO 64735
City of Coal Run Village	105 Church Street Pikeville, KY 41501
City of Columbia	116 Campbellsville Street Columbia, KY 42728
City of Columbia	P O Box 147 Columbia, SC 29217
City of Columbia	116 Campbellsville St Columbia, KY 42728
City of Conway	P.O Box 1075 Conway, SC 29528
City of Corcoran	1033 Chittenden Avenue Corcoran, CA 93212
City of Crab Orchard	P O Box 87 Crab Orchard, KY 40419
City of Cynthiana	P.O. Box 67 Cynthiana, KY 41031
City of Davis	23 Russell Blvd. Davis, CA 95616
City of Doral	8401 Northwest 53rd Terrace Doral, FL 33166
City of Eufaula	P.O. Box 219 Eufaula, AL 36072
City of Excelsior Springs	201 E. Broadway Avenue Excelsior Springs, MO 64024
City of Exeter	P. O. Box 237 Exeter, CA 93221
City of Firebaugh	1133 P Street Firebaugh, CA 93622
City of Florence Finance Dept.	P.O. Box 1327 Florence, KY 41022-1327
City of Fort Worth Business Permits	1000 Throckmorton Street, Lower Level, NE Fort Worth, TX 76102
City of Frankfort	P.O. Box 697 Frankfort, KY 40602

**Applicable Authorities**

Taxing Authority	Address
City of Georgetown	100 N. Court St. Georgetown, KY 40324
City of Georgetown	P.O. Drawer 939 Georgetown, SC 29442
City of Gulfport	P.O. Box 1780 Gulfport, MS 39502
City of Hardeeville	P.O. Box 609 Hardeeville, SC 29927
City of Harrodsburg	208 S. Main St. Harrodsburg, KY 40330
City of Hazard	P.O. Box 420 Hazard, KY 41702-0420
City of Jackson	333 Broadway Street Jackson, KY 41339
City of Jefferson	320 E. McCarty Street Jefferson City, MO 65101
City of Kansas City	414 E. 12th St. Kansas City, MO 64106
City of Kingsburg	1401 Draper Street Kingsburg, CA 93631
City of LaFayette	P.O. Box 87 LaFayette, AL 36862
City of Lancaster	P.O. Box 1149 Lancaster, SC 29721
City of Lawrenceburg	100 N. Main St. Lawrenceburg, KY 40342
City of Lee's Summit	220 SE Green Street Lee's Summit, MO 64063
City of Lenoir	P.O. Box 958 Lenoir, NC 28645
City of Livingston	1416 C Street Livingston, CA 95334
City of Loris	P.O. Box 548 Loris, SC 29569
City of Los Banos	520 J Street Los Banos, CA 93635
City of Louisa	215 N. Main Cross St. Louisa, KY 41230
City of Madera	205 W. Fourth Street Madera, CA 93637
City of Manchester	207 Church Street Manchester, KY 40962
City of Manteca	1001 W. Center Street Manteca, CA 95337



**Applicable Authorities**

Taxing Authority	Address
City of Maysville	216 Bridge Street Maysville, KY 41056
City of Merced	678 West 18th Street Merced, CA 95340
City of Merriam	9001 W. 62n Street Merriam, KS 66202
City of Midway	101 E. Main Street Midway, KY 40347
City of Milledgeville	P.O. Box 1900 Milledgeville, GA 31059-1900
City of Modesto	P. O. Box 3442 Modesto, CA 95353
City of Monroe	P.O. Box 69 Monroe, NC 28111
City of Monticello	P.O. Box 550 Monticello, KY 42633
City of Morehead	P.O. Box 490 Morehead, KY 40351
City of Morro Bay	955 Shasta Avenue Morro Bay, CA 93442
City of Myrtle Beach	P.O. Box 2468 Myrtle Beach, SC 29578
City of Nicholasville	P.O. Box 590 Nicholasville, KY 40340
City of North Kansas City	2010 Howell Street North Kansas City, MO 64116
City of North Myrtle Beach	1018 2nd Ave South N. Myrtle Beach, SC 29582
City of Oakdale	280 North Third Avenue Oakdale, CA 95361
City of Olive Hill	225 Roger Patton Dr. Olive Hill, KY 41164
City of Paintsville	P.O. Box 1588 Paintsville, KY 41240
City of Paintsville	P.O. Box 1588 Paintsville, KY 41240
City of Paris	525 High St. Paris, KY 40361
City of Paris	525 High Street Paris, KY 40361
City of Paris	525 High Street Paris, KY 40361
City of Phenix City	601 12th Street Phenix City, AL 36867

**Applicable Authorities**

Taxing Authority	Address
City of Philadelphia Department of Revenue	P.O. Box 1660 Philadelphia, PA 19105-1660
City of Pikeville	243 Main Street Pikeville, KY 41501
City of Pineville	300 Virginia Avenue Pineville, KY 40977
City of Placerville	3101 Center Street Placerville, CA 95567
City of Porterville	291N. Main St. Porterville, CA 93257
City of Prestonsburg	200 North Lake Dr. Prestonsburg, KY 41653
City of Raymore	100 Municipal Circle Raymore, MO 64083
City of Reedley	845 G Street Reedley, CA 93654
City of Richmond	P.O. Box 1268 Richmond, KY 40476
City of Richmond	P.O. Box 1268 Richmond, KY 40476-1268
City of Ripon	259 N. Wilma Ave. Ripon, CA 95366
City of Rock Hill	P O Box 11706 Rock Hill, SC 29730
City of Sacramento	915 I Street, Room 1214 Sacramento, CA 95814
City of San Joaquin	P. O. Box 758 San Joaquin, CA 93660
City of San Luis Obispo	P. O. Box 8112 San Luis Obispo, CA 93403
City of Sanger	1700 Seventh Street Sanger, CA 93657
City of Shawnee	11110 Johnson Drive Shawnee, KS 66203
City of Shelbyville	315 Washington St. Shelbyville, KY 40065
City of Shelbyville	P.O. Box 1289 Shelbyville, KY 40066-3289
City of Smiths Station	P.O. Box 250 Smiths Station, AL 36877
City of Stanford	305 E. Main St. Stanford, KY 40484
City of Tacoma	P O Box 11640 Tacoma, WA 98411

**Applicable Authorities**

Taxing Authority	Address
City of Tega Cay	7725 Tega Cay Drive Tega Cay, SC 29708
City of Tulare	411 E. Kern Ave Suite F Tulare, CA 93274
City of Turlock	156 S. Broadway, Suite 114 Turlock, CA 95380
City of Valley	P.O. Box 186 Valley, AL 36854
City of Versailles	196 S. Main Street Versailles, KY 40383
City of Versailles	P.O. Box 625 Versailles, KY 40383-0625
City of Visalia	P. O. Box 4002 Visalia, CA 93278
City of Visalia	707 W Acequia Ave Visalia, CA 93291
City of Warrensburg	102 S. Holden Street Warrensburg, MO 64093
City of Wayland	P O Box 293 Wayland, KY 41666
City of West Columbia	P.O. Box 4044 West Columbia, SC 29171
City of Whitesburg	38 East Main Street Whitesburg, KY 41858
City of Wilmore	335 E. Main Street Wilmore, KY 40390
City of Winchester	P.O. Box 4135 Winchester, KY 40392
City of Forest Acres	5209 N Trenholm Road Forest Acres, SC 29206
Clark County PVA	34 S Main St Winchester, KY 40391
Clark County Sheriff	17 Cleveland Ave. Winchester, KY 40391
Clay County Assessor	1901 NE 48 St Kansas City, MO 64118
Clay County PVA	102 Richmond Rd Ste 200 Manchester, KY 40962
Clay County Sheriff	102 Richmond Rd. Manchester, KY 40962
Cleveland County Assessor	PO Box 370 Shelby, NC 28151
Cleveland County Tax Collector	P.O. Box 760 Shelby, NC 28151

**Applicable Authorities**

Taxing Authority	Address
Colette Franklin Tax Assessor-Collector	3072 Mustang Drive Grapevine, TX 76051
College Township Treasurer	1481 E. College Avenue State College, PA 16801
Collin Central Appraisal District	250 Eldorado Pkwy McKinney, TX 75069-8023
Collin County	P.O. Box 8046 McKinney, TX 75070
Colorado Department of Revenue	PO Box 17087 Denver, CO 80217-0087
Columbus Consolidated Government - Finance	P.O. Box 1397 Columbus, GA 31902
Comptroller of Maryland	110 Carroll Street Annapolis, MD 21411-0001
Comptroller of Public Accounts	P.O. Box 149354 Austin, TX 78714-9354
Cooke County Appraisal District	201 N. Dixon Gainesville, TX 76240
Corporate Income Tax	P.O. Box 919 Little Rock , AR 72203-0919
County of Lexington	P.O. Box 3000 Lexington, SC 29071
County of Madera	209 W. Yosemite Madera, CA 93637
Curt Folger, Sheriff	104 N. Second St. Stanford, KY 40484
Dallas Central Appraisal District	P.O. Box 560368 Dallas, TX 75356
Danville Independent Schools	152 E. Martin Luther King Blvd. Danville, KY 40422
DC Treasurer	P.O. Box 96183 Washington, DC 20090
Denton County Tax Assessor Collector	P.O. Box 90223 Denton, TX 76202
Department of Revenue	P.O. Box 23191 Jackson, MS 39225-3191
Department of Revenue Services	P.O. Box 150402 Hartford, CT 06115-0406
Department of the Treasury	Internal Revenue Service Ogden, UT 84201-0012
District of Columbia	PO Box 96183 Washington, DC 20090-6183
Durham County Assessor	PO Box 3397 Durham, NC 27702

**Applicable Authorities**

Taxing Authority	Address
Durham County Tax Collector	P.O. Box 30090 Durham, NC 27702
El Dorado County Assessor	360 Fair Ln Placerville, CA 95667-4103
El Dorado County Tax Collector	P.O Box 678002 Placerville, CA 95667
Elmore County Assessor	150 South 4th East Suite 2 Mountain Home, ID 83647
Erath County	320 W. College Stephenville, TX 76401
Fayette County Public Schools	P.O. Box 55570 Lexington, KY 40555-5570
Fayette County PVA	101 E Vine St Ste 600, phoenix Bldg Phoenix Bldg 6th Floor Lexington, KY 40507
Florida Department of Revenue	5050 W. Tennessee Street Tallahassee, FL 32399-0120
Florida Department of Revenue	5050 W. Tennessee Street Tallahassee, FL 32399-0135
Floyd County PVA	149 S Central Ave Rm 5 Prestonsburg, KY 41653
Floyd County Sheriff	P.O. Box 152 Prestonburg, KY 41653
Franchise Tax Board	P.O. Box 942857 Sacramento, CA 94257-0500
Franklin County	P.O. Box 594 Frankfort, KY 40602
Franklin County PVA	313 W Main St Rm 209 Frankfort, KY 40601
Franklin County Sheriff	P.O. Box 5260 Frankfort, KY 40602
Fresno County Assessor	PO Box 1146 Fresno, CA 93715-1146
Fresno County Tax Collector	2281 Tulare Street, Room 105 Fresno, CA 93721
Garrard County PVA	7 Public Sq Ste 2 Lancaster, KY 40444
Gaston County Assessor	PO Box 1578 Gastonia, NC 28053-1578
Gaston County Tax Collector	P.O. Box 1578 Gastonia, NC 28053
Georgetown County Treasurer	P.O. Box 1422 Columbia, SC 29202

**Applicable Authorities**

Taxing Authority	Address
Georgetown/Scott County Revenue Commission	P.O. Box 800 Georgetown, KY 40324
Georgia Department of Revenue	P.O. Box 740397 Atlanta, GA 30374-0397
Georgia Department of Revenue	P.O. Box 105408 Atlanta, GA 30348-5408
Grant County PVA	101 N Main St Rm 15 Williamstown, KY 41097
Grant County Sheriff	212 Barnes Rd., Ste. A Williamstown, KY 41097
Hancock County Assessor	PO Box 2428 Bay St Louis, MS 39521-2428
Hancock County Tax Collector	P.O. Box 2428 Bay St. Louis, MS 39521
Harlan County PVA	PO Box 209 Courthouse Rm 207 Harlan, KY 40831
Harris County Assessor	PO Box 445 Hamilton, GA 31811
Harrison County Assessor	PO Box 462 Gulfport, MS 39502-0462
Harrison County PVA	111 S Main St Ste 101 Cynthiana, KY 41031
Harrison County Sheriff	113 W. Pike St. Cynthiana, KY 41031
Harrison County Tax Collector (David LaRosa, Sr.)	P.O. Box 1270 Gulfport, MS 39502
Henry County	100 W. Franklin Clinton, MO 64735
Horry County Business License Dept.	P.O. Box 1275 Conway, SC 29528
Horry County Treasurer	P.O. Box 260107 Conway, SC 29528-6107
Idaho State Tax Commission	P.O. Box 56 Boise, ID 83756-0056
Idaho State Tax Commission	P.O. Box 76 Boise, ID 83707-0076
Illinois Department of Revenue	P.O. Box 19008 Springfield, IL 62794-9008
Illinois Revenue	P.O. Box 19013 Springfield, IL 62794-9013
Indiana Department of Revenue	P.O. Box 7231 Indianapolis, IN 46207-7231
Jackson County Assessor	112 W Lexington Ave Ste 144

**Applicable Authorities**

Taxing Authority	Address
	Independence, MO 64050
Jackson County Assessor	PO Box 998 Pascagoula, MS 39568-0998
Jackson County PVA	101 Main St PO Box 249 McKee, KY 40447
Jackson County Sheriff	P.O. Box 426 McKee, KY 40447
Jackson County Tax Collector	P.O. Box 998 Pascagoula, MS 39568
Jackson County Tax Collector	P.O. Box 219747 Kansas City, MO 64106
Jefferson County PVA	815 W Market St Ste 400 Louisville, KY 40202-2654
Jefferson County Sheriff	P.O. Box 34570 Louisville, KY 40232
Jessamine County & City of Nicholasville	105 Court Row Nicholasville, KY 40356
Jessamine County Sheriff	101 S. 2nd St., Ste. A Nicholasville, KY 40356
Johnson County Fiscal Court	P.O. Box 868 Paintsville, KY 41240
Johnson County PVA	230 Court St Ste 229 Paintsville, KY 41240
Johnson County Sheriff	339 Main St. Paintsville, KY 41240
Johnson County Tax Assessor-Collector	P.O. Box 75 Cleburne, TX 76033
Johnston County Assessor	PO Box 368 Smithfield, NC 27577
Johnston County Tax Collector	P.O. Box 63037 Charlotte, NC 28234
Kansas Department of Revenue	P.O. Box 75871 Topeka, KS 66675-8571
Kansas Department of Revenue	P.O. Box 3506 Topeka, KS 66601-3506
KCMO Revenue Division	414 E. 12th Street, 2nd Floor Kansas City, MO 64106
Kentucky Department of Revenue	P.O. Box 856905 Louisville, KY 40285-6905
Kentucky Department of Revenue	P.O. Box 181 Frankfort, KY 40602-0181
Knox County PVA	401 Court Sq Ste 101 PO Box 1509

**Applicable Authorities**

Taxing Authority	Address
	Barbourville, KY 40906
Knox County Sheriff	234 Court Square Barbourville, KY 40906
Laclede County	200 North Adams Lebanon, MO 65536
Laurel County	P.O. Box 650 London, KY 40743-0650
Laurel County PVA	101 S Main St Rm 27 London, KY 40741
Laurel County Sheriff	203 S. Broad St. London, KY 40741
Laurens County Assessor	PO Box 2085 Dublin, GA 31040
Lee County PVA	256 Main St PO Box 1008 Beattyville, KY 41311
Lee County Sheriff	P.O. Box P Beattyville, KY 41311
Letcher County PVA	156 Main St Ste 105 Whitesburg, KY 41858
Letcher County Sheriff	6 Broadway St. Whitesburg, KY 41858
Lewis County PVA	112 2nd St Ste 101 Vanceburg, KY 41179
Lewis County Sheriff	112 Second St., Ste. 102 Vanceburg, KY 41179
Lexington - Fayette Urban County Gov't	P.O. Box 14058 Lexington, KY 40512
Lincoln County PVA	201 E Main St Ste 2 Stanford, KY 40484
Lincoln County Tax Administrator	102 E. Main Street, Ste. 3 Stanford, KY 40484
Linn County	P.O. Box 78 Linneus, MO 64653
Livingston County	700 Webster Street Chillicothe, MO 64601
Louisiana Department of Revenue	P.O. Box 91011 Baton Rouge, LA 70821-9011
Louisville Metro Revenue Commission	P.O. Box 35410 Louisville, KY 40232-5410
Macon-Bibb County	200 Cherry Street, Suite 202 Macon, GA 31201



**Applicable Authorities**

Taxing Authority	Address
Macon-Bibb County Assessor	653 Second St Ste 100 Macon, GA 31201
Madera County Assessor	200 W 4th Street Madera, CA 93637-3548
Madera County Tax Collector	P.O. Box 1228 Madera, CA 93639
Madison County	P.O. Box 547 Richmond, KY 40476
Madison County Finance Office	P.O. Box 547 Richmond, KY 40476-0547
Madison County PVA	135 W Irvine St Ste 103 Richmond, KY 40475
Madison County Sheriff	135 West Irvine St., Ste. B01 Richmond, KY 40475
Maine Revenue Services	P.O. Box 1064 Augusta, ME 04332-1064
Manatee County Property Appraiser	P.O. Box 1358 Bradenton, FL 34206
Manatee County Tax Collector	P.O. Box 25300 Bradenton , FL 34206
Martin County PVA	PO Box 341 Inez, KY 41224
Martin Sheriff	P.O. Box 407 Inez, KY 41224
Maryland State Assessor	Business Personal Property 301 West Preston Street Baltimore, MD 21201-2395
Mason County PVA	220 1/2 Sutton St Maysville, KY 41056
Mason County Sheriff	P.O.Box 502 Maysville, KY 41056
Massachusetts Department of Revenue	P.O. Box 7005 Boston, MA 02204
McCreary County PVA	PO Box 609 Whitley City, KY 42653
McCreary County Sheriff	P.O. Box 627 Whitley City, KY 42653
Mecklenburg County Assessor	PO Box 36819 Charlotte, NC 28236
Mecklenburg County Tax Collector	P.O. Box 31457 Charlotte , NC 28231-1457
Menifee County Fiscal Court	P.O. Box 316 Frenchburg, KY 40322
Merced Co. Community Economic Dev Dept	2222 M Street Merced, CA 95340

**Applicable Authorities**

Taxing Authority	Address
Merced County	2222 M Street Merced, CA 95340
Merced County Assessor	2222 M St Merced, CA 95340-3780
Merced County Tax Collector	2222 M Street Merced, CA 95340
Mercer County PVA	207 W Lexington St PO Box 244 Harrodsburg, KY 40330
Mercer County Sheriff	P.O. Box 126 Harrodsburg, KY 40330
Mercer County Tax Administrator	P.O. Box 265 Harrodsburg, KY 40330
Miami-Dade County Property Appraiser	10710 SW 211 Street, Suite 207 South Dade Government Center Cutler Bay, FL 33189
Miami-Dade County, Business Licensing	111 NW 1st Street, 25th Floor Miami, FL 33128
Miami-Dade Tax Collector	200 NW 2nd Avenue Miami, FL 33128-1733
Michigan Department of Treasury	P.O. Box 30803 Lansing, MI 48909
Minnesota Department of Revenue	Mail Station 1125, 600 N. Robert Street St. Paul, MN 55146-1125
Minnesota Revenue	Mail Station 1250 St. Paul, MN 55145-1250
Mississippi Department of Revenue	P.O. Box 960 Jackson, MS 39205-0960
Missouri Department of Revenue	P.O. Box 700 Jefferson City, MO 65105-0700
Missouri Department of Revenue	P.O. Box 840 Jefferson City, MO 65105-0840
Moniteau County	200 East Main California, MO 65018
Montgomery County PVA	44 W Main St Ste E Mount Sterling, KY 40353
Montgomery County Sheriff	1 Court St., Ste. 4 Mt. Sterling, KY 40353
Montgomery County Treasurer	44 West Main Street Mt. Sterling, KY 40353
Morgan County PVA	450 Prestonsburg St. PO Box 57 West Liberty, KY 41472
Morgan County Sheriff	P.O.Box 305 West Liberty, KY 41472

**Applicable Authorities**

Taxing Authority	Address
Muscogee County Assessor	PO Box 1340 Columbus, GA 31902-1340
Muscogee County Tax Commissioner	P.O. Box 1441 Columbus, GA 31902
NC Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0500
Nebraska Department of Revenue	P.O. Box 94818 Lincoln, NE 68509-4818
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0640
NYC Department of Finance	One Centre Street, 22nd Floor New York , NY 10007
NYS Corporation Tax	P.O. Box 15181 Albany, NY 12212-5181
Office of Fayette County Sheriff	P.O. Box 34148 Lexington, KY 40588-4148
Office of Tax and Revenue	P.O. Box 96148 Washington, DC 20090-6148
Ohio Department of Taxation	P.O. Box 27 Columbus, OH 43216-0027
Oklahoma Tax Commission	P.O. Box 26800 Oklahoma City, OK 73126-0800
Opelika, Alabama Revenue Department	P.O. Box 390 Opelika, AL 36803
Orange County Tax Collector	P.O. Box 580453 Charlotte, NC 28258
Oregon Department of Revenue	P.O. Box 14777 Salem, OR 97309-0960
Owsley County PVA	PO Box 337 Booneville, KY 41314
Owsley County Sheriff	P.O. Box 70 Booneville, KY 41314
PA Department of Revenue	P.O. Box 280708 Harrisburg, PA 17128-0708
Pamlico County Assessor	PO Box 538 Bayboro, NC 28515
Pamlico County Tax Collector	P.O. Box 538 Bayboro, NC 28515
PBOE	310 W. Seventh St. Paris, KY 40361
Pearl River County Assessor	PO Box 509 Poplarville, MS 39470
Pearl River County Tax	P.O. Box 509 Poplarville, MS 39470

**Applicable Authorities**

Taxing Authority	Address
Pennsylvania Department of Revenue	P.O. Box 280406 Harrisburg, PA 17128-0406
Perry County PVA	481 Main St Hazard, KY 41701-9998
Perry County Sheriff	P.O. Box 7309 Hazard, KY 41702
Pierce County Assessor	2401 S 35th St Rm 142 Tacoma, WA 98409
Pierce County Finance	P.O. Box 11621 Tacoma, WA 98411-6621
Pike County PVA	146 Main St Ste 303 Pikeville, KY 41501
Pike County Sheriff	P.O. Box 839 Pikeville, KY 41502
Placer County Assessor	2980 Richardson Drive Auburn, CA 95603-2640
Placer County Tax Collector	2976 Richardson Drive Auburn, CA 95603
Platte County Assessor	415 3rd St Rm 114 Platte City, MO 64079
Pulaski County Assessor	PO Box 741 Hawkinsville, GA 31036
Pulaski County PVA	100 N Main St PO Box 110 Somerset, KY 42502
Pulaski County Sheriff	P.O. Box 752 Somerset, KY 42502
Pulaski County Tax Administrator	P.O. Box 658 Somerset, KY 42502
Putnam County Assessor	100 S Jefferson Ave Ste 109 Eatonton, GA 31024
Randolph County	372 Highway JJ, Suite 1G Hunsville, MO 65259
Richland County	2020 Hampton Street, Ste 1050, P O Box 192 Columbia, SC 29202
Richland County Auditor-SC Dept of Revenue	Manufacturing Section Columbia, SC 29214-0302
Richland County Treasurer	P.O. Box 8028 Columbia, SC 29202-8028
RITA	P.O. Box 89475 Cleveland, OH 44101-6475
Rowan County	P.O. Box 607 Morehead, KY 40351

**Applicable Authorities**

Taxing Authority	Address
Rowan County Assessor	PO Box 1026 Mount Airy, NC 27030
Rowan County PVA	600 W Main St Morehead, KY 40351
Rowan County Sheriff	600 West Main Street Morehead, KY 40351
Rowan County Tax Administration	P.O. Box 900048 Raleigh, NC 27675
Russell County PVA	410 Monument Sq Ste 106 Jamestown, KY 42629
Russell County Sheriff	410 Monument Square, #109 Jamestown, KY 42629
Sacramento County Assessor	3701 Power Inn Rd Ste 3000 Sacramento, CA 95826-4329
Sacramento County Tax Collector's Office	P.O. Box 508 Sacramento, CA 95812-0508
Saline County	P.O. Box 146 Marshall, MO 65340
San Francisco Tax Collector	P.O. Box 7427 San Francisco, CA 94120
San Joaquin County Assessor	44 N San Joaquin St Suite 230 Stockton, CA 95202-3273
San Joaquin County Tax Collector	P. O. Box 2169 Stockton, CA 95201
San Luis Obispo County Assessor	1055 Monterey St, Ste D360 County Government Center San Luis Obispo, CA 93408-2070
San Luis Obispo County Tax Collector	1055 Monterey St., Rm D290 San Luis Obispo, CA 93408
Sarasota County Property Appraiser	2001 Adams Lane Sarasota, FL 34237
Savannah Revenue Department	P.O. Box 1228 Savannah, GA 31402-1228
SC Department of Revenue	P.O. Box 125 Columbia, SC 29214-0032
Scott County PVA	101 E Main St Ste 206 Georgetown, KY 40324
Scott County Sheriff	120 N. Hamilton St. Georgetown, KY 40324
Sedgwick County Appraiser	271 W 3rd St North Ste 501 Wichita, KS 67202
Servicio de Administración Tributaria	Av. Hidalgo 77 col. Guerrero, Mexico D.F c.p. 06300

**Applicable Authorities**

Taxing Authority	Address
Shelby County PVA	501 Washington St Shelbyville, KY 40065
Shelby County Sheriff	501 Main St., Ste. 8 Shelbyville, KY 40065
South Carolina Department of Revenue	300 A Outlet Pointe Blvd Columbia, SC 29214-0835
South Carolina Department of Revenue	P.O. Box 125 Columbia, SC 29214-0400
St. Clair County Collector	P.O. Box 23980 Belleville, IL 62223
Stanislaus County Assessor	1010 10th St Ste 2400 Modesto, CA 95354-0847
Stanislaus County Tax Collector	P.O. Box 859 Modesto, CA 95353-0859
State of New Jersey Division of Taxation	P.O. Box 666 Trenton, NJ 08646-0666
State of Washington DOR Business License	P.O. Box 9034 Olympia, WA 98507
Stone County	P.O. Box 256 Galena, MO 65656
Stone County Assessor	308 Court St Wiggins, MS 39577
Stone County Tax Collector	308 Court Street Wiggins, MS 39577
Sullivan County	109 N. Main Street, Suite 4 Milan, MO 63556
Sutter County Assessor	1160 Civic Center Blvd, Ste D Yuba City, CA 95993-3007
Tarrant County Appraisal	2500 Handley-Ederville Rd Forth Worth, TX 76118-6909
Tarrant County Tax Assessor-Collector	100 E. Weatherford Fort Worth, TX 76196
Tax Administrator/Boyle County Courthouse	321 W. Main Street, Room 117 Danville, KY 40422-1848
Tax Trust Acct City of Folsom	373 East Shaw Ave Box 367 Fresno, CA 93710
Taxation and Revenue Department	P.O. Box 25127 Santa Fe, NM 87504-5127
Taylor Co. Sheriff	203 N. Court St. Campbellsville, KY 42718
Taylor County PVA	203 N Court St Ste 6 Campbellsville, KY 42718
Tennessee Department of Revenue	500 Deaderick Street Nashville, TN 37242

**Applicable Authorities**

Taxing Authority	Address
Texas Comptroller of Public Accounts	P.O. Box 149348 Austin, TX 78714-9348
Thurston County Assessor	2000 Lakeridge Dr SW Bldg 1, Rm 127 Olympia, WA 98502
Thurston County Treasurer	2000 Lakeridge Dr. SW Olympia, WA 98502
Tim Davis, Sheriff	15 Public Square, Ste. 4 Lancaster, KY 40444
Town of Aynor	P O Box 66 Aynor, SC 29511
Town of Bluffton	P.O. Box 386 Bluffton, SC 29910
Town of Clover	P.O. Box 1060 Clover, SC 29710
Town of Fort Lawn	510 Municipal Drive Fort Lawn, SC 29714
Town of Hilton Head Island	One Town Center Court Hilton Head Island, SC 29928
Town of Port Royal	P. O. Drawer 9 Port Royal, SC 29935
Town of Ridgeland	P.O. Box 1119 Ridgeland, SC 29936
Town of Saluda	100 S Jefferson Street Saluda, SC 29138
Town of Surfside Beach	115 Hwy 17 North Surfside Beach, SC 29575
Tulare County Assessor	221 S Mooney Blvd Rm 102 E Visalia, CA 93291-4593
Tulare County Tax Collector	221 S Mooney Blvd, Rm 104 E Visalia, CA 93291
Tuolumne County Assessor	2 S Green St Attn: Assessor Sonora, CA 95370-4618
Tuolumne County Tax Collector	P. O. Box 3248 Sonora, CA 95370
Twiggs County Assessor	PO Box 111 Jeffersonville, GA 31044
Unified Government of Wyandotte County	4953 State Avenue Kansas City, KS 66102
Union County	P.O. Box 580365 Charlotte, NC 28258
Union County Tax Administrator	PO Box 97 Monroe, NC 28111-0097
Utah State Tax Commission	210 N. 1950, W Salt Lake City, UT 84134-0300

**Applicable Authorities**

Taxing Authority	Address
Vermont Department of Taxes	P.O. Box 1881 Montpelier, VT 05601-1881
Virginia Department of Taxation	P.O. Box 1500 Richmond, VA 23218-1500
Wake County Assessor	PO Box 2331 Raleigh, NC 27602
Wake County Tax Administration	P.O. Box 580084 Charlotte , NC 28258-0084
Washington County PVA	120 E Main St Springfield, KY 40069
Washington County Sheriff	124 E. Main St. Springfield, KY 40069
Washington State Department of Revenue	P.O. Box 47476 Olympia, WA 98504-7476
Wayne County PVA	55 N Main St Ste 107 Monticello, KY 42633
Wayne County Sheriff	55 N. Main St., Ste. 104 Monticello, KY 42633
Whatcom County Assessor	311 Grand Ave Ste 106 Bellingham, WA 98225
Whatcom County Treasurer	P.O. Box 34873 Seattle , WA 98124
Whitley County PVA	PO Box 462 Williamsburg, KY 40769
Whitley County Sheriff	P.O. Box 118 Williamsburg, KY 40769
Wilkinson County Assessor	PO Box 189 Irwinton, GA 31042
Wisconsin Department of Revenue	P.O. Box 8908 Madison, WI 53708-8908
Wolfe County PVA	10 Court St PO Box 155 Campton, KY 41301
Wolfe County Sheriff	P.O. Box 812 Campton, KY 41301
Woodford County PVA	103 S Main St Rm 108 Versailles, KY 40383
Woodford County Sheriff	103 S. Main St. Versailles, KY 40383
Woodford County Tax Administrator	103 S. Main Street, Rm. 201 Versailles, KY 40383
Yolo County Assessor	625 Court St Rm 104 Woodland, CA 95695-3495



**Applicable Authorities**

<b>Taxing Authority</b>	<b>Address</b>
Yolo County Tax Collector	P. O. Box 1995 Woodland, CA 95776
York County Treasurer	P.O. Box 116 York, SC 29745-0116
Yuba County Assessor	915 8th St Ste 101 Marysville, CA 95901-5273
Yuba County Tax Collector	915 8th Street, STE. 103 Marysville, CA 95901