

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

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In re:	:	Chapter 11
	:	
MODIVCARE INC., <i>et al.</i> ,	:	Case No. 25-90309 (ARP)
	:	
Debtors. ¹	:	(Joint Administration Requested)
	:	
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**EMERGENCY MOTION OF DEBTORS FOR
ENTRY OF AN ORDER (A) AUTHORIZING DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES, AND (B) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 2:30 p.m. (prevailing Central Time) on August 21, 2025.

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

A hearing will be conducted on this matter on August 21, 2025, at 2:30 p.m. (prevailing Central Time) in Courtroom 404, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Pérez's conference room number is 282694. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Pérez's homepage. The meeting code is "JudgePérez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

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

¹ A complete list of each of the Debtors in these chapter 11 cases (the "*Chapter 11 Cases*") and the last four digits of each Debtor's taxpayer identification number (if applicable) may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Debtor ModivCare Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1100 & 1200, Denver, Colorado 80237.

ModivCare Inc. and its debtor affiliates in the above-captioned cases, as debtors and debtors in possession (collectively, the “**Debtors**”), respectfully state as follows in support of this motion (this “**Motion**”):

RELIEF REQUESTED

1. By this Motion, the Debtors seek entry of an order (the “**Proposed Order**”), substantially in the form attached hereto: (a) authorizing, but not directing, the Debtors, in their sole discretion to (i) pay (or use tax credits to offset) certain prepetition taxes, assessments, fees, duties, service fees, and other charges due and owing, including any such taxes, assessments, fees, duties, and charges subsequently determined upon audit or otherwise to be owed, or any amounts owed to the Tax Processor or Tax Advisors (each as defined below) on account of the services they provide (collectively, the “**Taxes and Fees**”), to various federal, state, local, and foreign taxing, licensing and regulatory authorities and service providers that arose prior to the Petition Date (as defined herein), including all Taxes and Fees subsequently determined by audit or otherwise to be owed for periods prior to the Petition Date, (ii) continue to meet their obligations incurred in the ordinary course of business with respect to Taxes and Fees on a postpetition basis, and (iii) satisfy obligations with respect to audits and assessments; (b) authorizing financial institutions to honor and process related checks and transfers; and (c) granting related relief.

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) has jurisdiction to consider this Motion under 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b) and the Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper under 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested herein are sections 105(a), 363, 507(a)(8), 541(d), and 1107 of title 11 of the United States Code, 11 U.S.C. §§ 101-

1532 (the “**Bankruptcy Code**”), rules 6003 and 6004 of Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), rules 1075-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”), and the Procedures for Complex Cases in the Southern District of Texas.

BACKGROUND

4. On the date hereof (the “**Petition Date**”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee has been appointed in the Chapter 11 Cases.

5. Contemporaneously with the filing of this Motion, the Debtors filed a motion requesting joint administration of the Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) and Bankruptcy Local Rule 1015-1.

6. The factual background regarding the Debtors, including their business, their capital structure, and the events leading to the commencement of the Chapter 11 Cases is set forth in the *Declaration of Chad J. Shandler in Support of Chapter 11 Petitions and First Day Relief* (the “**First Day Declaration**”), filed contemporaneously herewith and incorporated herein by reference.²

7. ModivCare is a technology-based healthcare services company that helps people (especially those in vulnerable situations) get the care and support they need. The Company works with government and private health insurance plans, as well as individuals, to provide:

² Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the First Day Declaration.

(a) transportation to and from medical appointments (non-emergency medical transportation totaling over 36 million rides per year); (b) in-home personal care (*e.g.*, helping with daily activities); (c) remote monitoring of patients' health from home; and (d) community health kiosks and wellness programs. ModivCare employs approximately 23,675 people and operates across 48 states and the District of Columbia, including Texas, with corporate offices in Denver, Colorado. ModivCare's goal is to make it easier for patients to get care, remove barriers that keep people from staying healthy, and improve overall health outcomes.

8. As described in the First Day Declaration, the Debtors are party to that certain Restructuring Support Agreement (the "***RSA***") with certain creditors who collectively hold approximately 90% of the First Lien Claims and approximately 70% of the Second Lien Claims. Pursuant to the RSA, the consenting creditors have agreed to provide \$100 million in debtor-in-possession financing to fund the Chapter 11 Cases and support the comprehensive restructuring transactions set forth in the term sheet attached to the RSA (the "***RSA Term Sheet***"). The RSA Term Sheet contemplates, among other things: (a) the equitization of approximately \$871 million in First Lien Claims and approximately \$316 million in Second Lien Claims; (b) the commitment of the consenting creditors to provide exit financing through the Exit Term Loan Facility; (c) the reorganized Debtors' entry into an exit revolving credit facility to support ongoing operations; and (d) the discharge of the Unsecured Notes Claims and General Unsecured Claims; with holders of such claims entitled to participate in an equity rights offering of up to \$200 million, subject to the terms of the RSA. In total, the transactions contemplated by the RSA Term Sheet are expected to reduce the Debtors' funded debt obligations by approximately \$1.1 billion and save approximately \$107 million in interest annually.

THE DEBTORS' TAXES AND FEES

9. In the ordinary course of business, the Debtors collect, withhold, and incur various Taxes and Fees that they periodically remit, on behalf of themselves and certain non-Debtor affiliates, to various federal, state, and local taxing, licensing, regulatory, and other governmental authorities (both domestic and foreign) or their delegees (collectively, the “***Taxing and Regulatory Authorities***” and each a “***Taxing and Regulatory Authority***”),³ including those set forth on **Exhibit A** to the Proposed Order (the “***Taxing and Regulatory Authorities List***”).⁴ The Taxes and Fees that the Debtors are typically subject to generally fall into the following categories, each of which is described in further detail below: (a) Sales and Use Taxes; (b) Property Taxes; (c) Income, Franchise, and Gross Receipts Taxes; (d) Regulatory Assessments; and (e) Audits (each as defined below).

10. Generally, the Debtors pay or remit Taxes and Fees to various Taxing and Regulatory Authorities directly through electronic funds transfers; however, with respect to certain Sales and Use Taxes, Property Taxes, Income Taxes, and Gross Receipts Taxes, the Debtors remit funds to AnyBill Financial Services, Inc. (“***AnyBill***” or the “***Tax Processor***”) who, in turn, remits such taxes to the applicable Taxing Authorities on behalf of the Debtors.⁵ As of the Petition Date,

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

⁴ The Taxing and Regulatory Authorities List reflects the Debtors’ good-faith efforts to identify all applicable Taxing and Regulatory Authorities. The inclusion or exclusion of any person or entity from the Taxing and Regulatory Authorities List is not intended to be determinative of whether such person or entity is a Taxing and Regulatory Authority to whom Taxes and Fees may be owed. The Debtors request authority, but not direction, to pay all Taxes and Fees owed to any Taxing and Regulatory Authority, regardless of such Taxing and Regulatory Authority’s inclusion or exclusion on the Taxing and Regulatory Authorities List.

⁵ The tax obligations of the non-Debtor affiliates are not paid directly by the Debtors and are not the subject of the relief sought in this Motion. Having said that, as described in the *Emergency Motion of Debtors for Entry of Interim and Final Orders (A) Authorizing Debtors to (I) Continue Existing Cash Management System, (II)*

the Debtors estimate that they owe AnyBill approximately \$1,580 on account of its services as the Debtors' Tax Processor.⁶

11. The Debtors employ tax advisory firms Ernst & Young ("**EY**")⁷, KPMG LLP ("**KPMG**") and PricewaterhouseCoopers LLP ("**PwC**") and, together with EY and KPMG, the "**Tax Advisors**") to provide audit, tax, and advisory services to the Debtors.

12. From time to time, the Debtors may also receive tax credits for overpayments or refunds with respect to their Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or request the amount of such credits to be refunded to the Debtors.

13. The Debtors paid a total of approximately \$11,894,000 in Taxes and Fees in the Debtors' 2024 fiscal year (January 1, 2024 to December 31, 2024) and estimate that approximately \$930,000 in Taxes and Fees relating to the prepetition period will become due and owing to the Taxing and Regulatory Authorities in the ordinary course of business after the Petition Date and during the Chapter 11 Cases. The following table provides a summary of the estimated prepetition

Maintain Existing Business Forms, and (III) Continue Intercompany Transactions; and (B) Granting Related Relief filed contemporaneously herewith, in the ordinary course of business the Debtors routinely transfer funds to the non-Debtor affiliates to meet the operational needs including, but not limited to, amounts needed to satisfy the tax obligations of certain of such non-Debtor affiliates.

⁶ The Debtors provide AnyBill with information regarding amounts owed to the applicable Taxing and Regulatory Authorities and the required timing for payment, and remit funds to AnyBill via ACH. In turn, AnyBill remits such tax payments to the applicable Taxing and Regulatory Authorities once the funds are received from the Debtors. The Debtors pay AnyBill on an ad hoc basis according to the number of taxes processed.

⁷ EY is currently engaged and preparing the Company's tax returns for submission on October 15, 2025.

amounts that the Debtors seek relief to pay, as well as approximate total amounts paid in the Debtors' 2024 fiscal year:

Category	Estimated Accrued Prepetition Amount as of the Petition Date	Approximate Total Amount Paid in 2024 Fiscal Year
Sales and Use Taxes	\$32,000	\$318,000
Property Taxes	\$270,000	\$451,000
Income, Gross Receipts and Franchise Taxes	\$620,000	\$11,000,000
Regulatory Assessments	\$8,000	\$125,000
TOTAL	\$930,000	\$11,894,000

14. The amounts listed above are good-faith estimates based on the Debtors' review of their books and records and remain subject to potential Audits and Audit Assessments. Accordingly, the Debtors seek authorization, but not direction, to (a) pay any prepetition Taxes and Fees (either directly or, where applicable, through the Tax Processor), including any due on account of Audits and Audit Assessments, due and owing following audit, review, appeal, or settlement, if any, and (b) make payments (if any) to the Tax Processor and Tax Advisors on account of the foregoing services they provide. Following the Petition Date, the Debtors intend to satisfy postpetition obligations on account of Taxes and Fees as they come due.

I. SALES AND USE TAXES

15. The Debtors and certain non-Debtor affiliates incur, collect, and remit sales and use taxes in connection with the sale, purchase, and use of goods and services (the "***Sales and Use Taxes***"). Until such time as they are required to remit the Sales and Use Taxes to the Taxing and Regulatory Authorities, the Debtors hold the funds in a general unsegregated account that comprises part of their cash management system.

16. The Debtors are required to remit Sales and Use Taxes to the relevant Taxing and Regulatory Authorities on a monthly basis. In 2024, the Debtors remitted approximately \$318,000 in aggregate Sales and Use Taxes. As of the Petition Date, the Debtors estimate they have incurred approximately \$32,000 in Sales and Use Taxes that will become due and owing during the Chapter 11 Cases. Accordingly, the Debtors request authority, but not direction, to pay (either directly or through the Tax Processor) all prepetition Sales and Use Taxes as such taxes come due in the ordinary course during the Chapter 11 Cases. Following the Petition Date, the Debtors intend to make future payments on account of any such postpetition Sales and Use Taxes in the ordinary course, including amounts paid through the Tax Processor consistent with historical practices.

II. PROPERTY TAXES

17. State and local laws in various jurisdictions generally grant Taxing and Regulatory Authorities the power to levy property taxes against the Debtors' property, and the Debtors pay property taxes in such jurisdictions on account of the Debtors' real and personal property located in such jurisdictions (collectively, the "***Property Taxes***"). Additionally, under state law, Taxing and Regulatory Authorities may assert a lien on property for unpaid Property Taxes. To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay Property Taxes in the ordinary course of business on a semi-annual basis. In 2024, the Debtors and certain non-Debtor affiliates remitted approximately \$451,000 in Property Taxes to the applicable Taxing and Regulatory Authorities.

18. As of the Petition Date, the Debtors estimate they have incurred approximately \$270,000 in prepetition Property Taxes that will become due and owing during the Chapter 11 Cases. Accordingly, the Debtors request authority, but not direction, to pay (either directly or through the Tax Processor) all prepetition Property Taxes as such taxes come due in the ordinary course during the Chapter 11 Cases. Following the Petition Date, the Debtors intend to make

future payments on account of any such postpetition Property Taxes in the ordinary course, including amounts paid through the Tax Processor consistent with historical practices.

III. INCOME, GROSS RECEIPTS AND FRANCHISE TAXES

19. In the ordinary course of business, the Debtors incur and pay income and franchise taxes in certain jurisdictions (collectively, the “*Income and Franchise Taxes*”) on a quarterly basis in each case as required by applicable law. The Debtors incur franchise taxes for the privilege of doing business in certain states (the “*Franchise Taxes*”).

20. The Debtors also incur and are required to pay various state, local, and federal income taxes and related fees (the “*Income Taxes*”) in jurisdictions in which the Debtors operate. The Debtors generally remit Income Taxes to relevant Taxing and Regulatory Authorities in accordance with the statutory requirements of each applicable jurisdiction (*e.g.*, on quarterly or annual bases).⁸ In some jurisdictions, the Debtors remit to the relevant Taxing and Regulatory Authorities estimated amounts with respect to Income Taxes, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances.

21. The Debtors also incur and pay certain gross receipts taxes monthly and quarterly, which are imposed by either a state or local jurisdiction as a percentage of a taxpayer’s gross receipts (the “*Gross Receipts Taxes*” and, together with the Income and Franchise Taxes, the “*Income, Gross Receipts and Franchise Taxes*”). The Income, Gross Receipts and Franchise Taxes must be paid if the Debtors are to continue doing business in those jurisdictions. In 2024, the Debtors remitted approximately \$11,000,000 in Income, Gross Receipts and Franchise Taxes to the applicable Taxing and Regulatory Authorities.

⁸ Note that different types of Taxes and Fees are included on the Debtors’ state income tax return for certain jurisdictions. For the avoidance of doubt, the Debtors are seeking authority to continue remitting these taxes, which are included on income tax returns in the ordinary course of business and consistent with past practices.

22. As of the Petition Date, the Debtors estimate they have incurred approximately \$620,000 on account of prepetition Income, Gross Receipts and Franchise Taxes that will become due and owing during the Chapter 11 Cases. Accordingly, the Debtors request authority, but not direction, to pay (either directly or through the Tax Processor) all prepetition Income, Gross Receipts and Franchise Taxes as such taxes come due in the ordinary course during the Chapter 11 Cases. Following the Petition Date, the Debtors intend to make future payments on account of any such postpetition Income, Gross Receipts and Franchise Taxes in the ordinary course, including amounts paid through the Tax Processor consistent with historical practices.

IV. REGULATORY ASSESSMENTS

23. In the ordinary course of business, the Debtors incur certain regulatory assessments, licensing, and other operational taxes and fees, including SEC filing fees, annual reporting fees, permitting fees, patent fees, levies, registration fees, and federal, state, and other miscellaneous fees or related charges (collectively, the “*Regulatory Assessments*”). The Debtors generally remit the Regulatory Assessments to the relevant Taxing and Regulatory Authorities on an annual basis.

24. As of the Petition Date, the Debtors estimate they have incurred approximately \$8,000 in Regulatory Assessments that will become due and owing during the Chapter 11 Cases. Accordingly, the Debtors request authority, but not direction, to pay (either directly or through the Tax Processor) all prepetition Regulatory Assessments as such amounts come due in the ordinary course during the Chapter 11 Cases. Following the Petition Date, the Debtors intend to make future payments on account of any such postpetition Regulatory Assessments in the ordinary course, including amounts paid through the Tax Processor consistent with historical practices.

V. AUDITS

25. From time to time, the Debtors are subject to routine tax-related audits and may be subject to further investigations on account of tax returns and/or tax obligations in prior years

(collectively, the “*Audits*”).⁹ Additionally, the Debtors may be subject to future assessments on account of such Audits (collectively, the “*Audit Assessments*”).¹⁰ Critically, in certain of the jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an Audit and make a payment with respect to such resolution in a timely manner. Further, the Debtors routinely review their books and records and perform other related activities in connection with the Taxes and Fees in the ordinary course of business, which could give rise to additional liabilities that are not associated with an Audit or an Audit Assessment.

26. As of the Petition Date, the Debtors do not owe any outstanding amounts on account of any Audit Assessments. Nevertheless, out of an abundance of caution, the Debtors request authorization to pay (either directly or through the Tax Processor) any undisputed prepetition Audit Assessments and to negotiate with any applicable Taxing and Regulatory Authority to settle any disputed Audit Assessments in the ordinary course of business.

27. The Debtors request that the relief requested herein be without prejudice to the Debtors’ rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors’ ability to request further relief related to the Taxes and Fees in the future. The Debtors further request that prior to making a payment to any of the Taxing and Regulatory Authorities under this Motion, the Debtors be authorized, in their sole discretion, to settle all or some of the prepetition claims of such Taxing and Regulatory Authorities for less than their face amount without further notice or hearing.

⁹ Nothing in this Motion or the Proposed Order shall be deemed as an admission of liability by the Debtors with respect to any past, current, or future audit or assessment. The Debtors expressly reserve all rights with respect to any audit and the right to contest any assessments claimed to be due as a result of any audit.

¹⁰ From time to time, the Debtor is subject to certain audits, including, for example, unclaimed property taxes in Delaware, and sales, use, and property taxes in New York and Denver.

BASIS FOR RELIEF

28. Ample reason exists to authorize payment of the Taxes and Fees as set out herein and to grant related relief because, among other things, (a) failure to pay Taxes and Fees as they come due and owing in the ordinary course may interfere with the Debtors' continued operations and the success of the Chapter 11 Cases, (b) certain of the prepetition Taxes and Fees may not be property of the Debtors' estates, (c) failure to pay prepetition Taxes and Fees may increase the scope of secured and priority claims held by the applicable Taxing and Regulatory Authorities against the Debtors' estates, (d) payment of prepetition Taxes and Fees affects only the timing of payments as most, if not all, of the Taxes and Fees are afforded priority status under the Bankruptcy Code, and (e) the Court has authority to grant the requested relief under sections 363(b) and 105(a) of the Bankruptcy Code.

I. FAILURE TO PAY TAXES MAY INTERFERE WITH DEBTORS' CONTINUED OPERATIONS AND SUCCESS OF THE CHAPTER 11 CASES.

29. The Debtors seek authority to pay the Taxes and Fees to, among other things, prevent the Taxing and Regulatory Authorities from taking actions that may interfere with the Debtors' continued business operations. Nonpayment of these obligations may cause Taxing and Regulatory Authorities to take precipitous action including, but not limited to, asserting liens on the Debtors' property or seeking to lift the automatic stay. Such actions could materially disrupt the Debtors' day-to-day operations and impose significant costs on the Debtors' estates. Failure to satisfy certain of the prepetition Taxes and Fees may jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business.

30. Additionally, to the extent any prepetition Taxes and Fees remain unpaid by the Debtors, the Debtors' officers and directors may be subject to lawsuits or criminal prosecution during the pendency of the Chapter 11 Cases. The dedicated and active participation of the

Debtors' directors, officers, and other employees is not only integral to the Debtors' continued, uninterrupted operations, but also essential to the orderly administration of the Chapter 11 Cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from important matters, to the detriment of all parties in interest.

31. Accordingly, the Debtors seek authority to pay, in their sole discretion, the Taxes and Fees (including any Regulatory Assessments or Audit Assessments) in the ordinary course of business as such amounts come due.

II. CERTAIN PREPETITION TAXES AND FEES MAY NOT BE PROPERTY OF DEBTORS' ESTATES.

32. Additionally, certain of the Taxes and Fees may not be property of the estate, as they are collected from third parties and held in trust for payment to various Taxing and Regulatory Authorities. Some of the prepetition Taxes and Fees may constitute "trust fund" taxes, which the Debtors are required to collect and/or hold in trust for payment to the Taxing and Regulatory Authorities. Section 541(d) of the Bankruptcy Code provides, in relevant part:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest... becomes property of the estate... only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

33. To the extent the Debtors have collected or hold Taxes and Fees in trust for payment to the Taxing and Regulatory Authorities, such funds may not constitute property of the Debtors' estates. *See, e.g., Begier v. I.R.S.*, 496 U.S. 53, 60–62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor's estate); *Texas Comptroller of Public Accts. v. Megafoods Stores, Inc. (In re Megafoods Stores, Inc.)*, 163 F.3d 1063, 1067–69 (9th Cir. 1998) (holding that, under Texas law, state sales taxes

collected created statutory trust fund, if traceable, and were not property of the estate); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96 (3d Cir. 1994) (finding that withholding taxes were subject to a trust); *Official Comm. of Unsecured Creditors of Columbia Gas Transmission Corp. v. Ross (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1059– 60 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found); *Al Copeland Enters., Inc. v. Tex. (In re Al Copeland Enters., Inc.)*, 991 F.2d 233, 234–35, 240 (5th Cir. 1993) (finding that debtors’ prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that funds held in trust for federal excise and withholding taxes are not property of the debtor’s estate). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the applicable Taxing and Regulatory Authorities as the related Taxes and Fees become due.

III. FAILURE TO PAY PREPETITION TAXES MAY INCREASE SCOPE OF SECURED AND PRIORITY CLAIMS HELD BY TAXING AND REGULATORY AUTHORITIES.

34. Payment of prepetition Taxes and Fees is also warranted here because the Debtors’ nonpayment of such prepetition Taxes and Fees may increase the amount of secured claims held by Taxing and Regulatory Authorities against the Debtors’ estates. Specifically, Taxing and Regulatory Authorities may assert liens against any personal property for which the Taxes and Fees are due and owing. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of such a lien may not violate the automatic stay—even if the lien

arises under applicable law for taxes due after the Petition Date. *See* § 362(b)(18) (providing that the automatic stay does not apply to “the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition”).

35. To the extent the Taxing and Regulatory Authorities hold over secured claims, if the prepetition Taxes and Fees are not paid, postpetition interest, fees, penalties, and other charges may also accrue. *See* 11 U.S.C. § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code). Even if these Taxes and Fees are not treated as secured claims, certain unsecured taxes are afforded priority status under section 507(a)(8) of the Bankruptcy Code. These include, *inter alia*, unsecured claims of governmental entities for a tax required to be collected or withheld and for which a debtor is liable in whatever capacity. *See* 11 U.S.C. § 507(a)(8)(C). Any attendant penalties assessed by the applicable Taxing and Regulatory Authorities on delinquent taxes owed by the Debtors may be entitled to similar treatment.

36. Accordingly, the Debtors’ failure to pay prepetition Taxes and Fees may increase the amount of priority claims held by the Taxing and Regulatory Authorities against the Debtors’ estates.

37. In addition, many federal and state statutes provide that officers and directors of a corporation may be personally liable for certain taxes owed by the corporation. To the extent that certain Taxes and Fees remain unpaid by the Debtors, the Debtors’ directors, officers, and executives may be liable for such unpaid Taxes and Fees and subject to lawsuits or criminal prosecution during the pendency of the Chapter 11 Cases. Any such lawsuit or criminal

prosecution (and the ensuing potential liability) would distract the Debtors and their officers, directors, and executives from the orderly administration of the Chapter 11 Cases, to the detriment of all parties in interest.

38. Paying the prepetition Taxes and Fees now will avoid the potential imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby preserving the value of the Debtors' estates and maximizing the distribution available for other creditors.

IV. PAYING PREPETITION TAXES WILL AFFECT ONLY TIMING OF PAYMENTS.

39. Most, if not all, of the Taxes and Fees described herein are afforded priority status pursuant to section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8)(C) (affording priority status for "a tax required to be collected or withheld and for which the debtor is liable in whatever capacity"); *see also* § 507(a)(8)(E) (affording priority status for "an excise tax on... a transaction occurring before the date of the filing of the petition"). Thus, payment of such Taxes and Fees would give the Taxing and Regulatory Authorities no more than that to which they otherwise would be entitled to under a chapter 11 plan, which will save the Debtors the potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, such Taxes and Fees.

40. Courts frequently authorize early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., Equalnet Commc'ns*, 258 B.R. at 370 (stating that court may authorize pre-plan payment of priority claims, including certain tax claims, because "[t]he need to pay these claims in an ordinary course of business time frame is simple common sense"); *see also In re CEI Roofing, Inc.*, 315 B.R. 50, 60–61 (Bankr. N.D. Tex. 2004) (finding that authorization of early payment of priority claims does

not trigger concerns of either upsetting priority scheme of Bankruptcy Code or of unfair discrimination); *In re CoServ, L.L.C.*, 273 B.R. 487, 493–94 (Bankr. N.D. Tex. 2002) (implying that bankruptcy court may authorize early payment of prepetition priority claims in instances where nonpayment could impair debtor’s ability to operate).

41. To the extent the prepetition Taxes and Fees are priority claims, they must be paid in full under any plan of reorganization before any general unsecured obligations of the Debtors may be satisfied. Sufficient assets exist to pay all the prepetition Taxes and Fees. Accordingly, the proposed relief will affect only the timing of payment of prepetition Taxes and Fees and will not prejudice the rights of any general unsecured creditor or other party-in-interest. Therefore, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees in the ordinary course.

V. PAYMENT OF THE TAXES AND FEES IS AUTHORIZED UNDER SECTIONS 105(A) AND 363 OF THE BANKRUPTCY CODE.

42. Section 363(c)(1) of the Bankruptcy Code authorizes a debtor in possession to “use property of the estate in the ordinary course of business without notice or a hearing.” 11 U.S.C. § 363(c)(1). The purpose of section 363(c)(1) of the Bankruptcy Code is to provide the debtor in possession with the flexibility to engage in the ordinary transactions required to operate its business without unneeded oversight by its creditors or the court. *See In re Roth Am., Inc.*, 975 F.2d 949, 952 (3d Cir. 1992) (“Section 363 is designed to strike [a] balance, allowing a business to continue its daily operations without excessive court or creditor oversight and protecting secured creditors and others from dissipation of the estate’s assets.” (alteration in original)); *Lavigne v. Hirsch (In re Lavigne)*, 114 F.3d 379, 384 (2d Cir. 1997) (same). The Debtors submit that payment of the Taxes and Fees constitutes an ordinary course transaction and, therefore, is authorized under section 363(c)(1) of the Bankruptcy Code.

43. The Court may also grant the relief requested herein pursuant to section 363(b) of the Bankruptcy Code, which provides, in relevant part, that “[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate....” 11 U.S.C. § 363(b)(1). Courts in the Fifth Circuit have granted a debtor’s request to use property of the estate outside of the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code upon a finding that such use is supported by sound business reasons. *See, e.g., Black v. Shor (In re BNP Petroleum Corp.)*, 642 F. App’x 429, 435 (5th Cir. 2016) (noting that section 363 “requires that a sale of the estate’s assets be supported by an articulated business justification, good business judgment, or sound business reasons”) (internal quotation and citation omitted); *see also Inst. Creditors of Cont’l Air Lines, Inc. v. Cont’l Air Lines, Inc. (In re Cont’l Air Lines, Inc.)*, 780 F.2d 1223, 1226 (5th Cir. 1986) (“[F]or the debtor-in-possession or trustee to satisfy its fiduciary duty to the debtor, creditors and equity holders, there must be some articulated business justification for using, selling, or leasing the property outside the ordinary course of business.”) (internal citation omitted); *ASARCO, Inc. v. Elliot Mgmt. (In re ASARCO L.L.C.)*, 650 F.3d 593, 601 (5th Cir. 2011) (“Section 363 of the Bankruptcy Code addresses the debtor’s use of property of the estate and incorporates a business judgment standard . . . [t]he business judgment standard in section 363 is flexible and encourages discretion other than in the ordinary course of business, but the movant must articulate some business justification for the sale...”); *In re Terrace Gardens Park P’ship*, 96 B.R. 707, 714 (Bankr. W.D. Tex. 1989) (“[T]here must be some articulated business justification for using, selling, or leasing the property outside the ordinary course of business.”) (internal citation omitted).

44. In addition, the Court has authority, pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, to authorize the relief requested herein because such relief

is necessary for the Debtors to carry out their duties under section 1107(a) of the Bankruptcy Code. Section 1107(a) of the Bankruptcy Code “contains an implied duty of the debtor-in-possession to ‘protect and preserve the estate, including an operating business’ going-concern value.” *CEI Roofing*, 315 B.R. at 59 (quoting *CoServ*, 273 B.R. at 497). Under section 105(a) of the Bankruptcy Code, “[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); *see CoServ*, 273 B.R. at 491-93 & n.6 (holding that sections 105 and 1107 of the Bankruptcy Code provide authority for a debtor in possession to pay prepetition claims); *see also In re Tusa-Expo Holdings, Inc.*, Case No. 08-45057-DML-11, 2008 WL 4857954, at *1 (Bankr. N.D. Tex. Nov. 7, 2008); *CEI Roofing*, 315 B.R. at 56; *In re Mirant Corp.*, 296 B.R. 427 (Bankr. N.D. Tex. 2003). Moreover, Bankruptcy Rule 6003 itself implies that the payment of prepetition obligations may be permissible within the first 21 days of a case where doing so is “needed to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. Accordingly, the Bankruptcy Code authorizes the postpetition payment of prepetition claims where, as here, such payments are critical to preserving the going-concern value of the Debtors’ estates.

45. Payment of the Taxes and Fees is a sound exercise of the Debtors’ business judgment and is necessary to permit a successful reorganization. Moreover, such payments are necessary to avoid obstacles to a smooth transition into and ultimately out of chapter 11. Significant disruptions of the Debtors’ operations of the types described above threaten to irreparably impair the Debtors’ ongoing and essential relationships with regulators involved in every aspect of the Debtors’ business and threaten to limit or prevent entirely the Debtors ability to transact with counterparties in the ordinary course of business, all of which will undoubtedly impair the Debtors’ ability to successfully reorganize.

46. For the foregoing reasons, granting the Debtors the authority to pay prepetition Taxes and Fees in the ordinary course is necessary, appropriate, and in the best interests of the Debtors, their estates, and all other parties in interest in the Chapter 11 Cases. Accordingly, the Court should authorize the Debtors to the relief requested.

**CAUSE EXISTS TO AUTHORIZE THE BANKS TO
HONOR CHECKS AND ELECTRONIC FUND TRANSFERS**

47. The Debtors further request that the Court authorize applicable banks and other financial institutions (collectively, the “*Banks*”) to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating to the Taxes and Fees (whether such checks or fund transfers were presented before or after the Petition Date), to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payment. The Debtors also seek authority to issue new postpetition checks or effect new postpetition electronic funds transfers in replacement of any checks or fund transfer requests on account of prepetition Taxes and Fees dishonored or rejected as a result of the commencement of the Chapter 11 Cases.

EMERGENCY CONSIDERATION

48. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Local Rule 9013-1 and Bankruptcy Rule 6003, which authorize the 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. As described in detail above and in the First Day Declaration, immediate and irreparable harm would result if the relief requested herein is not granted. Accordingly, the Debtors submit that the requirements of Bankruptcy Rule 6003 are satisfied.

**DEBTORS' COMPLIANCE WITH BANKRUPTCY RULE
6004(a) AND WAIVER OF BANKRUPTCY RULE 6004(a) AND (h)**

49. With respect to any aspect of the relief sought herein that constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors request that the Court find that notice of this Motion is adequate under Bankruptcy Rule 6004(a) and waive the 14-day stay under Bankruptcy Rule 6004(h). As described above, the relief that the Debtors seek in this Motion is necessary to avoid immediate and irreparable harm to the Debtors. Thus, cause exists for the Court to find that notice of this Motion satisfies Bankruptcy Rule 6004(a) and waive the 14-day stay under Bankruptcy Rule 6004(h).

RESERVATION OF RIGHTS

50. Nothing in this Motion is intended to be nor shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any claim against the Debtors; (b) a waiver or limitation of the Debtors' or any other party in interest's right to dispute the amount of, basis for, or validity of any claim; (c) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable non-bankruptcy law; (d) a waiver of the obligation of any party in interest to file a proof of claim; (e) a promise or requirement to pay any particular claim; (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law; (g) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (h) an admission that any lien satisfied pursuant to this Motion is valid (and all rights to contest the extent, validity, or perfection or seek avoidance of all such liens are expressly reserved); or (i) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and

should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any other party in interest's rights to dispute such claim subsequently.

NOTICE

51. Notice of this Motion will be served on: (a) the Office of the United States Trustee for the Southern District of Texas; (b) Paul Hastings LLP, as counsel to the First Lien Agent and the Consenting Creditors; (c) counsel to the DIP Lenders; (d) the Banks; (e) the creditors listed on the Debtors' consolidated list of 30 creditors holding the largest unsecured claims; (f) the United States Attorney for the Southern District of Texas; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) the state attorneys general for states in which the Debtors conduct business; (j) the Taxing and Regulatory Authorities; (k) the Tax Processor; (l) the Tax Advisors; and (m) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, under the circumstances, no other or further notice is required.

52. A copy of this Motion is available on (a) the Court's website, at www.txs.uscourts.gov and (b) the website maintained by the Debtors' proposed claims and noticing agent, Kurtzman Carson Consultants, LLC d/b/a Verita Global, at <https://www.veritaglobal.net/ModivCare>.

[Remainder of page intentionally left blank.]

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order granting the relief requested in the Motion and such other and further relief as may be just and proper.

Dated: August 20, 2025

Respectfully submitted,

/s/ Timothy A. ("Tad") Davidson II

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*Proposed Attorneys for the Debtors
and Debtors in Possession*

CERTIFICATE OF SERVICE

I certify that on August 20, 2025, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas on those parties registered to receive electronic notices.

/s/ Timothy A. ("Tad") Davidson II

Timothy A. ("Tad") Davidson II

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

	X	
	:	
In re:	:	Chapter 11
	:	
MODIVCARE INC., <i>et al.</i> ,	:	Case No. 25-90309 (ARP)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	X	

**ORDER (A) AUTHORIZING DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND (B) GRANTING RELATED RELIEF**
[Relates to Docket No.]

Upon the emergency motion (the “*Motion*”)² of the Debtors for entry of an order (this “*Order*”) (a) authorizing, but not directing, the Debtors, in their sole discretion, to (i) pay certain prepetition taxes, assessments, fees, duties, service fees, and other charges due and owing, including any such taxes, assessments, fees, duties, service charges, and charges subsequently determined upon audit or otherwise to be owed, or any amounts owed to the Tax Processor and Tax Advisors on account of the services they provide (collectively, the “*Taxes and Fees*”), to various federal, state, local, and foreign taxing, licensing, and regulatory authorities and service providers that arose prior to the Petition Date, including all Taxes and Fees subsequently determined by audit or otherwise to be owed for periods prior to the Petition Date, (ii) continue to meet their obligations incurred in the ordinary course of business with respect to Taxes and Fees on a postpetition basis, and (iii) satisfy obligations with respect to audits and assessments; (b)

¹ A complete list of each of the Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Debtor ModivCare Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1100 & 1200, Denver, Colorado 80237.

² Capitalized terms used but not otherwise defined herein have the meaning assigned to them in the Motion.

authorizing financial institutions to honor and process related checks and transfers; and (c) granting related relief, all as more fully set forth in the Motion; and the Court having reviewed the Motion and the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary, except as set forth in the Motion with respect to entry of this Order; and upon the record herein; and after due deliberation thereon; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and the Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Debtors are authorized, but not directed, in their sole discretion, to pay (either directly or through the Tax Processor) to the Taxing and Regulatory Authorities (regardless of a Taxing and Regulatory Authority's inclusion on Exhibit A hereto) all Taxes and Fees relating to the period prior to the commencement of the Chapter 11 Cases as such amounts become due and owing in the ordinary course of business, including all Taxes and Fees subsequently determined to be due and owing upon audit, review, appeal, settlement or otherwise for periods prior to the Petition Date.

2. The Debtors are authorized, but not directed, to pay any and all amounts owed to the Tax Processor and Tax Advisors whether arising before or after the Petition Date; *provided,*

however, that postpetition fees for professional services provided by the Tax Processor and Tax Advisors will be subject to any order entered in the Chapter 11 Cases with respect to the Debtors' ordinary course professionals.

3. The Debtors are authorized, but not directed, to make future payments on account of postpetition Taxes and Fees in the ordinary course, including amounts paid through the Tax Processor consistent with historical practices.

4. Nothing contained in the Motion or this Order shall be construed to accelerate payments to any taxing authority that are not otherwise due and payable.

5. Prior to making a payment to any of the Taxing and Regulatory Authorities under the Motion, the Debtors are authorized, but not directed, in their sole discretion, to settle some or all of the Taxes and Fees for less than their face amount without further notice or hearing. Such relief will be without prejudice to the Debtors' rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors' ability to request further relief related to the Taxes and Fees in the future.

6. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the date and amount of the payment; (c) the category or type of payment, as further described and classified in the Motion; and (d) the Debtor or Debtors that made the payment. On the last business day of each month (beginning in September 2025) and ending upon entry of an order confirming a plan or dismissing or converting the Chapter 11 Cases, the Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, counsel to the First Lien Agent and Consenting Creditors, counsel to the DIP Lenders, and any statutory committee appointed in the Chapter 11 Cases covering all payments made pursuant to this Order during the prior month.

7. The Banks are authorized to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating to such obligations, to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payments. The Banks are authorized to accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of this Court, whether such checks, drafts, wires, or transfers are dated prior to, on, or subsequent to the Petition Date, without any duty to inquire otherwise.

8. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Chapter 11 Cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Order.

9. Nothing in the Motion or this Order, or any payment made pursuant to this Order, is intended to be or shall be deemed as (a) an implication or admission as to the amount of, basis for, or validity of any claim against the Debtors; (b) a waiver or limitation of the Debtors' or any other party in interest's right to dispute the amount of, basis for, or validity of any claim; (c) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable non-bankruptcy law; (d) a waiver of the obligation of any party in interest to file a proof of claim; (e) a promise or requirement to pay any particular claim; (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law; (g) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (h) an

admission that any lien satisfied pursuant to the Motion is valid (and all rights to contest the extent, validity, or perfection or seek avoidance of all such liens are expressly reserved); or (i) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code. Any payment made pursuant to this Order is not intended to be and should not be construed as an admission to the validity of any claim or waiver of the Debtors' or any other party in interest's rights to dispute such claim subsequently.

10. Notwithstanding anything to the contrary contained herein, any payment to be made hereunder, and any authorization contained herein, shall be subject to any interim and final orders, as applicable, approving the use of such cash collateral and/or the Debtors' entry into any postpetition financing facilities or credit agreements, and any budgets in connection therewith governing any such postpetition financing and/or use of cash collateral (each such order, a "***DIP Order***"). To the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control.

11. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied.

12. Notice of the Motion is adequate under Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules.

13. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Order shall be effective and enforceable immediately upon entry hereof.

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

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

Signed: _____, 2025
Houston, Texas

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Taxing and Regulatory Authorities List

Taxing and Regulatory Authorities List¹

Taxing Authority	Noticing Address	Tax Type
Abington Municipal Tax Collector	P O Box 981049 Boston, MA 02298-1049	Property Tax
Abington Township Tax Office	1176 Old York Rd, Abington, PA 19001	Regulatory Assessments
Alabama Department of Revenue	50 N Ripley St, Montgomery, AL 36130	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Albemarle County Tax Collector	PO Box 7604 Merrifield, VA 22116-7604	Property Tax
Alexandria Finance Department	301 King St, Alexandria, VA 22314	Property Tax
Alief ISD Tax Office	PO Box 368 Alief, TX 77411	Property Tax
AMERICAN FINANCIAL CREDIT SERVICES, INC.	PO BOC 4746 Carmel, MS 46082-3131	Property Tax

¹ The Taxing and Regulatory Authorities List reflects the Debtors' good faith efforts to identify all applicable Taxing and Regulatory Authorities. The inclusion or exclusion of any person or entity from the Taxing and Regulatory Authorities List is not intended to be determinative of whether such person or entity is a Taxing and Regulatory Authority to whom Taxes and Fees may be owed. The Debtors are authorized, but not directed, to pay all Taxes and Fees owed to any Taxing and Regulatory Authority, regardless of such Taxing and Regulatory Authority's inclusion or exclusion on the Taxing and Regulatory Authorities List.

Taxing Authority	Noticing Address	Tax Type
Amesbury Municipal Tax Collector	Dept. 460 P.O. Box 4110 Woburn, MA 01888-4110	Property Tax
Ansonia City Tax Collector	PO Box 253 Ansonia, CT 06401	Property Tax
Arizona Department of Revenue	1600 W Monroe St, Phoenix, AZ 85007	Income, Gross Receipts and Franchise Tax
Arkansas Department of Finance and Administration	1509 W 7th St, Little Rock, AR 72201	Income, Gross Receipts and Franchise Tax
Arkansas Dept. of Finance and Administration	1900 W 7th St, Little Rock, AR 72201	Regulatory Assessments
Asotin County Tax Collector	P O Box 429 Asotin, WA 99402	Property Tax
Attleboro Municipal Tax Collector	77 Park St Attleboro, MA 02703	Property Tax
Beaufort County Treasurer	PO Box 105176 Atlanta, SC 30348-5176	Property Tax
Bell County	Bell County Tax Assessor-Collector	Property Tax

Taxing Authority	Noticing Address	Tax Type
Benton County Tax Collector	2113 W Walnut St, Rogers, AR 72756	Property Tax
Berkheimer Tax Administrator	PO Box 21810. Lehigh Valley, PA 18002	Regulatory Assessments
Berks County Tax Collection Committee	1125 Berkshire Blvd, Suite 115, Wyomissing, PA 19610	Regulatory Assessments
Berlin Municipal Tax Collector	108 Shed Rd Berlin, VT 05602-9049	Property Tax
Bernalillo County Tax Collector	PO BOX 27800 Albuquerque, NM 87125-7800	Property Tax
Bexar County Tax Assessor-Collector	Vista Verde Plaza Building, 233 N. Pecos La Trinidad, San Antonio, TX 78207.	Property Tax
Bossier Parish Sheriff	204 Burt Blvd, Benton, LA 71006	Property Tax
Boston Assessing Department	1 City Hall Square, Room 301, Boston, MA 02201-2011	Property Tax
Bourne Municipal Tax Collector	PO BOX 4110 Department 7680 Woburn, MA 01888-4110	Property Tax

Taxing Authority	Noticing Address	Tax Type
Braintree Municipal Tax Collector	PO BOX 859209 Braintree, MA 02185-9209	Property Tax
Branford Town Tax Collector	Dept# 000303 PO Box 1380 Hartford, CT 06104-1380	Property Tax
Brazoria County Tax Office	111 E. Locust St. Angleton, TX 77515	Property Tax
Brazos County Tax Office	4151 County Park Ct, Bryan, TX 77802	Property Tax
Bridgeport City Tax Collector	325 Congress Street Bridgeport, CT 06604	Property Tax
Bristol City Tax Collector	PO Box 1040 Bristol, CT 06011-1040	Property Tax
Brockton Municipal Tax Collector	PO Box 1000 Brockton, MA 02303-1000	Property Tax
Brookfield Town Tax Collector	PO Box 508 Brookfield, CT 06804-0508	Property Tax
Brunswick County Tax Collector	P.O. Box 580335 Charlotte, NC 28258-0335	Property Tax

Taxing Authority	Noticing Address	Tax Type
Burlington Municipal Tax Collector	Dept.7330 P.O Box 4110 Woburn, MA 01888-4110	Property Tax
Burnet County Tax Assessor-Collector	1701 E. Polk St., Ste. 96, Burnet, TX 78611	Property Tax
California Department of Tax and Fee Administration (CDTFA)	651 Bannon Street, Suite 100, Sacramento, CA 95811-0299	Sales & Use Tax
California Franchise Tax Board	450 N St, Sacramento, CA 95814	Income, Gross Receipts and Franchise Tax
Cameron County Tax Assessor-Collector	835 E. Levee St., 1st Floor, Brownsville, TX 78520	Property Tax
Canton Town Tax Collector	PO Box 168 Collinsville, CT 06022-168	Property Tax
Chelan County Tax Collector	PO Box 1441 Wenatchee, WA 98807-1441	Property Tax
Chesapeake City Tax Collector	PO Box 16495 Chesapeake, VA 23328-6495	Property Tax
Cheshire Town Tax Collector	84 South Main Street PO BOX 129 Cheshire, CT 06410-0129	Property Tax

Taxing Authority	Noticing Address	Tax Type
Chesterfield County Tax Collector	P.O. Box 70 Chesterfield, VA 23832-0906	Property Tax
City of Holyoke Tax Collector	PO Box 4135 Woburn, MA 01888-4135	Property Tax
City of McAllen	311 N. 15th St McAllen, TX 78501	Property Tax
City of North Haven Tax Collector	PO Box 900 Hartford, CT 06143-0900	Property Tax
City Of Savannah, Georgia	P.O. Box 1027 2 East Bay Street Savannah, GA 31401	Regulatory Assessments
City of Worcester Tax Collector	P.O. Box 15588 Worcester, MA 01615-0588	Property Tax
Clallam County Tax Collector	223 East 4th St Ste 3 Port Angeles, WA 98362-3000	Property Tax
Clark County Treasurer's Office	300 Corporate Drive Suite 105, Jeffersonville, Indiana 47130	Property Tax
Clinton Town Tax Collector	54 East Main Street Clinton, CT 06413	Property Tax

Taxing Authority	Noticing Address	Tax Type
Colchester Town Tax Collector	127 Norwich Ave Colchester, CT 06415	Property Tax
Collin County Tax Assessor-Collector	P O Box 8046 McKinney, TX 75070-8046	Property Tax
Colonial Heights City Tax Collector	201 James Avenue P O Box 3401 Colonial Heights, VA 23834	Property Tax
Colorado Department of Revenue	1375 Sherman St, Denver, CO 80203	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Comal County Tax Assessor-Collector	205 N. Seguin Ave., New Braunfels, TX 78130	Property Tax
Comptroller of Maryland, Revenue Administration Division	301 W. Preston Street, Baltimore, MD 21201	Sales & Use Tax
Connecticut Department of Revenue Services	25 Sigourney St, Hartford, CT 06106	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Contra Costa County Tax Collector	PO Box 51104 Los Angeles, CA 90051-5104	Property Tax
Cowlitz County Tax Collector	207 North 4th Ave Kelso, WA 98626-4192	Property Tax

Taxing Authority	Noticing Address	Tax Type
Cromwell Town Tax Collector	41 West Street Cromwell, CT 06416	Property Tax
Culpeper Town Tax Collector	400 S Main Street Culpeper, VA 22701-3146	Property Tax
Cypress-Fairbanks ISD Tax Assessor-Collector	PO BOX 203908 Houston, TX 77216-3908	Property Tax
D.C. Office of Tax and Revenue	1101 4th Street, SW, Suite 270 West, Washington, DC 20024	Sales & Use Tax
Dallas County Tax Assessor-Collector	500 Elm St., Suite 3300, Dallas, TX 75202	Property Tax
Danbury City Tax Collector	PO Box 237 Danbury, CT 06813	Property Tax
Danville City Tax Collector	PO Box 3308 Danville, VA 24543	Property Tax
Dartmouth Municipal Tax Collector	PO Box 981003 Boston, MA 02298-1003	Property Tax
Delaware Department of Finance	820 N French St, Wilmington, DE 19801	Income, Gross Receipts and Franchise Tax

Taxing Authority	Noticing Address	Tax Type
Delaware Division of Corporations	401 Federal St #4, Dover, DE 19901	Regulatory Assessments
Delaware Division of Corporations (Dept of Revenue)	401 Federal Street – Suite 4 Dover, DE 19901	Income, Gross Receipts and Franchise Tax
Delaware Division of Corporations (Dept of State)	401 Federal St #4, Dover, DE 19901	Regulatory Assessments
Denton County Tax Assessor-Collector	1505 E. McKinney St., Denton, TX 76209	Property Tax
Denver Treasury Division	201 W Colfax Ave UNIT 1109, Denver, CO 80203	Property Tax
DeSoto County Tax Collector	365 Loshier St., Ste 110 Hernando, MS 38632-2144	Property Tax
District of Columbia Office of Tax and Revenue	1101 4th St SW, Washington, DC 20024	Income, Gross Receipts and Franchise Tax
Dona Ana County Tax Collector	PO BOX 1179 Las Cruces, NM 88004- 1179	Property Tax
Douglas County Tax Commissioner	6200 Fairburn Rd, Douglasville, GA 30134	Property Tax

Taxing Authority	Noticing Address	Tax Type
East Hampton Town Tax Collector	1 Community Dr East Hampton, CT 06424	Property Tax
East Haven Town Tax Collector	PO BOX 120306 East Haven, CT 06512-0306	Property Tax
East Lyme Town Tax Collector	PO Box 511 Niantic, CT 06357-0511	Property Tax
Ector County Tax Assessor-Collector	1010 E 8th St #100, Odessa, TX 79761, US	Property Tax
El Paso County Tax Assessor-Collector	301 Manny Martinez Dr., 1st Floor, El Paso, Texas 79905	Property Tax
Ellis County Tax Office	109 S Jackson St., P.O. Drawer 188, Waxahachie, TX 75165	Property Tax
Erath County Tax Assessor-Collector	222 E College St, Stephenville, TX 76401	Property Tax
Fairfield Town Tax Collector	PO Box 638 Fairfield, CT 06824	Property Tax
Fairhaven Municipal Tax Collector	40 Center Street Fairhaven, MA 2719	Property Tax

Taxing Authority	Noticing Address	Tax Type
First Colony L.I.D	11111 Katy Freeway #725 Houston, TX 77079-2197	Property Tax
Florence County Treasurer's Office	180 N Irby St # 106, Florence, SC 29501, US	Property Tax
Florida Department of Revenue	5050 W Tennessee St, Tallahassee, FL 32399	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Fluvanna County Tax Collector	PO Box 299 Palmyra, VA 22963-0299	Property Tax
Forrest County Tax Collector	PO Box 1689 Hattiesburg, MS 39403	Property Tax
Framingham Municipal Tax Collector	City of Framingham P.O. Box 847035 Boston, MA 02284-7035	Property Tax
Franklin County Tax Collector	400 East Locust Room 103 Union, MO 63084	Property Tax
Frederick County Tax Collector	PO Box 7418 Merrifield, VA 22116-7418	Property Tax
Fredericksburg City Tax Collector	P.O. Box 967 Fredericksburg, VA 22404	Property Tax

Taxing Authority	Noticing Address	Tax Type
Freetown Municipal Tax Collector	Department 6340 Woburn, MA 01888-4110	Property Tax
Galveston County Tax Office	722 21st Street (Moody Avenue), Galveston, TX 77550	Property Tax
Georgetown County Treasurer	PO Box 1422 Columbia, SC 29202-1422	Property Tax
Georgia Department of Revenue	1800 Century Blvd NE, Atlanta, GA 30345	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Glastonbury Town Tax Collector	PO Box 376 Glastonbury, CT 06033-0376	Property Tax
Gloucester County Tax Collector	6489 Main St Gloucester, VA 23061-6102	Property Tax
Granby Town Tax Collector	15 N Granby Rd Granby, CT 06035	Property Tax
Grant County Treasurer's Office	401 S Adams St # 229, Marion, IN 46953	Property Tax
Grays Harbor County Tax Collector	P.O. Box 3022 Tacoma, WA 98401-3022	Property Tax

Taxing Authority	Noticing Address	Tax Type
Groton Town Tax Collector	PO BOX 981061 Boston, CT 02298-1061	Property Tax
Hampton City Tax Collector	PO Box 3800 Hampton, VA 23663-3800	Property Tax
Hanover County Treasurer	PO Box 507 Hanover, VA 23069-0507	Property Tax
Harris County Tax Assessor-Collector	P.O. Box 4622, Houston, Texas 77210-4622	Property Tax
Harrison County Tax Collector	P.O. Box 1270 Gulfport, MS 39502	Property Tax
Hartford City Tax Collector	P O Box 412834 Boston, CT 02241-2834	Property Tax
Harwich Municipal Tax Collector	Department 7530 P O Box 4110 Woburn, MA 01888-4110	Property Tax
Hawaii Department of Taxation	830 Punchbowl St, Honolulu, HI 96813	Income, Gross Receipts and Franchise Tax
Hays County Tax Assessor-Collector	712 S Stagecoach Trail, Ste. 1120, San Marcos, TX 78666	Property Tax

Taxing Authority	Noticing Address	Tax Type
Henrico County Tax Collector	PO Box 105155 Atlanta, VA 30348-5155	Property Tax
Hidalgo County Tax Assessor-Collector	2804 S. Business Hwy 281, Edinburg, TX 78539	Property Tax
Hinds County Tax Collector	PO Box 1727 Jackson, MS 39215-1727	Property Tax
Holyoke Municipal Tax Collector	PO Box 4135 Woburn, MA 01888-4135	Property Tax
Hopewell City Tax Collector	PO Box 199 Hopewell, VA 23860-0199	Property Tax
Humble ISD Tax Office	P O Box 4020 Houston, TX 77210-4020	Property Tax
Idaho State Tax Commission	800 Park Blvd, Boise, ID 83712	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Illinois Department of Revenue	101 W Jefferson St, Springfield, IL 62702	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Indiana Department of Revenue	100 N Senate Ave, Indianapolis, IN 46204	Income, Gross Receipts and Franchise Tax; Sales & Use Tax

Taxing Authority	Noticing Address	Tax Type
Iowa Department of Revenue	201 E 14th St, Des Moines, IA 50319	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Island County Tax Collector	PO Box 699 Coupeville, WA 98239-0699	Property Tax
Isle of Wight County Tax Collector	PO Box 79 Isle Of Wight, VA 23397	Property Tax
James City County Tax Collector	PO Box 844637 Boston, VA 02284-4637	Property Tax
Jefferson County Tax Assessor-Collector	1001 Pearl St, Beaumont, TX 77701	Property Tax
Johnston County Tax Office	207 E Johnston St, Smithfield, NC 27577, US	Property Tax
Johnston County Treasurer	403 W. Main, Suite 103, Tishomingo, OK 73460	Property Tax
Kansas Department of Health and Environment	900 SW Jackson, Suite 900 N, Topeka, KS 66612	Regulatory Assessments
Kansas Department of Revenue	120 SE 10th Ave, Topeka, KS 66612	Income, Gross Receipts and Franchise Tax; Sales & Use Tax

Taxing Authority	Noticing Address	Tax Type
Kentucky Department of Revenue	200 Fair Oaks Ln, Frankfort, KY 40601	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
King County Tax Collector	201 South Jackson Street #710 Seattle, WA 98104	Property Tax
Kitsap County Tax Collector	PO Box 169 Port Orchard, WA 98366-0169	Property Tax
Laclede County Tax Collector	200 North Adams St. Lebanon, MO 65536	Regulatory Assessments
Lamar County Tax Collector	PO Box 1170 Vernon, AL 35592	Property Tax
Laredo ISD Tax Office	904 Juarez Ave Laredo, TX 78040	Property Tax
Lauderdale County Tax Collector	PO Box 794 Florence, AL 35631-0794	Property Tax
Lee County Tax Collector	Dept PP P O Box 2413 Opelika, AL 36803-2413	Property Tax
Leflore County Assessor	100 S. Broadway, Suite A, Poteau, OK 74953	Property Tax

Taxing Authority	Noticing Address	Tax Type
Los Angeles County Tax Collector	P.O. BOX 54027 Los Angeles, CA 90054-0027	Property Tax
Loudoun County Tax Collector	PO Box 1000 Leesburg, VA 20177-1000	Property Tax
Louisiana Department of Revenue	617 N 3rd St, Baton Rouge, LA 70802	Income, Gross Receipts and Franchise Tax
Lubbock County Tax Assessor-Collector	916 Main St, Suite 102, Lubbock, TX 79401	Property Tax
Lynchburg City Tax Collector	PO Box 9000 Lynchburg, VA 24505-9000	Property Tax
Madison Town Tax Collector	PO Box 587 Madison, CT 06443	Property Tax
Maine Revenue Services	51 State House Station, Augusta, ME 04333	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Manatee County Tax Collector	P.O. Box 25300 Bradenton, FL 34206-5300	Property Tax
Manchester Town Tax Collector	P O BOX 191 Manchester, CT 06045-0191	Property Tax

Taxing Authority	Noticing Address	Tax Type
Maricopa County Treasurer	PO Box 52133 Phoenix, AZ 85072-2133	Property Tax
Marin County Tax Collector	P.O. BOX 4220 San Rafael, CA 94913-4220	Property Tax
Maryland Comptroller of the Treasury	80 Calvert St, Annapolis, MD 21404	Income, Gross Receipts and Franchise Tax
Maryland Dept of Assessments & Taxation	PO Box 17052 Baltimore, MD 21297-1052	Property Tax
Mason County Treasurer	304 E. Ludington Avenue, Suite 104, Ludington, MI 49431-2121	Property Tax
Massachusetts Department of Revenue	100 Cambridge Street, Boston, MA 02114	Sales & Use Tax
Meriden City Tax Collector	PO Box 150431 Hartford, CT 06115-0431	Property Tax
Michigan Department of Treasury	430 W Allegan St, Lansing, MI 48922	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Middletown City Tax Collector	245 DeKoven Drive Middletown, CT 06457	Property Tax

Taxing Authority	Noticing Address	Tax Type
Milford City Tax Collector	PO Box 3025 Milford, CT 06460-0825	Property Tax
Milford Municipal Tax Collector	Department 2450 P.O. Box 986500 Boston, MA 02298-6500	Property Tax
Minnesota Department of Revenue	600 N Robert St, St Paul, MN 55101	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Mississippi Department of Revenue	500 Greymont Ave, Jackson, MS 39202	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Missouri Department of Revenue	301 W High St, Jefferson City, MO 65101	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
ModioHealth, Inc.	182 Howard St., #645, San Francisco, CA 94105	Regulatory Assessments
Monroe Town Tax Collector	7 Fan Hill Rd Monroe, CT 06468	Property Tax
Montana Department of Revenue	125 N Roberts St, Helena, MT 59620	Income, Gross Receipts and Franchise Tax
Montgomery County Tax Assessor-Collector	400 N San Jacinto St, Conroe, TX 77301	Property Tax

Taxing Authority	Noticing Address	Tax Type
Naugatuck City Tax Collector	Department 6070 PO Box 4110 Woburn, CT 01888-4110	Property Tax
Nebraska Department of Revenue	301 Centennial Mall S, Lincoln, NE 68509	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
New Britain City Tax Collector	27 West Main Street Room 104 New Britain, CT 06051-4237	Property Tax
New Fairfield Town Tax Collector	4 Brush Hill Rd New Fairfield, CT 06812	Property Tax
New Hampshire Department of Revenue Administration	45 Chenell Dr, Concord, NH 03302	Income, Gross Receipts and Franchise Tax
New Haven City Tax Collector	165 Church ST New Haven, CT 06510	Property Tax
New Jersey Department of the Treasury	50 Barrack St, Trenton, NJ 08625	Income, Gross Receipts and Franchise Tax
New Jersey Division of Taxation	50 Barrack Street, Trenton, NJ 08695	Sales & Use Tax
New Mexico Department of Transportation	1120 Cerrillos Road Santa Fe, NM 87505	Regulatory Assessments

Taxing Authority	Noticing Address	Tax Type
New Mexico Public Regulation Commission	142 W Palace Ave, Santa Fe, NM 87501	Regulatory Assessments
New Mexico Taxation and Revenue Department	1100 S St Francis Dr, Santa Fe, NM 87504	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
New Milford Town Tax Collector	PO Box 150416 Hartford, CT 06115-0416	Property Tax
New York City Department of Finance	1 Centre St, New York, NY 10007	Income, Gross Receipts and Franchise Tax
New York State Department of Taxation and Finance	89 Washington Ave, Albany, NY 12234	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Newington Town Tax Collector	200 Garfield St. Newington, CT 06111	Property Tax
Newport News City Tax Collector	PO Box 975 Newport News, VA 23607-0975	Property Tax
Newton Municipal Tax Collector	PO Box 9137 Newton, MA 02460-9137	Property Tax
Newtown Town Tax Collector	PO BOX 5 Newtown, CT 06470	Property Tax

Taxing Authority	Noticing Address	Tax Type
Norfolk City Tax Collector	PO Box 749456 Atlanta, VA 30374-9456	Property Tax
North Adams Municipal Tax Collector	10 Main Street North Adams, MA 01247	Property Tax
North Andover Municipal Tax Collector	Department 7640 PO Box 4110 Woburn, MA 01888-4110	Property Tax
North Branford Town Tax Collector	PO Box 349 North Branford, CT 06471	Property Tax
North Carolina Department of Revenue	501 N Wilmington St, Raleigh, NC 27604	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
North Haven Town Tax Collector	18 Church ST North Haven, CT 06473	Property Tax
Northborough Municipal Tax Collector	Department 3810 PO Box 4110 Woburn, MA 01888-4110	Property Tax
Norton City Tax Collector	618 Virginia Avenue NW, P.O. Box 618, Norton, VA 24273	Regulatory Assessments
Norwalk City Tax Collector	125 East Avenue Norwalk, CT 06851	Property Tax

Taxing Authority	Noticing Address	Tax Type
Norwich City Tax Collector	100 Broadway Norwich, CT 06360	Property Tax
Nueces County Tax Assessor-Collector	901 Leopard St, Suite 301, Corpus Christi, TX 78401	Property Tax
Oak Park City Treasurer (Oakland)	14000 Oak Park Blvd Oak Park, MI 48237	Property Tax
OFFICE OF LONG-TERM LIVING	P O BOX 8025 HARRISBURG, PA 17105-8025	Regulatory Assessments
Ohio Department of Taxation	30 E Broad St, Columbus, OH 43215	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Okanogan County Tax Collector	PO Box 111 Okanogan, WA 98840	Property Tax
Oklahoma Tax Commission	2501 N Lincoln Blvd, Oklahoma City, OK 73194	Income, Gross Receipts and Franchise Tax
Old Saybrook Town Tax Collector	PO BOX 844511 Boston, CT 02284-4511	Property Tax
Onslow County Tax Collector	234 NW Corridor BLVD Jacksonville, NC 28540	Property Tax

Taxing Authority	Noticing Address	Tax Type
Orange County Tax Collector	PO Box 545100 Orlando, FL 32854-5100	Property Tax
Orange Town Tax Collector	617 Orange Center Rd Orange, CT 06477	Property Tax
Oregon Department of Revenue	955 Center St NE, Salem, OR 97301	Income, Gross Receipts and Franchise Tax
Orleans Municipal Tax Collector	PO BOX 881 Reading, MA 01867-0407	Property Tax
Parker County Appraisal District	1108 Santa Fe Dr, Weatherford, TX 76086	Property Tax
Pennsylvania Department of Revenue	1101 Pine St, Harrisburg, PA 17101	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Petersburg, Virginia, Commissioner of the Revenue	144 N Sycamore St, Petersburg, VA 23803	Regulatory Assessments
Pierce County Tax Collector	PO Box 11621 Tacoma, WA 98411-6621	Property Tax
Pima County Treasurer	240 N. Stone Avenue Tucson, AZ 85701-1199	Property Tax

Taxing Authority	Noticing Address	Tax Type
Pittsfield Municipal Tax Collector	City of Pittsfield P O Box 981063 Boston, MA 02298-1063	Property Tax
Poquoson City Tax Collector	P.O. Box 2319 Poquoson, VA 23662-0319	Property Tax
Portsmouth City Tax Collector	PO Box 7847 Portsmouth, VA 23707-0847	Property Tax
Potter County Tax Assessor-Collector	900 S Polk St, Amarillo, TX 79101	Property Tax
Pottsville City Hall	404 W. Market Street, Pottsville, PA 17901	Regulatory Assessments
Putnam Town Tax Collector	Department 1510 PO Box 986500 Boston, CT 02298-6500	Property Tax
Rankin County Tax Collector	211 E. Government St., Ste. B Brandon, MS 39042-3269	Property Tax
Reeves County Appraisal District	PO Box 1229 Pecos, TX 79772	Property Tax
Rhode Island Division of Taxation	1 Capitol Hill, Providence, RI 02908	Income, Gross Receipts and Franchise Tax; Sales & Use Tax

Taxing Authority	Noticing Address	Tax Type
Richmond City Tax Collector	PO BOX 70622 Philadelphia, VA 19176-0622	Property Tax
Ridgefield Town Tax Collector	400 Main St PO BOX 299 Ridgefield, CT 06877-0299	Property Tax; Regulatory Assessments
Roanoke City Tax Collector	P.O. Box 1451 Roanoke, VA 24007-1451	Property Tax
Rocky Hill Town Tax Collector	PO Box 629 Rocky Hill, CT 06067	Property Tax
Rutherford County Tax Collector	125 W 3rd Street, Rutherfordton, NC 28139	Property Tax
San Diego County Tax Collector	PO BOX 129009 San Diego, CA 92112	Property Tax
San Mateo County Tax Collector	PO Box 45901 San Francisco, CA 94145-0901	Property Tax
Sandwich Municipal Tax Collector	PO Box 986535 Department 1200 Boston, MA 02298-6535	Property Tax
Sault Sainte Marie City Treasurer (Chippewa)	225 E Portage Ave Sault Sainte Marie, MI 49783	Property Tax

Taxing Authority	Noticing Address	Tax Type
Seymour Town Tax Collector	P O Box 471 Bridgeport, CT 06601-0471	Property Tax
Shelby County Occupational License Fee Office	419 Washington Street, Shelbyville, KY 40065	Regulatory Assessments
Shelton City Tax Collector	PO Box 273 Shelton, CT 06484-0273	Property Tax
Simsbury Town Tax Collector	PO BOX 4156 Woburn, CT 01888-4156	Property Tax
Solano County Treasury	PO Box 51094 Los Angeles, CA 90051-5394	Property Tax
South Carolina Department of Revenue	301 Gervais St, Columbia, SC 29201	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Southbury Town Tax Collector	Department 3610 PO Box 4110 Woburn, CT 01888-4110	Property Tax
Southington Town Tax Collector	P.O. Box 579 Southington, CT 06489-0579	Property Tax
Spokane County Tax Collector	P.O. Box 199 Spokane, WA 99210-0199	Property Tax

Taxing Authority	Noticing Address	Tax Type
Spotsylvania County Tax Collector	PO Box 9000 Spotsylvania, VA 22553	Property Tax
Spring ISD Tax Office	PO Box 676511 Dallas, TX 75267-6511	Property Tax
Springfield City Tax Collector	PO Box 4124 Woburn, MA 01888-4124	Property Tax
Stafford County Tax Collector	P.O. Box 5000 Stafford, VA 22555-5000	Property Tax
Stamford City Tax Collector	PO Box 50 Stamford, CT 06904-0050	Property Tax
Stanislaus County Treasurer-Tax Collector	1010 10th St, Suite 2500, Modesto, CA 95354	Property Tax
Stratford Town Tax Collector	PO Box 9722 Stratford, CT 06615-9122	Property Tax
Swampscott Municipal Tax Collector	P O Box 886 Reading, MA 01867-0124	Property Tax
Tarrant County Tax Assessor-Collector	PO Box 961018 Fort Worth, TX 76161-0018	Property Tax

Taxing Authority	Noticing Address	Tax Type
Taylor County Tax Collector	1534 S. Treadaway Blvd. Abilene, TX	Property Tax
Tennessee Department of Revenue	500 James Robertson Pkwy, Nashville, TN 37243	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Texas Comptroller of Public Accounts	111 E 17th St, Austin, TX 78774	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Texas Department Of Licensing And Regulation	920 Colorado St, Austin, TX 78701	Regulatory Assessments
The Agency for Health Care Administration	2727 Mahan Drive, Tallahassee, Florida 32308	Regulatory Assessments
Thurston County Tax Collector	3000 PACIFIC AVE SE Olympia, WA 98501-2043	Property Tax
Tom Green County Appraisal District	2302 Pulliam St, San Angelo, TX 76905	Property Tax
Tomball ISD Tax Office	PO Box 276 Tomball, TX 77377-0276	Property Tax
Torrington City Tax Collector	140 Main Street, Room 134 Torrington, CT 06790	Property Tax

Taxing Authority	Noticing Address	Tax Type
Town of Brattleboro	230 Main St Suite 111 Brattleboro, VT 05301	Property Tax
Township Of Neptune New Jersey	25 Neptune Boulevard, Neptune, NJ 07753	Regulatory Assessments
Travis County Tax Assessor-Collector	P.O. Box 149326, Austin, TX 78714-9326	Property Tax
Treasurer-State Of New Jersey	125 West State Street, Trenton, NJ 08625	Regulatory Assessments
Trumbull Town Tax Collector	5866 Main St PO Box 110326 Trumbull, CT 06611-0326	Property Tax
U.S. Department of the Treasury	1500 Pennsylvania Ave., NW, Washington, DC 20220	Income, Gross Receipts and Franchise Tax
Utah State Tax Commission	210 N 1950 W, Salt Lake City, UT 84134	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Vermont Department of Taxes	133 State St, Montpelier, VT 05633	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Vernon Town Tax Collector	8 Park Place PO Box 387 Vernon, CT 06066	Property Tax

Taxing Authority	Noticing Address	Tax Type
Virginia Department of Taxation	600 E Main St, Richmond, VA 23219	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Walla Walla County Tax Collector	500 W Main St PO Box 777 Walla Walla, WA 99362	Property Tax
Wallingford Town Tax Collector	PO Box 5003 Wallingford, CT 06492-7503	Property Tax
Warren County Tax Collector	PO Box 1540 Front Royal, VA 22630-0033	Property Tax
Washington Department of Revenue	6400 Linderson Way SW, Tumwater, WA 98501	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Water Valley City Tax Collector	PO Box 888 Water Valley, MS 38965-0888	Property Tax
Waterbury City Tax Collector	PO BOX 1560 Hartford, CT 06144-1560	Property Tax
Waterford Town Tax Collector	15 Rope Ferry Road Waterford, CT 06385-2886	Property Tax
Watertown Town Tax Collector	61 Echo Lake Road Watertown, CT 06795	Property Tax

Taxing Authority	Noticing Address	Tax Type
Webb County Tax Assessor-Collector	1110 Victoria St, Suite 107, Laredo, TX 78040	Property Tax
West Haven City Tax Collector	PO BOX 150461 Hartford, CT 06115-0461	Property Tax
West Virginia State Tax Department	1101 Kanawha Blvd E, Charleston, WV 25301	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Westport Town Tax Collector	PO Box 350 Westport, CT 06881-0350	Property Tax
Wethersfield Town Tax Collector	PO Box 150452 Hartford, CT 06115-0452	Property Tax
Whatcom County Tax Collector	311 grand Ave Suite 104 Bellingham, WA 98225-4038	Property Tax
Wichita County Tax Assessor-Collector	600 Scott Ave, Suite 103, Wichita Falls, TX 76301	Property Tax
Williamson County Trustee's Office	1320 West Main Street, Suite 203, Franklin, TN 37064.	Property Tax
Wilson County Trustee	228 E Main St, Room 102, Lebanon, TN 37087	Property Tax

Taxing Authority	Noticing Address	Tax Type
Wilton Town Tax Collector	238 Danbury Rd Wilton, CT 06897	Property Tax
Winchester Town Tax Collector	338 Main St Winsted, CT 06098	Property Tax
Windham Town Tax Collector	PO Box 2020 Dept# 000304 Hartford, CT 06144-2020	Property Tax
Windsor Town Tax Collector	275 Broad St Windsor, CT 06095	Property Tax
Winterville City Tax Collector	PO Box 1459 Winterville, NC 28590-1459	Property Tax
Wisconsin Department of Revenue	2135 Rimrock Rd, Madison, WI 53713	Income, Gross Receipts and Franchise Tax; Sales & Use Tax
Woburn Municipal Tax Collector	City of Woburn PO Box 848201 Boston, MA 2284	Property Tax
Wolcott Town Tax Collector	10 Kenea Ave Wolcott, CT 06716	Property Tax
Yakima County Tax Collector	PO Box 22530 Yakima, WA 98907-2530	Property Tax

Taxing Authority	Noticing Address	Tax Type
Yalobusha County Tax Collector	PO Box 1552 Water Valley, MS 38965	Property Tax
York County Tax Collector	PO Box 79172 Baltimore, VA 21279-0172	Property Tax