

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

In re:	)	
	)	Chapter 11
	)	
STAGE STORES, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-32564 (DRJ)
	)	
Debtors.	)	(Joint Administration Requested)
	)	(Emergency Hearing Requested)

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

**EMERGENCY RELIEF HAS BEEN REQUESTED. A HEARING WILL BE CONDUCTED ON THIS MATTER ON MAY 11, 2020, AT 3:00 P.M. (CENTRAL TIME) IN COURTROOM 404, 4TH FLOOR, 515 RUSK STREET, HOUSTON, TEXAS 77002. IF YOU OBJECT TO THE RELIEF REQUESTED OR YOU BELIEVE THAT EMERGENCY CONSIDERATION IS NOT WARRANTED, YOU MUST EITHER APPEAR AT THE HEARING OR FILE A WRITTEN RESPONSE PRIOR TO THE HEARING. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.**

**RELIEF IS REQUESTED NOT LATER THAN MAY 11, 2020.**

**PLEASE NOTE THAT ON MARCH 24, 2020, THROUGH THE ENTRY OF GENERAL ORDER 2020-10, THE COURT INVOKED THE PROTOCOL FOR EMERGENCY PUBLIC HEALTH OR SAFETY CONDITIONS.**

**IT IS ANTICIPATED THAT ALL PERSONS WILL APPEAR TELEPHONICALLY AND ALSO MAY APPEAR VIA VIDEO AT THIS HEARING.**

**AUDIO COMMUNICATION WILL BE BY USE OF THE COURT'S REGULAR DIAL-IN NUMBER. THE DIAL-IN NUMBER IS +1(832)-917-1510. YOU WILL BE RESPONSIBLE FOR YOUR OWN LONG-DISTANCE CHARGES. YOU WILL BE ASKED TO KEY IN THE CONFERENCE ROOM NUMBER. JUDGE JONES'S CONFERENCE ROOM NUMBER IS 205691.**

**PARTIES MAY PARTICIPATE IN ELECTRONIC HEARINGS BY USE OF AN INTERNET CONNECTION. THE INTERNET SITE IS WWW.JOIN.ME. PERSONS CONNECTING BY MOBILE DEVICE WILL NEED TO DOWNLOAD THE FREE JOIN.ME APPLICATION.**

**ONCE CONNECTED TO WWW.JOIN.ME, A PARTICIPANT MUST SELECT "JOIN A MEETING". THE CODE FOR JOINING THIS HEARING BEFORE JUDGE JONES IS "JUDGE JONES". THE NEXT SCREEN WILL HAVE A PLACE FOR THE PARTICIPANT'S NAME IN THE LOWER LEFT CORNER. PLEASE COMPLETE THE NAME AND CLICK "NOTIFY". HEARING APPEARANCES SHOULD BE MADE ELECTRONICALLY AND IN ADVANCE OF THE HEARING. YOU MAY MAKE YOUR ELECTRONIC APPEARANCE BY:**

- 1) GOING TO THE SOUTHERN DISTRICT OF TEXAS WEBSITE;**
- 2) SELECTING "BANKRUPTCY COURT" FROM THE TOP MENU;**
- 3) SELECTING JUDGES' PROCEDURES AND SCHEDULES;**
- 4) SELECTING "VIEW HOME PAGE" FOR JUDGE DAVID R. JONES;**

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Stage Stores, Inc. (6900) and Specialty Retailers, Inc. (1900). The Debtors' service address is: 2425 West Loop South, Houston, Texas 77027.



5) UNDER “ELECTRONIC APPEARANCE” SELECT “CLICK HERE TO SUBMIT ELECTRONIC APPEARANCE;”  
6) SELECT IN RE STAGE STORES, INC., *ET AL.* FROM THE LIST OF ELECTRONIC APPEARANCE LINKS; AND  
7) AFTER SELECTING IN RE STAGE STORES, INC., *ET AL.* FROM THE LIST, COMPLETE THE REQUIRED FIELDS AND HIT THE “SUBMIT” BUTTON AT THE BOTTOM OF THE PAGE.  
SUBMITTING YOUR APPEARANCE ELECTRONICALLY IN ADVANCE OF THE HEARING WILL NEGATE THE NEED TO MAKE AN APPEARANCE ON THE RECORD AT THE HEARING.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this motion (this “Motion”):<sup>2</sup>

### **Relief Requested**

1. The Debtors seek entry of an order, substantially in the form attached hereto, (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees (as each is defined herein) without regard to whether such obligations accrued or arose before or after the Petition Date, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, and (b) granting related relief.

### **Jurisdiction and Venue**

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

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

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 6003,

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<sup>2</sup> The facts and circumstances supporting this Motion are set forth in the *Declaration of Elaine D. Crowley, Chief Restructuring Officer of Stage Stores Inc., in Support of Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously with this Motion and incorporated by reference herein.

6004, and 9019 and rule 9013-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”).

### **Background**<sup>3</sup>

5. The Debtors are apparel, accessories, cosmetics, footwear, and home goods retailers that operate department stores under the Bealls, Goody’s, Palais Royal, Peebles, and Stage brands and off-price stores under the Gordmans brand. The Debtors employ approximately 14,694 employees, who operate approximately 700 stores across forty-two states. The Debtors’ department stores predominately serve small towns and rural communities, and the Debtors’ off-price stores are mostly located in mid-sized Midwest markets. The Debtors’ 2019 revenue was approximately \$1.6 billion.

6. On May 10, 2020, (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors have concurrently filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

### **Taxes and Fees Overview**

7. In the ordinary course of business, the Debtors collect, withhold, and incur taxes and fees owed to more than 1,000 taxing authorities nationwide related to sales and use,

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<sup>3</sup> As more fully described in the First Day Declaration, as a result of the global pandemic caused by COVID-19, the majority of the Debtors’ employees remain on furlough as of the date hereof and certain of the Debtors’ accounting and reporting systems are not fully up to date. All estimated figures utilized in this Motion are based on the best currently-available information.

withholding, property, income, franchise, operations, third-party services, employees,<sup>4</sup> as well as other business and regulatory fees and charges (collectively, the “Taxes and Fees”). The Debtors pay or remit, as applicable, Taxes and Fees weekly, monthly, bi-monthly, quarterly, semi-annually, annually, or on other terms to various federal, state, and local governments and applicable authorities (collectively, the “Authorities”), depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as Exhibit A.<sup>5</sup> The Taxes and Fees typically are, but not exclusively, remitted and paid by the Debtors through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors use these credits in the ordinary course of business to offset against future Taxes or Fees, or have such amounts refunded to the Debtors.

8. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority to continue making such payments where:

(a) Taxes and Fees have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (b) payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities, which may give rise to interest and other penalties; and (c) Taxes and Fees incurred for prepetition periods that may become due

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<sup>4</sup> The Debtors do not seek authority to pay prepetition amounts related to employment taxes and payroll withholding taxes under this Motion, but rather request such authority as part of the *Debtors’ Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief* which has been filed concurrently herewith.

<sup>5</sup> Although Exhibit A is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit A. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on Exhibit A.

and payable after the commencement of these chapter 11 cases. For the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees accrued or incurred postpetition and Taxes and Fees for so-called “straddle” periods.<sup>6</sup>

9. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors’ attention from the reorganization process; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors’ directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors’ restructuring. Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or both. The Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors’ estates.

10. The Debtors estimate that approximately \$2,163,000 in Taxes and Fees relating to the prepetition period have accrued and may become due and owing (or arise in connection with a collateral or bond posting obligation), either in the ordinary course, in connection with audits, or in connection with resolutions or statutory “amnesty” provisions, after the Petition Date.

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<sup>6</sup> Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to Section 503(b)(1)(B). A recent Delaware bankruptcy court decision held that the portion of a “straddle” tax claim that is attributable to the prepetition portion of a “straddle” period is not entitled to administrative priority and, in fact, is not entitled to priority under Section 507(a)(8)(A). Because the Debtors could be subject to late payment penalties and interest in the event they do not pay such “straddle” Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such “straddle” Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of such “straddle” Taxes and Fees and to seek reimbursement of any portion of a payment that was made that ultimately is not entitled to administrative or priority treatment.

<b>Category</b>	<b>Description</b>	<b>Approximate Amount Accrued and Unpaid as of Petition Date</b>	<b>Approximate Amount Due During the First 21 Days</b>
<b>Sales and Use Taxes</b>	The Debtors collect and remit sales, use, and related taxes to the Authorities in various states in connection with the sale of goods or services at store locations in those states and through online sales. Generally, the Debtors collect and remit sales and use taxes to the relevant Authorities on a monthly basis.	\$250,000	\$250,000
<b>Property Taxes</b>	State and local laws in the jurisdictions where the Debtors operate generally grant the Authorities the power to levy property taxes against the Debtors' real and personal property. To avoid the imposition of statutory liens on their real or personal property, the Debtors typically pay these taxes in the ordinary course of business on an annual basis.	\$115,000	\$115,000
<b>Income and Other Taxes</b>	The Debtors pay income, withholding, or similar taxes to federal, state, and local Authorities. State and local Authorities assess these taxes in one of the following manners: (a) a minimum tax on all businesses; (b) a tax based on gross receipts, gross margin, or net operating income; (c) a tax on an entity's total capital/equity or pro forma calculation thereof; or (d) other similar payment obligations. The Debtors pay such taxes on an annual basis.	\$720,000	\$720,000
<b>Business and License Fees</b>	The Debtors operate in jurisdictions that impose business and license fees and other similar fees, which the Debtors pay in the ordinary course of business.	\$30,000	\$30,000
<b>Franchise Taxes</b>	The Debtors pay franchise taxes required to conduct business in the ordinary course.	\$18,000	\$18,000
<b>Audits</b>	The Debtors are currently subject to ongoing audit investigations and may be subject to further investigations on account of tax returns and/or tax obligations in prior years. This figure includes investigations by the Authorities with respect to the above categories of Taxes and Fees, which may result in the imposition of additional prepetition Taxes and Fees being assessed against the Debtors, including interest on late payment of taxes.	\$0	\$1,000,000
<b>Total</b>		<b>\$1,163,000</b>	<b>\$2,163,000</b>

**I. Sales and Use Taxes.**

11. The Debtors incur, collect, and remit sales and use taxes to the Authorities in connection with the sale and purchase of goods and services (collectively, the “Sales and Use Taxes”). The Debtors sell a variety of goods and services online and at store locations in various states. The Debtors purchase a variety of goods and services necessary for the operation of their business from vendors that may not operate or be registered to collect tax in the jurisdiction where the goods are to be delivered or the services are to be performed. In these cases, applicable law generally requires the Debtors to pay use taxes on such purchases to the applicable Authorities. The Sales and Use Taxes come due in the ordinary course of business, and the Debtors generally remit Sales and Use Taxes on a monthly basis, depending on the Authority.

12. In the 2019 fiscal year, the Debtors paid approximately \$118,000,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$250,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities, \$250,000 of which will become payable during the first twenty-one days following the Petition Date.

**II. Property Taxes.**

13. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors’ real and personal property (collectively, the “Property Taxes”). The Debtors pay Property Taxes on the properties that they own. In addition, the Debtors also lease the majority of properties where stores are operated. Many of these leases provide that the Debtors will remit applicable Property Taxes to the landlords,

and the landlords then remit the Property Taxes to the applicable Authority.<sup>7</sup> In other instances, the Debtors pay the Property Taxes with respect to the applicable property directly to the Applicable Authority. To avoid the imposition of statutory liens on their real and personal property and the leased properties, the Debtors typically pay Property Taxes in the ordinary course of business on an annual, semi-annual, or monthly basis, depending on the Authority. In the 2019 fiscal year, the Debtors paid approximately \$5,700,000 in Property Taxes to the applicable Authorities. The Debtors estimate that they have accrued approximately \$115,000 in Property Taxes as of the Petition Date, of which approximately \$115,000 are currently payable or will become payable during the first twenty-one days following the Petition Date.

### **III. Income and Other Taxes.**

14. In the ordinary course of operating their businesses, the Debtors pay income, withholding, or similar taxes to federal, state, and local Authorities to operate their business in the applicable taxing jurisdictions (the “Income and Other Taxes”). State and local Authorities assess these taxes in one of the following manners: (a) a minimum tax on all businesses; (b) a tax based on gross receipts, gross margin, or net operating income; (c) a tax on an entity’s total capital/equity or pro forma calculation thereof; or (d) other similar payment obligations. The Debtors typically pay Income and Other Taxes on an annual basis.<sup>8</sup> The Debtors estimate that they have accrued approximately \$720,000 in Income and Other Taxes as of the Petition Date, of which approximately \$720,000 is currently payable or will become payable during the first twenty-one days following the Petition Date.

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<sup>7</sup> In such instances, the due Property Taxes are recorded in the Debtors’ books and records as payable to the particular landlord.

<sup>8</sup> In certain jurisdictions, franchise taxes are included on the Debtors’ state income tax return. For the avoidance of doubt, the Debtors are seeking authority to continue remitting franchise taxes which are included on income tax returns in the ordinary course of business and consistent with past practices.



**IV. Business and License Fees.**

15. The Debtors operate in jurisdictions that impose business and license fees and other similar fees to operate their business (the “Business and License Fees”). The Debtors remit these Business and License Fees to the relevant Authorities on a monthly, quarterly, or annual basis, depending on the applicable Authority. The Debtors estimate that they have accrued approximately \$30,000 in Business and License Fees as of the Petition Date, of which approximately \$30,000 is currently payable or will become payable during the first 21 days following the Petition Date.

**V. Franchise Taxes.**

16. The Debtors are required to pay various state franchise taxes in order to continue conducting their business pursuant to state laws (the “Franchise Taxes”). Failure to pay Franchise Taxes as they become due in the ordinary course likely would cause the Debtors to lose their ability to conduct business in the applicable jurisdictions. The Debtors typically pay the Franchise Taxes on an annual or semi-annual basis, depending on the Authority. In the 2019 fiscal year, the Debtors paid approximately \$15,000 in Franchise Taxes. The Debtors estimate that they have accrued approximately \$18,000 on account of prepetition Franchise Taxes as of the Petition Date, of which approximately \$18,000 is currently payable or will become payable during the first twenty-one days following the Petition Date.

**VI. Audits.**

17. The Debtors are currently subject to ongoing audit investigations and may be subject to further investigations on account of tax returns and/or tax obligations in prior years (collectively, the “Audits”). The Debtors estimate that approximately \$1,000,000 in Taxes and Fees on account of Audits relating to the prepetition period have accrued and may become due and owing after the Petition Date. This figure includes investigations by the Authorities with respect

to the above categories of Taxes and Fees, which may result in the imposition of additional prepetition Taxes and Fees being assessed against the Debtors, including interest on late payment of taxes (such additional Taxes and Fees, the “Assessments”). This figure also includes Assessments that may already have been made but are being contested in appropriate judicial or administrative proceedings, as well as amounts that may need to be posted as collateral in order to contest asserted Assessment amounts. Out of an abundance of caution, the Debtors seek authority, but not direction, to pay or remit tax obligations on account of the Audits as they arise in the ordinary course of the Debtors’ business, including as a result of any resolutions of issues addressed in an audit. Nothing in the above table, this Motion, or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit or Assessment. Furthermore, the Debtors reserve the right to contest any Assessment, if any, claimed to be due as a result of the Audits.

### **Basis for Relief**

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

18. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate). For example, all U.S. federal internal revenue tax withheld is considered to be held in a

special fund in trust for the United States. *Id.* at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” taxes, the Debtors should be permitted to pay those funds to the Authorities as they become due.<sup>9</sup>

**II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Priority Treatment under the Bankruptcy Code.**

19. Claims for certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Authorities may attempt to assess interest and penalties if such amounts are not paid. Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.<sup>10</sup> Payment of such Taxes and Fees likely will give Authorities no more than what they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on Taxes and Fees during these chapter 11 cases.

20. It is also likely that at least some of the Taxes and Fees may be entitled to secured status on the property owned by the Debtors. As secured claims, these Taxes and Fees would be entitled to priority treatment when the Debtors sell the property that these Taxes and Fees are

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<sup>9</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

<sup>10</sup> A recent opinion of the United States Bankruptcy Court for the District of Delaware creates some uncertainty as to (1) whether prepetition income taxes related to the Debtors’ current tax year should be entitled to administrative treatment under section 503(b)(1)(B)(i) of the Bankruptcy Code, and (2) whether prepetition income taxes, including those related to the Debtors’ current tax year that do not receive administrative claim treatment, should be entitled to priority treatment under section 507(a)(8) of the Bankruptcy Code. *See In re Affirmative Holdings, Inc.*, No. 15-12136 (CSS) (Bankr. D. Del. Oct. 15, 2019) (classifying income tax claims arising from prepetition events as unsecured).

recorded against or when the Debtors confirm a plan of reorganization. See 11 U.S.C. §§ 506(a), 1129(a)(9)(C), 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Paying the Taxes and Fees only affects the timing of the payments and does not prejudice the rights of other creditors of the Debtors.

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

21. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay Taxes and Fees as and when they come due. Section 363(b)(1) of the Bankruptcy Code provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate . . . .” Under this section, a court may authorize the payment of certain prepetition claims where a debtor “show[s] that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”).

22. This standard is amply satisfied here. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor*

*Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

23. The Debtors’ liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the Tax and Fee claims. Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders. Many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors’ failure to pay the prepetition Taxes and Fees as they come due thus may ultimately increase the amount of priority claims held by the Authorities against the Debtors’ estates to the detriment of the Debtors’ general unsecured creditors and other stakeholders. The Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

**Processing of Checks and Electronic Fund Transfers Should Be Authorized**

24. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations

and anticipated access to cash collateral. Under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

**Emergency Consideration**

25. Pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first twenty-one days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm," and Local Rule 9013-1(i), the Debtors respectfully request emergency consideration of this Motion. An immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations and any delay may hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first twenty-one days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and imperil the Debtors' restructuring. Accordingly, the Debtors have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and request that the Court approve the relief requested in this Motion on an emergency basis.

**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

26. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

**Reservation of Rights**

27. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

**Notice**

28. The Debtors will provide notice of this Motion to: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the fifty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to Wells Fargo Bank, National Association, as Agent under

the Debtors' prepetition credit agreement; (d) the United States Attorney's Office for the Southern District of Texas; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) the state attorneys general for states in which the Debtors conduct business; (h) the Authorities; and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

*[Remainder of page intentionally left blank.]*



WHEREFORE, the Debtors request that the Court enter an order, granting the relief requested in this Motion and granting such other and further relief as is appropriate under the circumstances.

Houston, Texas  
May 10, 2020

*/s/ Matthew D. Cavanaugh*

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**JACKSON WALKER L.L.P.**

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*Proposed Co-Counsel to the Debtors  
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**Certificate of Service**

I certify that on May 10, 2020, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

*/s/ Matthew D. Cavanaugh*

\_\_\_\_\_  
Matthew D. Cavanaugh

**EXHIBIT A**

**Authorities**

**Authorities**

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
ABBEVILLE CITY	PROPERTY TAX
ACADIA PARISH TAX COLLECTOR	PROPERTY TAX
ACCOMACK COUNTY TREASURER	PROPERTY TAX
ADAIR COUNTY COLLECTOR	PROPERTY TAX
ADAMS COUNTY TREASURER-CO	PROPERTY TAX
ALABAMA	FRANCHISE TAX
ALAMOSA COUNTY TAX COLLECTOR	PROPERTY TAX
ALEXANDER COUNTY TAX COLLECTOR	PROPERTY TAX
ALEXANDRIA, CITY OF-LA	PROPERTY TAX
ALIEF ISD TAX COLLECTOR	PROPERTY TAX
ALLEN COUNTY TREASURER	PROPERTY TAX
ALLEN PARISH TAX COLLECTOR	PROPERTY TAX
ALTAVISTA TOWN COLLECTOR	PROPERTY TAX
AMHERST COUNTY TAX COLLECTOR	PROPERTY TAX
AMITY CITY	PROPERTY TAX
ANDERSON COUNTY TAX OFFICE	PROPERTY TAX
ANDREWS CITY/ISD TAX COLLECTOR	PROPERTY TAX
ANDREWS COUNTY TAX OFFICE	PROPERTY TAX
ANGELINA COUNTY TAX COLLECTOR	PROPERTY TAX
ANSON COUNTY TAX DEPARTMENT	PROPERTY TAX
APPLING COUNTY TAX COMMISSIONER	PROPERTY TAX
APPOMATTOX COUNTY TAX COLLECTOR	PROPERTY TAX
APPOMATTOX, TOWN OF	PROPERTY TAX
ARANSAS COUNTY TAX COLLECTOR	PROPERTY TAX
ARIZONA	FRANCHISE TAX
ASCENSION PARISH	PROPERTY TAX
ASHLEY COUNTY TAX COLLECTOR	PROPERTY TAX
ATASCOSA COUNTY TAX OFFICE	PROPERTY TAX
AUDRAIN COUNTY COLLECTOR	BUSINESS & LICENSE FEES
AUDRAIN COUNTY TAX COLLECTOR	PROPERTY TAX
AUSTIN COUNTY TAX COLLECTOR	PROPERTY TAX
AVOYELLES PARISH	PROPERTY TAX
AZ DOR	SALES TAX PERMIT
BAKER COUNTY	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
BAKER COUNTY TREASURER	PROPERTY TAX
BANKS COUNTY PLANNING & DEVELOPMENT	BUSINESS & LICENSE FEES
BANKS COUNTY TAX COMMISSIONER	PROPERTY TAX
BARBOUR COUNTY REV COMMISSIONER	PROPERTY TAX
BARDSTOWN CITY	PROPERTY TAX
BARDSTOWN INDEPENDENT SCHOOL	PROPERTY TAX
BARREN COUNTY SHERIFF	PROPERTY TAX
BASTROP COUNTY TAX COLLECTOR	PROPERTY TAX
BASTROP, CITY OF	PROPERTY TAX
BAXTER COUNTY TAX COLLECTOR	PROPERTY TAX
BEAUREGARD PARISH TAX COLLECTOR	PROPERTY TAX
BEAVER DAM CITY TAX COLLECTOR	PROPERTY TAX
BECKHAM COUNTY COLLECTOR	PROPERTY TAX
BEDFORD COUNTY TREASURER	PROPERTY TAX
BEE COUNTY CHIEF APPRAISER	PROPERTY TAX
BELL COUNTY SHERIFF	PROPERTY TAX
BEN HILL COUNTY TAX COMMISSIONER	PROPERTY TAX
BENTON COUNTY TAX COLLECTOR	PROPERTY TAX
BENTON COUNTY TAX COLLECTOR-AR	PROPERTY TAX
BEXAR COUNTY TAX COLLECTOR	PROPERTY TAX
BLACKSTONE CITY TREASURER	PROPERTY TAX
BLADEN COUNTY REVENUE ADMINISTRATION	PROPERTY TAX
BLADEN COUNTY REVENUE ADMINISTRATION DISCOUNT	PROPERTY TAX
BLECKLEY CNTY TAX COMMISSIONER	PROPERTY TAX
BOGALUSA, CITY OF	PROPERTY TAX
BOONE COUNTY TREASURER	PROPERTY TAX
BOSSIER CITY	PROPERTY TAX
BOSSIER PARISH	PROPERTY TAX
BOURBON COUNTY TAX COLLECTOR	PROPERTY TAX
BOWIE COUNTY CHIEF APPRAISER	PROPERTY TAX
BOYLE COUNTY SHERIFF	PROPERTY TAX
BRADFORD COUNTY COLLECTOR	PROPERTY TAX
BRATTLEBORO	BUSINESS & LICENSE FEES
BRATTLEBORO, TOWN OF	PROPERTY TAX
BRAZORIA COUNTY TAX COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
BRAZOS COUNTY TAX COLLECTOR	PROPERTY TAX
BREMEN CITY COLLECTOR	PROPERTY TAX
BREWSTER COUNTY TAX COLLECTOR	PROPERTY TAX
BRIDGESTONE MUD	PROPERTY TAX
BROOKS COUNTY TAX OFFICE	PROPERTY TAX
BROWN COUNTY TAX COLLECTOR	PROPERTY TAX
BRUNSWICK COUNTY REVENUE DEPT.	PROPERTY TAX
BRYAN COUNTY COLLECTOR	PROPERTY TAX
BRYAN COUNTY TREASURER	PROPERTY TAX
BUCHANAN	BUSINESS & LICENSE FEES
BUCHANAN COUNTY TAX COLLECTOR	PROPERTY TAX
BUCHANAN COUNTY TREASURER	PROPERTY TAX
BULLITT COUNTY SHERIFF	PROPERTY TAX
BURKBURNETT ISD TAX COLLECTOR	PROPERTY TAX
BURNET COUNTY TAX COLLECTOR	PROPERTY TAX
BUTLER COUNTY REV COMMISSIONER	PROPERTY TAX
CADDO PARISH SHERIFF'S OFFICE	PROPERTY TAX
CALCASIEU PARISH	BUSINESS & LICENSE FEES
CALCASIEU PARISH	PROPERTY TAX
CALDWELL COUNTY SHERIFF	PROPERTY TAX
CALHOUN CAD	PROPERTY TAX
CALHOUN CITY COLLECTOR	PROPERTY TAX
CALHOUN COUNTY REV COMMISSIONER	PROPERTY TAX
CALIFORNIA	FRANCHISE TAX
CALLOWAY COUNTY SHERIFF	PROPERTY TAX
CAMERON COUNTY TAX OFFICE	PROPERTY TAX
CAMPBELL COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
CAMPBELL COUNTY TAX COLLECTOR-TN	PROPERTY TAX
CAMPBELL COUNTY TAX COLLECTOR-VA	PROPERTY TAX
CAMPBELLSVILLE CITY COLLECTOR	PROPERTY TAX
CAMPBELLSVILLE INDEPENDENT SCHOOL	PROPERTY TAX
CANADIAN COUNTY TREASURER	PROPERTY TAX
CANDLER CNTY TAX COMMISSIONER	PROPERTY TAX
CANYON COUNTY TAX COLLECTOR	PROPERTY TAX
CARTER COUNTY TREASURER	PROPERTY TAX
CARTER COUNTY TRUSTEE	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CARTER COUNTY TRUSTEE	PROPERTY TAX
CARTER TOWNSHIP OF FILER	PROPERTY TAX
CASS COUNTY TAX COLLECTOR	PROPERTY TAX
CENTRAL CITY	PROPERTY TAX
CHAVES COUNTY TREASURER	PROPERTY TAX
CHEBOYGAN, CITY OF (CHEBOYGAN)	PROPERTY TAX
CHEROKEE COUNTY APPRAISAL DISTRICT	PROPERTY TAX
CHEROKEE COUNTY REV COMMISSIONER	PROPERTY TAX
CHEROKEE COUNTY TAX COLLECTOR	PROPERTY TAX
CHEROKEE COUNTY TREASURER-OK	PROPERTY TAX
CHESTERTOWN	CHAIN LICENSE
CHOWAN COUNTY TAX OFFICE	PROPERTY TAX
CHRISTIAN COUNTY SHERIFF	PROPERTY TAX
CHURCHILL COUNTY	BUSINESS & LICENSE FEES
CIBOLA COUNTY TREASURER	PROPERTY TAX
CITY OF ABBEVILLE	CHAIN LICENSE
CITY OF ABBEVILLE	BUSINESS & LICENSE FEES
CITY OF ADAMSVILLE	BUSINESS & LICENSE FEES
CITY OF ADEL	BUSINESS & LICENSE FEES
CITY OF ALAMOGORDO	BUSINESS & LICENSE FEES
CITY OF ALAMOSA CITY	BUSINESS & LICENSE FEES
CITY OF ALEXANDER CITY	BUSINESS & LICENSE FEES
CITY OF AMORY	BUSINESS & LICENSE FEES
CITY OF ARNOLD	BUSINESS & LICENSE FEES
CITY OF ARTESIA	BUSINESS & LICENSE FEES
CITY OF ATHENS	BUSINESS & LICENSE FEES
CITY OF ATMORE	BUSINESS & LICENSE FEES
CITY OF BARNWELL	BUSINESS & LICENSE FEES
CITY OF BARTLESVILLE	BUSINESS & LICENSE FEES
CITY OF BASTROP	CHAIN LICENSE
CITY OF BASTROP	BUSINESS & LICENSE FEES
CITY OF BAXLEY	BUSINESS & LICENSE FEES
CITY OF BEAVER DAM	BUSINESS & LICENSE FEES
CITY OF BEDFORD	BUSINESS & LICENSE FEES
CITY OF BELEN	BUSINESS & LICENSE FEES
CITY OF BLAKELY	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF BOGALUSA	CHAIN LICENSE
CITY OF BOGALUSA	BUSINESS & LICENSE FEES
CITY OF BOSSIER CITY	CHAIN LICENSE
CITY OF BOSSIER CITY	BUSINESS & LICENSE FEES
CITY OF BREMEN	BUSINESS & LICENSE FEES
CITY OF BREWTON	BUSINESS & LICENSE FEES
CITY OF BROOKHAVEN	BUSINESS & LICENSE FEES
CITY OF BULLHEAD CITY	BUSINESS & LICENSE FEES
CITY OF CAIRO	BUSINESS & LICENSE FEES
CITY OF CAMDEN	BUSINESS & LICENSE FEES
CITY OF CANON CITY	BUSINESS & LICENSE FEES
CITY OF CARBONDALE	BUSINESS & LICENSE FEES
CITY OF CARLSBAD	BUSINESS & LICENSE FEES
CITY OF CARTHAGE	BUSINESS & LICENSE FEES
CITY OF CENTRAL CITY	BUSINESS & LICENSE FEES
CITY OF CENTRE	BUSINESS & LICENSE FEES
CITY OF CHILLICOTHE	BUSINESS & LICENSE FEES
CITY OF CLARKSDALE	BUSINESS & LICENSE FEES
CITY OF CLEVELAND	BUSINESS & LICENSE FEES
CITY OF CLINTON	BUSINESS & LICENSE FEES
CITY OF CLOVIS	BUSINESS & LICENSE FEES
CITY OF COAL RUN VILLAGE	BUSINESS & LICENSE FEES
CITY OF COLONIAL HEIGHTS	BUSINESS & LICENSE FEES
CITY OF COLORADO SPRINGS	BUSINESS & LICENSE FEES
CITY OF CONWAY	BUSINESS & LICENSE FEES
CITY OF CORNELIA	BUSINESS & LICENSE FEES
CITY OF COVINGTON	BUSINESS & LICENSE FEES
CITY OF COVINGTON	BUSINESS & LICENSE FEES
CITY OF CROSSETT	BUSINESS & LICENSE FEES
CITY OF CROSSVILLE	BUSINESS & LICENSE FEES
CITY OF CROWLEY	CHAIN LICENSE
CITY OF CROWLEY	BUSINESS & LICENSE FEES
CITY OF CRYSTAL CITY	BUSINESS & LICENSE FEES
CITY OF CRYSTAL CITY	BUSINESS & LICENSE FEES
CITY OF CULLMAN	BUSINESS & LICENSE FEES
CITY OF DAVENPORT	BUSINESS & LICENSE FEES



<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF DEMOPOLIS	BUSINESS & LICENSE FEES
CITY OF DENHAM SPRINGS	CHAIN LICENSE
CITY OF DENHAM SPRINGS	BUSINESS & LICENSE FEES
CITY OF DIAMONDHEAD	BUSINESS & LICENSE FEES
CITY OF DICKSON	BUSINESS & LICENSE FEES
CITY OF DILLON	BUSINESS & LICENSE FEES
CITY OF DOUGLAS	BUSINESS & LICENSE FEES
CITY OF DOUGLAS	BUSINESS & LICENSE FEES
CITY OF DYERSBURG	BUSINESS & LICENSE FEES
CITY OF EASTMAN	BUSINESS & LICENSE FEES
CITY OF EL DORADO	BUSINESS & LICENSE FEES
CITY OF ELIZABETHTON	BUSINESS & LICENSE FEES
CITY OF EMPORIA	BUSINESS & LICENSE FEES
CITY OF EUNICE	CHAIN LICENSE
CITY OF EUNICE	BUSINESS & LICENSE FEES
CITY OF EXCELSIOR SPRINGS	BUSINESS & LICENSE FEES
CITY OF FAIRVIEW HEIGHTS	BUSINESS & LICENSE FEES
CITY OF FALLON	BUSINESS & LICENSE FEES
CITY OF FARMINGTON	BUSINESS & LICENSE FEES
CITY OF FAYETTEVILLE	BUSINESS & LICENSE FEES
CITY OF FITZGERALD	BUSINESS & LICENSE FEES
CITY OF FLORENCE	BUSINESS & LICENSE FEES
CITY OF FOREST	BUSINESS & LICENSE FEES
CITY OF FORREST CITY	BUSINESS & LICENSE FEES
CITY OF FORT PAYNE	BUSINESS & LICENSE FEES
CITY OF GALLUP	BUSINESS & LICENSE FEES
CITY OF GARDENDALE	BUSINESS & LICENSE FEES
CITY OF GENEVA	BUSINESS & LICENSE FEES
CITY OF GONZALES	BUSINESS & LICENSE FEES
CITY OF GRAFTON	BUSINESS & LICENSE FEES
CITY OF GRAFTON	BUSINESS & LICENSE FEES
CITY OF GRANTS	BUSINESS & LICENSE FEES
CITY OF GREENVILLE	BUSINESS & LICENSE FEES
CITY OF GRENADA	BUSINESS & LICENSE FEES
CITY OF GROVE	BUSINESS & LICENSE FEES
CITY OF HAMPTON	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF HANNIBAL	BUSINESS & LICENSE FEES
CITY OF HARLAN	BUSINESS & LICENSE FEES
CITY OF HARTSVILLE	BUSINESS & LICENSE FEES
CITY OF HAZLEHURST	BUSINESS & LICENSE FEES
CITY OF HILDAGO	BUSINESS & LICENSE FEES
CITY OF HINESVILLE	BUSINESS & LICENSE FEES
CITY OF HOBBS	BUSINESS & LICENSE FEES
CITY OF HOPEWELL	BUSINESS & LICENSE FEES
CITY OF HUGO	BUSINESS & LICENSE FEES
CITY OF HUMBOLDT	BUSINESS & LICENSE FEES
CITY OF IDABEL	BUSINESS & LICENSE FEES
CITY OF INDEPENDENCE	BUSINESS & LICENSE FEES
CITY OF JACKSON	BUSINESS & LICENSE FEES
CITY OF JACKSONVILLE	BUSINESS & LICENSE FEES
CITY OF JEFFERSON CITY	BUSINESS & LICENSE FEES
CITY OF JENNINGS	BUSINESS & LICENSE FEES
CITY OF JESUP	BUSINESS & LICENSE FEES
CITY OF KANSAS CITY	BUSINESS & LICENSE FEES
CITY OF KENNETT	BUSINESS & LICENSE FEES
CITY OF KEYSER	BUSINESS & LICENSE FEES
CITY OF KEYSER	BUSINESS & LICENSE FEES
CITY OF KIMBALL	BUSINESS & LICENSE FEES
CITY OF KIRKSVILLE	BUSINESS & LICENSE FEES
CITY OF KLAMATH FALLS	BUSINESS & LICENSE FEES
CITY OF KOSCIUSKO	BUSINESS & LICENSE FEES
CITY OF LAFAYETTE	BUSINESS & LICENSE FEES
CITY OF LAFOLLETTE	BUSINESS & LICENSE FEES
CITY OF LAKE CHARLES	BUSINESS & LICENSE FEES
CITY OF LAS VEGAS	BUSINESS & LICENSE FEES
CITY OF LAWRENCEBURG	BUSINESS & LICENSE FEES
CITY OF LEESVILLE	CHAIN LICENSE
CITY OF LEESVILLE	BUSINESS & LICENSE FEES
CITY OF LEITCHFIELD	BUSINESS & LICENSE FEES
CITY OF LEWISBURG	BUSINESS & LICENSE FEES
CITY OF LEXINGTON	BUSINESS & LICENSE FEES
CITY OF LIBERAL	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF LIVE OAK	BUSINESS & LICENSE FEES
CITY OF LOGAN	BUSINESS & LICENSE FEES
CITY OF LOGAN	BUSINESS & LICENSE FEES
CITY OF LONDON	BUSINESS & LICENSE FEES
CITY OF LOUISA	BUSINESS & LICENSE FEES
CITY OF LOUISVILLE	BUSINESS & LICENSE FEES
CITY OF LOVINGTON	BUSINESS & LICENSE FEES
CITY OF LUCEDALE	BUSINESS & LICENSE FEES
CITY OF MACCLENNY	BUSINESS & LICENSE FEES
CITY OF MADISON	BUSINESS & LICENSE FEES
CITY OF MADISON BUILDING INSPECTION DIVISION	SCANNERS
CITY OF MADISONVILLE	BUSINESS & LICENSE FEES
CITY OF MAGEE	BUSINESS & LICENSE FEES
CITY OF MAGNOLIA	BUSINESS & LICENSE FEES
CITY OF MALVERN	BUSINESS & LICENSE FEES
CITY OF MANASSAS	BUSINESS & LICENSE FEES
CITY OF MANNING	BUSINESS & LICENSE FEES
CITY OF MANSFIELD	BUSINESS & LICENSE FEES
CITY OF MARION	BUSINESS & LICENSE FEES
CITY OF MARION	BUSINESS & LICENSE FEES
CITY OF MARKSVILLE	CHAIN LICENSE
CITY OF MARKSVILLE	BUSINESS & LICENSE FEES
CITY OF MARSHALL	BUSINESS & LICENSE FEES
CITY OF MCCOMB	BUSINESS & LICENSE FEES
CITY OF MCMINNVILLE	BUSINESS & LICENSE FEES
CITY OF MESQUITE	BUSINESS & LICENSE FEES
CITY OF METTER	BUSINESS & LICENSE FEES
CITY OF MEXICO	BUSINESS & LICENSE FEES
CITY OF MILLINGTON	BUSINESS & LICENSE FEES
CITY OF MINDEN	CHAIN LICENSE
CITY OF MINDEN	BUSINESS & LICENSE FEES
CITY OF MOBERLY	BUSINESS & LICENSE FEES
CITY OF MONROE	BUSINESS & LICENSE FEES
CITY OF MONROE	BUSINESS & LICENSE FEES
CITY OF MONROEVILLE	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF MONTICELLO	BUSINESS & LICENSE FEES
CITY OF MORGAN CITY	CHAIN LICENSE
CITY OF MORGAN CITY	BUSINESS & LICENSE FEES
CITY OF MOULTRIE	BUSINESS & LICENSE FEES
CITY OF MOUNDSVILLE	BUSINESS & LICENSE FEES
CITY OF MOUNDSVILLE	BUSINESS & LICENSE FEES
CITY OF MOUNT STERLING	BUSINESS & LICENSE FEES
CITY OF MOUNTAIN HOME	BUSINESS & LICENSE FEES
CITY OF MURRAY	BUSINESS & LICENSE FEES
CITY OF MUSTANG	BUSINESS & LICENSE FEES
CITY OF NEW ALBANY	BUSINESS & LICENSE FEES
CITY OF NEW IBERIA	CHAIN LICENSE
CITY OF NEW IBERIA	BUSINESS & LICENSE FEES
CITY OF NEW MARTINSVILLE	BUSINESS & LICENSE FEES
CITY OF NEW MARTINSVILLE	BUSINESS & LICENSE FEES
CITY OF NEW ROADS	BUSINESS & LICENSE FEES
CITY OF NEWBERRY	BUSINESS & LICENSE FEES
CITY OF NEWPORT	BUSINESS & LICENSE FEES
CITY OF NEWPORT	BUSINESS & LICENSE FEES
CITY OF NOGALES	BUSINESS & LICENSE FEES
CITY OF NORFOLK	BUSINESS & LICENSE FEES
CITY OF NORTH ADAMS	BUSINESS & LICENSE FEES
CITY OF OAKDALE	BUSINESS & LICENSE FEES
CITY OF O'FALLON	BUSINESS & LICENSE FEES
CITY OF ONEIDA	BUSINESS & LICENSE FEES
CITY OF OPELOUSAS	CHAIN LICENSE
CITY OF OPELOUSAS	BUSINESS & LICENSE FEES
CITY OF OZARK	BUSINESS & LICENSE FEES
CITY OF PAINTSVILLE	BUSINESS & LICENSE FEES
CITY OF PARIS	BUSINESS & LICENSE FEES
CITY OF PARIS	BUSINESS & LICENSE FEES
CITY OF PEARLAND	FOOD
CITY OF PHILADELPHIA	BUSINESS & LICENSE FEES
CITY OF PICAYUNE	BUSINESS & LICENSE FEES
CITY OF PICKENS	BUSINESS & LICENSE FEES
CITY OF PINE BLUFF	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF PITTSBURG	BUSINESS & LICENSE FEES
CITY OF PLAQUEMINE	BUSINESS & LICENSE FEES
CITY OF PONTOTOC	BUSINESS & LICENSE FEES
CITY OF PORTALES	BUSINESS & LICENSE FEES
CITY OF RATON	BUSINESS & LICENSE FEES
CITY OF RINCON	BUSINESS & LICENSE FEES
CITY OF ROANOKE RAPIDS	BUSINESS & LICENSE FEES
CITY OF ROGERSVILLE	BUSINESS & LICENSE FEES
CITY OF ROSWELL	BUSINESS & LICENSE FEES
CITY OF RUSSELLVILLE	BUSINESS & LICENSE FEES
CITY OF RUSSELLVILLE	BUSINESS & LICENSE FEES
CITY OF SAINT CHARLES	BUSINESS & LICENSE FEES
CITY OF SAINT JOSEPH	BUSINESS & LICENSE FEES
CITY OF SAN BENITO	BUSINESS & LICENSE FEES
CITY OF SANDERSVILLE	BUSINESS & LICENSE FEES
CITY OF SAVANNAH	BUSINESS & LICENSE FEES
CITY OF SENATOBIA	BUSINESS & LICENSE FEES
CITY OF SHREVEPORT	BUSINESS & LICENSE FEES
CITY OF SHREVEPORT	BUSINESS & LICENSE FEES
CITY OF SILOAM SPRINGS	BUSINESS & LICENSE FEES
CITY OF SOUTH JORDAN	BUSINESS & LICENSE FEES
CITY OF SOUTHAVEN	BUSINESS & LICENSE FEES
CITY OF SPRINGFIELD	BUSINESS & LICENSE FEES
CITY OF SPRINGHILL	BUSINESS & LICENSE FEES
CITY OF ST. ALBANS	BUSINESS & LICENSE FEES
CITY OF ST. ALBANS	BUSINESS & LICENSE FEES
CITY OF STARKE	BUSINESS & LICENSE FEES
CITY OF STARKVILLE	BUSINESS & LICENSE FEES
CITY OF SULPHUR	BUSINESS & LICENSE FEES
CITY OF SUMMERSVILLE	BUSINESS & LICENSE FEES
CITY OF SUMMERSVILLE	BUSINESS & LICENSE FEES
CITY OF SWAINSBORO	BUSINESS & LICENSE FEES
CITY OF SYLACAUGA	BUSINESS & LICENSE FEES
CITY OF SYLVANIA	BUSINESS & LICENSE FEES
CITY OF SYLVESTER	BUSINESS & LICENSE FEES
CITY OF TAHLEQUAH	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
CITY OF TALLADEGA	BUSINESS & LICENSE FEES
CITY OF TAPPAHANNOCK	BUSINESS & LICENSE FEES
CITY OF THIBODAUX	BUSINESS & LICENSE FEES
CITY OF THIBODAUX	BUSINESS & LICENSE FEES
CITY OF THOMASVILLE	BUSINESS & LICENSE FEES
CITY OF THOMSON	BUSINESS & LICENSE FEES
CITY OF TRINIDAD	BUSINESS & LICENSE FEES
CITY OF TULLAHOMA	BUSINESS & LICENSE FEES
CITY OF UNION CITY	BUSINESS & LICENSE FEES
CITY OF VARNVILLE	BUSINESS & LICENSE FEES
CITY OF VILLE PLATTE	BUSINESS & LICENSE FEES
CITY OF VILLE PLATTE	BUSINESS & LICENSE FEES
CITY OF WARRENSBURG, CITY COLLECTOR	BUSINESS & LICENSE FEES
CITY OF WAYNESBORO	BUSINESS & LICENSE FEES
CITY OF WEST MEMPHIS	BUSINESS & LICENSE FEES
CITY OF WEST MONROE	BUSINESS & LICENSE FEES
CITY OF WEST PLAINS	BUSINESS & LICENSE FEES
CITY OF WINCHESTER	BUSINESS & LICENSE FEES
CITY OF WINCHESTER	BUSINESS & LICENSE FEES
CITY OF WINNEMUCCA	BUSINESS & LICENSE FEES
CITY OF WYOMING	BUSINESS & LICENSE FEES
CITY OF YAZOO CITY	BUSINESS & LICENSE FEES
CITY OF ZACHARY	BUSINESS & LICENSE FEES
CITY OF ZACHARY	BUSINESS & LICENSE FEES
CLARK CO REVENUE COMMISSIONER	PROPERTY TAX
CLARK COUNTY SHERIFF	PROPERTY TAX
CLARK COUNTY TAX COLLECTOR - AR	PROPERTY TAX
CLARK COUNTY TREASURER-IN	PROPERTY TAX
CLAY COUNTY TAX COLLECTOR-MO	PROPERTY TAX
CLEAR CREEK ISD TAX COLLECTOR	PROPERTY TAX
CLEBURNE COUNTY TAX COLLECTOR	PROPERTY TAX
CLERK OF CIRCUIT COURT	BUSINESS & LICENSE FEES
COCKE COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
COCKE COUNTY TAX COLLECTOR	PROPERTY TAX
COCONINO COUNTY TREASURER	PROPERTY TAX
COFFEE COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
COFFEE COUNTY TAX COLLECTOR	PROPERTY TAX
COFFEE COUNTY TAX COMMISSIONER	PROPERTY TAX
COLFAX COUNTY TREASURER	PROPERTY TAX
COLONIAL HEIGHTS CITY TREASURER	PROPERTY TAX
COLORADO COUNTY TAX COLLECTOR	PROPERTY TAX
COLQUITT COUNTY TAX COLLECTOR	PROPERTY TAX
COLUMBIA COUNTY COLLECTOR - AR	PROPERTY TAX
COLUMBUS COUNTY TAX COLLECTOR	PROPERTY TAX
COLUMBUS COUNTY TAX COLLECTOR DISCOUNT DISCOUNT	PROPERTY TAX
COMAL COUNTY TAX COLLECTOR	PROPERTY TAX
COOK COUNTY TAX COMMISSIONER	PROPERTY TAX
COOKE COUNTY TAX COLLECTOR	PROPERTY TAX
CORNELIA CITY	PROPERTY TAX
CORYELL COUNTY TAX COLLECTOR	PROPERTY TAX
COUNTY OF GLOUCESTER	BUSINESS & LICENSE FEES
COUNTY OF GREENE	BUSINESS & LICENSE FEES
COUNTY OF NOTTOWAY	BUSINESS & LICENSE FEES
COUNTY OF ROCKBRIDGE	BUSINESS & LICENSE FEES
COVINGTON CITY TREASURER	PROPERTY TAX
COVINGTON COUNTY REV COMMISSIONER	PROPERTY TAX
COVINGTON, CITY (TIPTON CO.)	PROPERTY TAX
CRAIG COUNTY TREASURER	PROPERTY TAX
CREEK COUNTY TREASURER	PROPERTY TAX
CRITTENDEN COUNTY TAX COLLECTOR	PROPERTY TAX
CROSBY MUD	PROPERTY TAX
CROSSVILLE, CITY	PROPERTY TAX
CROWLEY CITY	PROPERTY TAX
CULLMAN CO REVENUE COMMISSIONER	PROPERTY TAX
CUMBERLAND COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
CUMBERLAND COUNTY TAX COLLECTOR-TN	PROPERTY TAX
CURRY COUNTY TAX COLLECTOR-NM	PROPERTY TAX
CUSTER COUNTY TREASURER-OK	PROPERTY TAX
CY-FAIR ISD TAX COLLECTOR	PROPERTY TAX
DALE COUNTY REV COMMISSIONER	PROPERTY TAX
DALLAM COUNTY APPRAISAL DISTRICT	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
DALLAS COUNTY TAX COLLECTOR	PROPERTY TAX
DANVILLE ISD (BOYLE)	PROPERTY TAX
DAVIDSON CO. METROPOLITAN TRUSTEE	PROPERTY TAX
DAVIDSON COUNTY CLERK	BUSINESS & LICENSE FEES
DAVIDSON COUNTY TAX ADMIN	PROPERTY TAX
DAVIE COUNTY TAX COLLECTOR	PROPERTY TAX
DAVISS COUNTY TREASURER	PROPERTY TAX
DAWSON CAD	PROPERTY TAX
DE KALB COUNTY TAX COLLECTOR	PROPERTY TAX
DEAF SMITH COUNTY TAX COLLECTOR	PROPERTY TAX
DEARBORN COUNTY TREASURER	PROPERTY TAX
DECATUR COUNTY TREASURER	PROPERTY TAX
DEL RIO CITY TAX COLLECTOR	PROPERTY TAX
DELAWARE COUNTY COLLECTOR	PROPERTY TAX
DESOTO COUNTY	PROPERTY TAX
DESOTO PARISH SHERIFF	PROPERTY TAX
DEWITT COUNTY TAX COLLECTOR	PROPERTY TAX
DICKSON COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
DICKSON COUNTY TAX COLLECTOR	PROPERTY TAX
DICKSON, CITY OF	PROPERTY TAX
DODGE CNTY TAX COMMISSIONER	PROPERTY TAX
DODGE COUNTY TREASURER	PROPERTY TAX
DOUGLAS COUNTY TAX COLLECTOR-NV	PROPERTY TAX
DOUGLAS COUNTY TREASURER-NE	PROPERTY TAX
DREW COUNTY TAX COLLECTOR	PROPERTY TAX
DUNKLIN COUNTY	MERCHANT LICENSE
DUNKLIN COUNTY COLLECTOR	PROPERTY TAX
DUPLIN COUNTY TAX COLLECTOR	PROPERTY TAX
DYER COUNTY TRUSTEE	BUSINESS & LICENSE FEES
DYER COUNTY TRUSTEE	PROPERTY TAX
DYERSBURG, CITY OF	PROPERTY TAX
E BATON ROUGE PARISH	PROPERTY TAX
EAGLE PASS CITY TAX COLLECTOR	PROPERTY TAX
EAGLE PASS ISD TAX COLLECTOR	PROPERTY TAX
EARLY COUNTY TAX COMMISSIONER	PROPERTY TAX
EASTLAND CAD	PROPERTY TAX



APPLICABLE TAXING AUTHORITY	TYPE OF TAX
EASTMAN CITY COLLECTOR	PROPERTY TAX
ECTOR COUNTY TAX COLLECTOR	PROPERTY TAX
EDDY COUNTY TAX COLLECTOR	PROPERTY TAX
EFFINGHAM COUNTY TAX COMMISSIONER	PROPERTY TAX
EL PASO COUNTY TAX COLLECTOR	PROPERTY TAX
EL PASO COUNTY TREASURER	PROPERTY TAX
ELIZABETHTON CITY FINANCE DIRECTOR	PROPERTY TAX
ELIZABETHTOWN TOWN COLLECTOR	PROPERTY TAX
ELIZABETHTOWN TOWN COLLECTOR DISCOUNT	PROPERTY TAX
ELKIN	BUSINESS & LICENSE FEES
ELKIN, TOWN OF	PROPERTY TAX
ELKIN, TOWN OF DISCOUNT	PROPERTY TAX
ELLIS COUNTY TAX COLLECTOR	PROPERTY TAX
EMANUEL COUNTY TAX COMMISSIONER	PROPERTY TAX
EMPORIA CITY	PROPERTY TAX
ERATH COUNTY TAX COLLECTOR	PROPERTY TAX
ESCAMBIA COUNTY COLLECTOR	PROPERTY TAX
ESSEX COUNTY TREASURER	PROPERTY TAX
EUNICE, CITY OF	PROPERTY TAX
EXMORE, TOWN	PROPERTY TAX
FAUQUIER COUNTY TREASURER	PROPERTY TAX
FAYETTE COUNTY SHERIFF	PROPERTY TAX
FAYETTE COUNTY TAX COLLECTOR	PROPERTY TAX
FAYETTEVILLE CITY	PROPERTY TAX
FITZGERALD CITY COLLECTOR	PROPERTY TAX
FORT BEND COUNTY MUD #115	PROPERTY TAX
FORT BEND COUNTY MUD #35	PROPERTY TAX
FORT BEND COUNTY TAX COLLECTOR	PROPERTY TAX
FORT BEND MUD 115	PROPERTY TAX
FRANKLIN CITY COLLECTOR	PROPERTY TAX
FRANKLIN COUNTY TRUSTEE	BUSINESS & LICENSE FEES
FRANKLIN COUNTY TRUSTEE	PROPERTY TAX
FRANKLIN COUNTY REV COMMISSIONER	PROPERTY TAX
FRANKLIN COUNTY TAX COLLECTOR-NC	PROPERTY TAX
FRANKLIN COUNTY TREASURER-VA	PROPERTY TAX
FRANKLIN, CITY OF COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
FREMONT COUNTY TAX COLLECTOR-CO	PROPERTY TAX
FREMONT COUNTY TREASURER	PROPERTY TAX
FRONT ROYAL TOWN TREASURER	PROPERTY TAX
FRY ROAD MUD	PROPERTY TAX
GAINES COUNTY TAX COLLECTOR	PROPERTY TAX
GALVESTON COUNTY TAX COLLECTOR	PROPERTY TAX
GARVIN COUNTY TREASURER	PROPERTY TAX
GENEVA COUNTY REV COMMISSIONER	PROPERTY TAX
GEORGIA	FRANCHISE TAX
GIBSON COUNTY TREASURER	PROPERTY TAX
GIBSON COUNTY TRUSTEE	BUSINESS & LICENSE FEES
GIBSON COUNTY TRUSTEE	PROPERTY TAX
GILA COUNTY TREASURER	PROPERTY TAX
GILLESPIE CAD	PROPERTY TAX
GILLESPIE CENTRAL APPRAISAL DISTRICT	PROPERTY TAX
GLASGOW CITY COLLECTOR	PROPERTY TAX
GLOUCESTER COUNTY TREASURER	PROPERTY TAX
GONZALES COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX
GOOSE CREEK ISD TAX COLLECTOR	PROPERTY TAX
GORDON COUNTY TAX COLLECTOR	PROPERTY TAX
GRADY COUNTY TAX COMMISSIONER	PROPERTY TAX
GRADY COUNTY TREASURER	PROPERTY TAX
GRAND LAKES WCID	PROPERTY TAX
GRANT COUNTY TREASURER-NM	PROPERTY TAX
GRANVILLE COUNTY TAX OFFICE	PROPERTY TAX
GRAPEVINE CITY/ISD	PROPERTY TAX
GRAVES COUNTY SHERIFF	PROPERTY TAX
GRAY COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX
GRAYSON COUNTY TAX COLLECTOR	PROPERTY TAX
GREENBRIAR COUNTY SHERIFF	PROPERTY TAX
GREENBRIAR COUNTY SHERIFF DISCOUNT	PROPERTY TAX
GREENE COUNTY	PROPERTY TAX
GREENE COUNTY TREASURER - IN	PROPERTY TAX
GREGG COUNTY TAX COLLECTOR	PROPERTY TAX
GUADALUPE COUNTY TAX COLLECTOR	PROPERTY TAX
HAB-BPT	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
HABERSHAM COUNTY TAX COMMISSIONER	PROPERTY TAX
HALE COUNTY TAX COLLECTOR	PROPERTY TAX
HALIFAX COUNTY TAX COLLECTIONS	PROPERTY TAX
HALIFAX COUNTY TAX COLLECTIONS DISCOUNT DISCOUNT	PROPERTY TAX
HALIFAX COUNTY TREASURER	PROPERTY TAX
HALL COUNTY TREASURER	PROPERTY TAX
HAMPTON CITY TREASURER	PROPERTY TAX
HANCOCK COUNTY TREASURER-IN	PROPERTY TAX
HARALSON COUNTY TAX COMMISSIONER	PROPERTY TAX
HARDIN COUNTY	PROPERTY TAX
HARDIN COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
HARDIN COUNTY TAX COLLECTOR	PROPERTY TAX
HARLAN COUNTY SHERIFF	PROPERTY TAX
HARLAN, CITY OF TAX COLLECTOR	PROPERTY TAX
HARLINGEN TAX OFFICE	PROPERTY TAX
HARNETT COUNTY	PROPERTY TAX
HARRIS COUNTY MUD #132	PROPERTY TAX
HARRIS COUNTY MUD #257	PROPERTY TAX
HARRIS COUNTY TAX COLLECTOR	PROPERTY TAX
HARRIS COUNTY WCID #109	PROPERTY TAX
HARRISON CAD	PROPERTY TAX
HARRISON COUNTY TAX COLLECTOR	PROPERTY TAX
HARTLEY COUNTY TAX COLLECTOR	PROPERTY TAX
HAWKINS COUNTY TRUSTEE	BUSINESS & LICENSE FEES
HAWKINS COUNTY TRUSTEE	PROPERTY TAX
HAYS COUNTY TAX COLLECTOR	PROPERTY TAX
HAZARD CITY TAX COLLECTOR-KY	PROPERTY TAX
HEMPSTEAD COUNTY TAX COLLECTOR	PROPERTY TAX
HENDERSON CITY COLLECTOR	PROPERTY TAX
HENDERSON COUNTY	BUSINESS & LICENSE FEES
HENDERSON COUNTY	PROPERTY TAX
HENDERSON COUNTY SHERIFF	PROPERTY TAX
HENDERSON COUNTY TAX COLLECTOR	PROPERTY TAX
HENRY COUNTY	MERCHANT LICENSE
HENRY COUNTY COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
HENRY COUNTY TREASURER - IN	PROPERTY TAX
HENRY COUNTY TRUSTEE	BUSINESS & LICENSE FEES
HENRY COUNTY TRUSTEE	PROPERTY TAX
HIDALGO COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX
HIDALGO COUNTY TAX COLLECTOR	PROPERTY TAX
HOCKLEY COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX
HOOD COUNTY APPRAISAL DISTRICT	PROPERTY TAX
HOOD RIVER COUNTY	PROPERTY TAX
HOPEWELL CITY TREASURER	PROPERTY TAX
HOPKINS COUNTY TAX COLLECTOR	PROPERTY TAX
HOPKINS COUNTY TAX COLLECTOR-KY	PROPERTY TAX
HOPKINSVILLE, CITY OF	PROPERTY TAX
HOT SPRING COUNTY TAX COLLECTOR	PROPERTY TAX
HOUSTON COUNTY APPRAISAL DIST - TX	PROPERTY TAX
HOUSTON COUNTY TAX COLLECTOR	PROPERTY TAX
HOUSTON COUNTY TAX COMMISSIONER	PROPERTY TAX
HOWARD COUNTY TAX COLLECTOR	PROPERTY TAX
HOWELL COUNTY COLLECTOR	BUSINESS & LICENSE FEES
HOWELL COUNTY COLLECTOR	PROPERTY TAX
HUMBLE I. S. D.	PROPERTY TAX
HUMBLE ISD TAX COLLECTOR	PROPERTY TAX
HUMBOLDT CITY MAYOR	PROPERTY TAX
HUMBOLDT COUNTY TAX COLLECTOR-NV	PROPERTY TAX
HUNT COUNTY TAX COLLECTOR	PROPERTY TAX
HUNTINGTON COUNTY TREASURER	PROPERTY TAX
HUTCHINSON COUNTY TAX COLLECTOR	PROPERTY TAX
IBERIA PARISH SHERIFF	PROPERTY TAX
IBERVILLE PARISH TAX COLLECTOR	PROPERTY TAX
INDEPENDENCE	BUSINESS & LICENSE FEES
INDEPENDENCE COUNTY TAX COLLECTOR	PROPERTY TAX
IRON COUNTY ASSESSOR	PROPERTY TAX
ISLE OF WIGHT COUNTY TREASURER	PROPERTY TAX
JACKSON COUNTY	PROPERTY TAX
JACKSON COUNTY TAX ADMIN	PROPERTY TAX
JACKSON COUNTY TAX COLLECTOR-AR	PROPERTY TAX
JACKSON COUNTY TAX COLLECTOR-FL	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
JACKSON COUNTY TREASURER-IN	PROPERTY TAX
JACKSON COUNTY TREASURER-OK	PROPERTY TAX
JACKSON PARISH SHERIFF	PROPERTY TAX
JASPER COUNTY TAX COLLECTOR	PROPERTY TAX
JASPER COUNTY COLLECTOR	PROPERTY TAX
JASPER COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
JEFF DAVIS COUNTY TAX COMM	PROPERTY TAX
JEFFERSON COUNTY TAX COLLECTOR	PROPERTY TAX
JEFFERSON COUNTY DEPARTMENT OF REVENUE	BUSINESS & LICENSE FEES
JEFFERSON COUNTY DEPT OF REVENUE	BUSINESS & LICENSE FEES
JEFFERSON COUNTY MO	BUSINESS & LICENSE FEES
JEFFERSON COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
JEFFERSON COUNTY TAX COLLECTOR-MO	PROPERTY TAX
JEFFERSON COUNTY TAX COLLECTOR-TN	PROPERTY TAX
JEFFERSON COUNTY TAX COMMISSIONER	PROPERTY TAX
JEFFERSON COUNTY TREASURER-CO	PROPERTY TAX
JEFFERSON COUNTY TREASURER-IN	PROPERTY TAX
JEFFERSON COUNTY-AL	PROPERTY TAX
JEFFERSON COUNTY-AR	PROPERTY TAX
JEFFERSON DAVIS PARISH	PROPERTY TAX
JEFFERSON PARISH SHERIFF'S OFFICE	PROPERTY TAX
JEFFERSON, CITY	PROPERTY TAX
JESUP CITY COLLECTOR	PROPERTY TAX
JIM WELLS COUNTY TAX COLLECTOR	PROPERTY TAX
JOHNSON COUNTY	BUSINESS & LICENSE FEES
JOHNSON COUNTY TAX COLLECTOR	PROPERTY TAX
JOHNSON COUNTY COLLECTOR	PROPERTY TAX
JOHNSON COUNTY SHERIFF	PROPERTY TAX
JOHNSON COUNTY TAX COLLECTOR	MERCHANT LICENSE
JOHNSON COUNTY TREASURER-AR	PROPERTY TAX
JONESBORO, TOWN OF	PROPERTY TAX
KANAWHA COUNTY SHERIFF'S OFFICE	PROPERTY TAX
KANAWHA COUNTY SHERIFF'S OFFICE DISCOUNT	PROPERTY TAX
KANSAS DEPT OF AGRICULTURE	FOOD
KAUFMAN COUNTY TAX COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
KAY COUNTY TREASURER	PROPERTY TAX
KENDALL COUNTY APPRAISAL DISTRICT	PROPERTY TAX
KENOSHA COUNTY DIVISION OF HEALTH	SCANNERS
KENTUCKY	FRANCHISE TAX
KERR COUNTY TAX COLLECTOR	PROPERTY TAX
KERRVILLE ISD TAX COLLECTOR	PROPERTY TAX
KEYSTONE COLLECTIONS GROUP	BUSINESS & LICENSE FEES
KILMARNOCK TOWN COLLECTOR	PROPERTY TAX
KIMBALL, TOWN	PROPERTY TAX
KING GEORGE COUNTY TREASURER	PROPERTY TAX
KING GEORGE TREASURER	BUSINESS & LICENSE FEES
KLAMATH COUNTY TAX COLLECTOR	PROPERTY TAX
KLEBERG COUNTY TAX COLLECTOR	PROPERTY TAX
KLEIN ISD TAX COLLECTOR	PROPERTY TAX
KOCHVILLE TOWNSHIP	BUSINESS & LICENSE FEES
KOCHVILLE TWP TREASURER	PROPERTY TAX
KS DEPT OF AGRICULTURE	FOOD
LA FOLLETTE CITY TAX COLLECTOR	PROPERTY TAX
LAFAYETTE PARISH TAX COLLECTOR	PROPERTY TAX
LAFAYETTE, CITY OF	PROPERTY TAX
LAFAYETTE, CITY OF-GA	PROPERTY TAX
LAFOURCHE PARISH	PROPERTY TAX
LAMAR COUNTY TAX COLLECTOR	PROPERTY TAX
LAMB COUNTY COLLECTOR	PROPERTY TAX
LANCASTER COUNTY TAX COLLECTOR	PROPERTY TAX
LANCASTER COUNTY TREASURER-NE	PROPERTY TAX
LAREDO CITY TAX COLLECTOR	PROPERTY TAX
LAS ANIMAS COUNTY TREASURER	PROPERTY TAX
LAUREL COUNTY SHERIFF DEPT.	PROPERTY TAX
LAURINBURG, CITY OF	PROPERTY TAX
LAURINBURG, CITY OF DISCOUNT	PROPERTY TAX
LAWRENCE COUNTY SHERIFF	PROPERTY TAX
LAWRENCE COUNTY TREASURER-IN	PROPERTY TAX
LAWRENCE COUNTY TRUSTEE	BUSINESS & LICENSE FEES
LAWRENCE COUNTY TRUSTEE	PROPERTY TAX
LAWRENCEBURG CITY COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
LEA COUNTY TAX COLLECTOR	PROPERTY TAX
LEE COUNTY TAX COLLECTOR	PROPERTY TAX
LEE COUNTY TAX COLLECTOR-NC	PROPERTY TAX
LEESVILLE CITY COLLECTOR	PROPERTY TAX
LEFLORE COUNTY TREASURER	PROPERTY TAX
LEITCHFIELD CITY TAX COLLECTOR	PROPERTY TAX
LEWISBURG, CITY	PROPERTY TAX
LEXINGTON CITY COLLECTOR	PROPERTY TAX
LIBERTY COUNTY TAX COLLECTOR	PROPERTY TAX
LIBERTY COUNTY TAX COMMISSIONER	PROPERTY TAX
LIMESTONE COUNTY TAX COLLECTOR	PROPERTY TAX
LIMESTONE COUNTY REV COMM	PROPERTY TAX
LINCOLN COUNTY TREASURER-NM	PROPERTY TAX
LINCOLN COUNTY TRUSTEE	BUSINESS & LICENSE FEES
LINCOLN COUNTY TRUSTEE	PROPERTY TAX
LINCOLN PARISH	PROPERTY TAX
LIVINGSTON	MERCHANT LICENSE
LIVINGSTON CITY COLLECTOR	PROPERTY TAX
LIVINGSTON COUNTY COLLECTOR	PROPERTY TAX
LOGAN COUNTY SHERIFF	PROPERTY TAX
LOGAN COUNTY SHERIFF - KY	PROPERTY TAX
LOGAN COUNTY SHERIFF DISCOUNT	PROPERTY TAX
LOGAN COUNTY TAX COLLECTOR	PROPERTY TAX
LONDON CITY COLLECTOR	PROPERTY TAX
LOS ALAMOS COUNTY	BUSINESS & LICENSE FEES
LOS ALAMOS COUNTY TREASURER	PROPERTY TAX
LOUISA CITY COLLECTOR	PROPERTY TAX
LOUISA COUNTY TREASURER	PROPERTY TAX
LOUISIANA	FRANCHISE TAX
LOUISIANA DEPT OF AGRICULTURE & FORESTRY	SCANNERS
LOUISVILLE CITY TAX COLLECTOR	PROPERTY TAX
LUBBOCK COUNTY TAX COLLECTOR	PROPERTY TAX
LURAY TOWN COLLECTOR	PROPERTY TAX
LYTLE CITY	PROPERTY TAX
MACON COUNTY TAX COLLECTOR-NC	PROPERTY TAX
MADISON CITY TREASURER	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
MADISONVILLE CITY COLLECTOR	PROPERTY TAX
MANASSAS, CITY OF	PROPERTY TAX
MANSFIELD, CITY OF	PROPERTY TAX
MARENGO REVENUE COMMISSIONER	PROPERTY TAX
MARION COUNTY	MERCHANT LICENSE
MARION COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
MARION COUNTY TAX COLLECTOR-TN	PROPERTY TAX
MARION REVENUE COMMISSIONER	PROPERTY TAX
MARION, CITY OF	PROPERTY TAX
MARION, CITY OF DISCOUNT DISCOUNT	PROPERTY TAX
MARSHALL COUNTY SHERIFF	PROPERTY TAX
MARSHALL COUNTY SHERIFF DISCOUNT	PROPERTY TAX
MARSHALL COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
MARSHALL COUNTY TAX COLLECTOR-AL	PROPERTY TAX
MARSHALL COUNTY TAX COLLECTOR-TN	PROPERTY TAX
MARSHALL COUNTY TREASURER-IN	PROPERTY TAX
MASON COUNTY SHERIFF-KY	PROPERTY TAX
MASSACHUSETTS	FRANCHISE TAX
MATAGORDA COUNTY TAX COLLECTOR	PROPERTY TAX
MAVERICK COUNTY COLLECTOR	PROPERTY TAX
MAYES COUNTY TREASURER	PROPERTY TAX
MAYFIELD CITY COLLECTOR	PROPERTY TAX
MC KINNLEY COUNTY COLLECTOR	PROPERTY TAX
MC MINNVILLE CITY RECORDER	PROPERTY TAX
MCALLEN CITY TAX COLLECTOR	PROPERTY TAX
MCCULLOCH COUNTY TAX COLLECTOR	PROPERTY TAX
MCCURTAIN COUNTY TREASURER	PROPERTY TAX
MCDOWELL COUNTY TAX COLLECTOR	PROPERTY TAX
MCDOWELL COUNTY TAX COLLECTOR DISCOUNT DISCOUNT	PROPERTY TAX
MCDUFFIE COUNTY TAX COMMISSIONER	PROPERTY TAX
MCLENNAN COUNTY TAX COLLECTOR	PROPERTY TAX
MCRAE-HELENA, CITY OF	PROPERTY TAX
MECKLENBURG COUNTY TREASURER	PROPERTY TAX
MEDINA COUNTY TAX COLLECTOR	PROPERTY TAX
MIDLAND COUNTY TAX COLLECTOR	PROPERTY TAX



<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
MILAM COUNTY TAX COLLECTOR	PROPERTY TAX
MINEOLA CITY/ISD TAX COLLECTOR	PROPERTY TAX
MINERAL COUNTY SHERIFF	PROPERTY TAX
MINERAL COUNTY SHERIFF DISCOUNT	PROPERTY TAX
MINNESOTA	FRANCHISE TAX
MISSISSIPPI	FRANCHISE TAX
MN DEPT OF AGRICULTURE	FOOD
MOHAVE COUNTY TREASURER	PROPERTY TAX
MONROE CO REVENUE COMMISSIONER	PROPERTY TAX
MONTEZUMA COUNTY TAX COLLECTOR	PROPERTY TAX
MONTGOMERY COUNTY	PROPERTY TAX
MONTGOMERY COUNTY TAX COLLECTOR-KY	PROPERTY TAX
MONTGOMERY COUNTY TREASURER-IN	PROPERTY TAX
MONTICELLO CITY TAX COLLECTOR	PROPERTY TAX
MONTROSE COUNTY TREASURER	PROPERTY TAX
MOORE COUNTY TAX COLLECTOR	PROPERTY TAX
MOREHEAD CITY CLERK	PROPERTY TAX
MOREHOUSE PARISH TAX COLLECTOR	PROPERTY TAX
MORGAN CITY	PROPERTY TAX
MORGAN COUNTY TAX COMMISSIONER	PROPERTY TAX
MORGAN COUNTY TREASURER-IN	PROPERTY TAX
MORGANFIELD, CITY OF	PROPERTY TAX
MORRISTOWN CITY COLLECTOR	PROPERTY TAX
MT. STERLING, CITY OF	PROPERTY TAX
MUHLENBERG COUNTY SHERIFF	PROPERTY TAX
MURRAY CITY OF, COLLECTOR	PROPERTY TAX
MUSKOGEE COUNTY TREASURER	PROPERTY TAX
NACOGDOCHES COUNTY	PROPERTY TAX
NATCHITOCHE PARISH TAX COLLECTOR	PROPERTY TAX
NATCHITOCHE, CITY OF	PROPERTY TAX
NAVARRO COUNTY TAX ASSESSOR- COLLECTOR	PROPERTY TAX
NELSON COUNTY TAX COLLECTOR	PROPERTY TAX
NEVADA	FRANCHISE TAX
NEW HAMPSHIRE	FRANCHISE TAX
NEW IBERIA, CITY OF	PROPERTY TAX
NEW JERSEY	FRANCHISE TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
NEW MEXICO	FRANCHISE TAX
NEW YORK	FRANCHISE TAX
NEWPORT, CITY	PROPERTY TAX
NICHOLAS COUNTY SHERIFF	PROPERTY TAX
NICHOLAS COUNTY SHERIFF DISCOUNT	PROPERTY TAX
NJ DIVISION OF FIRE SAFETY	BUSINESS & LICENSE FEES
NOBLE COUNTY TREASURER-IN	PROPERTY TAX
NOLAN COUNTY TAX COLLECTOR	PROPERTY TAX
NORFOLK CITY TREASURER	PROPERTY TAX
NORTH ADAMS CITY	PROPERTY TAX
NORTH CAROLINA	FRANCHISE TAX
NORTHAMPTON COUNTY TREASURER	PROPERTY TAX
NOTTOWAY COUNTY TREASURER	PROPERTY TAX
NUECES COUNTY TAX COLLECTOR	PROPERTY TAX
OAKDALE CITY	PROPERTY TAX
OBION COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
OBION COUNTY TAX COLLECTOR	PROPERTY TAX
OCHILTREE COUNTY TAX COLLECTOR	PROPERTY TAX
OHIO	FRANCHISE TAX
OHIO COUNTY SHERIFF - KY	PROPERTY TAX
OKLAHOMA	FRANCHISE TAX
OKLAHOMA TAX COMMISSION	SALES TAX PERMIT
ONEIDA, TOWN OF	PROPERTY TAX
ONLEY TOWN COLLECTOR	PROPERTY TAX
OPELOUSAS CITY TAX COLLECTOR-LA	PROPERTY TAX
ORANGE COUNTY TAX COLLECTOR	PROPERTY TAX
OREGON	FRANCHISE TAX
OTERO COUNTY TREASURER	PROPERTY TAX
OTTAWA COUNTY TREASURER-OK	PROPERTY TAX
OUACHITA COUNTY TAX COLLECTOR	PROPERTY TAX
OUACHITA PARISH	PROPERTY TAX
PAGE COUNTY TREASURER	PROPERTY TAX
PAINTSVILLE CITY COLLECTOR	PROPERTY TAX
PALO PINTO COUNTY	PROPERTY TAX
PANOLA COUNTY CHIEF APPRAISER	PROPERTY TAX
PARIS CITY FINANCE DIRECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
PARIS, CITY OF COLLECTOR	PROPERTY TAX
PARISH OF BEAUREGARD	BUSINESS & LICENSE FEES
PARISH OF BEAUREGARD	BUSINESS & LICENSE FEES
PARISH OF JEFFERSON	BUSINESS & LICENSE FEES
PARISH OF JEFFERSON	BUSINESS & LICENSE FEES
PARISH OF LAFOURCHE	BUSINESS & LICENSE FEES
PARISH OF NATCHITOCHE	BUSINESS & LICENSE FEES
PARISH OF RAPIDES	BUSINESS & LICENSE FEES
PARISH OF RAPIDES	BUSINESS & LICENSE FEES
PARISH OF ST BERNARD	BUSINESS & LICENSE FEES
PARISH OF ST JOHN THE BAPTIST	BUSINESS & LICENSE FEES
PARISH OF ST JOHN THE BAPTIST	BUSINESS & LICENSE FEES
PARISH OF TERREBONNE	BUSINESS & LICENSE FEES
PARKER COUNTY TAX COLLECTOR	PROPERTY TAX
PASADENA ISD TAX COLLECTOR	PROPERTY TAX
PECOS COUNTY TAX COLLECTOR	PROPERTY TAX
PERRY COUNTY COURTHOUSE SQUARE	PROPERTY TAX
PERRY COUNTY SHERIFF	PROPERTY TAX
PERRY, CITY OF	PROPERTY TAX
PERSON COUNTY TAX COLLECTOR	PROPERTY TAX
PHILLIPS COUNTY TAX COLLECTOR-AR	PROPERTY TAX
PIKE COUNTY REV COMM	PROPERTY TAX
PIKE COUNTY TAX COLLECTOR-KY	PROPERTY TAX
PINEVILLE, CITY OF	PROPERTY TAX
PITTSBURG COUNTY TREASURER	PROPERTY TAX
PLEASANTON, CITY OF ATASCOSA	PROPERTY TAX
POCOMOKE CITY	BUSINESS & LICENSE FEES
POINTE COUPEE PARISH COLLECTOR	PROPERTY TAX
POLK COUNTY TAX COLLECTOR-AR	PROPERTY TAX
POLK COUNTY TAX COLLECTOR-TX	PROPERTY TAX
PONTOTOC COUNTY TREASURER	PROPERTY TAX
POPE COUNTY	PROPERTY TAX
PORTER COUNTY TREASURER	PROPERTY TAX
POSEY COUNTY TREASURER	PROPERTY TAX
POTTAWATOMIE COUNTY TREASURER-OK	PROPERTY TAX
POTTER COUNTY TAX COLLECTOR	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
PREMACORP/HDL CO	BUSINESS & LICENSE FEES
PRESIDIO COUNTY TAX COLLECTOR	PROPERTY TAX
PRINCETON CITY COLLECTOR	PROPERTY TAX
PULASKI COUNTY TAX COLLECTOR	PROPERTY TAX
PULASKI COUNTY TREASURER-AR	PROPERTY TAX
PULASKI COUNTY TREASURER-VA	PROPERTY TAX
PULASKI TOWN	PROPERTY TAX
PUTNAM COUNTY TREASURER	PROPERTY TAX
RANDALL COUNTY TAX COLLECTOR	PROPERTY TAX
RANDOLPH COUNTY	MERCHANT LICENSE
RANDOLPH COUNTY COLLECTOR	PROPERTY TAX
RANDOLPH COUNTY SHERIFF	PROPERTY TAX
RANDOLPH COUNTY SHERIFF DISCOUNT	PROPERTY TAX
RAPIDES PARISH SHERIFF'S DEPT.	PROPERTY TAX
RDS/ALA TAX	BUSINESS & LICENSE FEES
RDS/AVENU	BUSINESS & LICENSE FEES
RDS/CITY OF RICHMOND HILL	BUSINESS & LICENSE FEES
RED SPRINGS	BUSINESS & LICENSE FEES
REEVES COUNTY COLLECTOR-TX	PROPERTY TAX
RIO GRANDE CITY ISD	PROPERTY TAX
RIPLEY COUNTY TREASURER	PROPERTY TAX
RIVERDALE CITY	BUSINESS & LICENSE FEES
ROBESON COUNTY TAX COLLECTOR	PROPERTY TAX
ROBESON COUNTY TAX COLLECTOR DISCOUNT DISCOUNT	PROPERTY TAX
ROCKBRIDGE COUNTY COLLECTOR	PROPERTY TAX
ROCKINGHAM COUNTY TAX COLLECTOR	PROPERTY TAX
ROCKY MOUNT TOWN	PROPERTY TAX
ROGERS COUNTY TREASURER	PROPERTY TAX
ROGERSVILLE CITY DEPUTY RECORDER	PROPERTY TAX
ROMA ISD TAX COLLECTOR	PROPERTY TAX
ROOSEVELT COUNTY TAX COLLECTOR	PROPERTY TAX
ROWAN COUNTY TAX COLLECTOR-KY	PROPERTY TAX
RUSK COUNTY TAX COLLECTOR	PROPERTY TAX
RUSSELLVILLE CITY TREASURER	PROPERTY TAX
RUSSELVILLE	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
SAINT CHARLES COUNTY TAX COLLECTOR	PROPERTY TAX
SAINT FRANCIS COUNTY TAX COLLECTOR	PROPERTY TAX
SALINE COUNTY COLLECTOR	MERCHANT LICENSE
SALINE COUNTY COLLECTOR	PROPERTY TAX
SALT LAKE COUNTY ASSESSOR	PROPERTY TAX
SAN JUAN COUNTY TREASURER-NM	PROPERTY TAX
SAN MIGUEL COUNTY TREASURER-NM	PROPERTY TAX
SAN PATRICIO COUNTY	PROPERTY TAX
SANDERSVILLE CITY	PROPERTY TAX
SANTA CRUZ COUNTY TREASURER	PROPERTY TAX
SAVANNAH CITY	PROPERTY TAX
SCOTLAND COUNTY TAX COLLECTOR	PROPERTY TAX
SCOTLAND COUNTY TAX COLLECTOR DISCOUNT DISCOUNT	PROPERTY TAX
SCOTT COUNTY TREASURER	BUSINESS & LICENSE FEES
SCOTT COUNTY TREASURER	PROPERTY TAX
SCREVEN COUNTY TAX COMMISSIONER	PROPERTY TAX
SCURRY COUNTY COLLECTOR	PROPERTY TAX
SEMINOLE COUNTY TREASURER	PROPERTY TAX
SEQUOYAH COUNTY TAX COLLECTOR	PROPERTY TAX
SEVIER COUNTY TAX COLLECTOR	PROPERTY TAX
SHELBY COUNTY TAX COLLECTOR	PROPERTY TAX
SHELBY COUNTY TAX COLLECTOR-KY	PROPERTY TAX
SHELBY COUNTY TREASURER-IN	PROPERTY TAX
SHELBY COUNTY TRUSTEE	BUSINESS & LICENSE FEES
SHELBY COUNTY TRUSTEE	PROPERTY TAX
SHELBYVILLE, CITY OF	PROPERTY TAX
SHENANDOAH COUNTY TREASURER	PROPERTY TAX
SHREVEPORT, CITY OF	PROPERTY TAX
SIERRA COUNTY TREASURER	PROPERTY TAX
SIMPSON COUNTY TAX COLLECTOR-KY	PROPERTY TAX
SMITH COUNTY TAX COLLECTOR	PROPERTY TAX
SMITHFIELD, TOWN OF	PROPERTY TAX
SOMERSET, CITY OF	PROPERTY TAX
SOUTH BOSTON, TOWN OF	PROPERTY TAX
SOUTH CAROLINA	FRANCHISE TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
SOUTH HILL, TOWN	PROPERTY TAX
SOUTHAMPTON TOWN	PROPERTY TAX
SPRINGFIELD MUNICIPAL COLLECTOR	PROPERTY TAX
SPRINGHILL, CITY OF	PROPERTY TAX
ST ALBANS TOWN COLLECTOR	PROPERTY TAX
ST BERNARD PARISH SHERIFF	PROPERTY TAX
ST JOHN THE BAPTIST PARISH SHERIFF	PROPERTY TAX
ST LANDRY PARISH TAX COLLECTOR	PROPERTY TAX
ST LOUIS COUNTY COLLECTOR OF REVENUE	PROPERTY TAX
ST MARY PARISH	PROPERTY TAX
ST TAMMANY PARISH COLLECTOR	PROPERTY TAX
ST. CHARLES COUNTY GOVERNMENT	BUSINESS & LICENSE FEES
ST. JOSEPH COUNTY TREASURER	PROPERTY TAX
ST. LOUIS COUNTY	BUSINESS & LICENSE FEES
STARR COUNTY COLLECTOR	PROPERTY TAX
STATE OF COLORADO	SALES TAX PERMIT
STATE OF DELAWARE	BUSINESS & LICENSE FEES
STATE OF RHODE ISLAND	SALES TAX PERMIT
STATE OF UTAH DEPT OF AGRICULTURE AND FOOD	SCANNERS
STEPHENS COUNTY TAX COLLECTOR	PROPERTY TAX
SULPHUR SPRINGS CITY	PROPERTY TAX
SULPHUR SPRINGS ISD	PROPERTY TAX
SURRY COUNTY TAX COLLECTOR	PROPERTY TAX
SURRY COUNTY TAX COLLECTOR DISCOUNT	PROPERTY TAX
SUWANNEE COUNTY TAX COLLECTOR	PROPERTY TAX
SWAINSBORO, CITY OF	PROPERTY TAX
SYLVA TOWN	PROPERTY TAX
TALLADEGA COUNTY	BUSINESS & LICENSE FEES
TALLADEGA COUNTY REV. COMM.	PROPERTY TAX
TALLAPOOSA COUNTY TAX COLLECTOR	PROPERTY TAX
TANGIPAOA PARISH	PROPERTY TAX
TAOS COUNTY TREASURER	PROPERTY TAX
TAPPAHANNOCK, TOWN OF	PROPERTY TAX
TARRANT COUNTY TAX COLLECTOR	PROPERTY TAX
TAYLOR COUNTY SHERIFF-KY	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
TAYLOR COUNTY SHERIFF-WV	PROPERTY TAX
TAYLOR COUNTY SHERIFF-WV DISCOUNT	PROPERTY TAX
TAYLOR COUNTY TAX COLLECTOR	PROPERTY TAX
TELAIR COUNTY TAX COMMISSIONER	PROPERTY TAX
TENNESSEE	FRANCHISE TAX
TERREBONNE PARISH	PROPERTY TAX
TERRY COUNTY TAX COLLECTOR	PROPERTY TAX
TEXAS	FOOD
TEXAS	INCOME TAX
TEXAS COUNTY TREASURER	PROPERTY TAX
THIBODAUX, CITY OF	PROPERTY TAX
TIPPECANOE COUNTY TREASURER	PROPERTY TAX
TIPTON COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
TIPTON COUNTY TAX COLLECTOR	PROPERTY TAX
TITUS COUNTY	PROPERTY TAX
TITUS COUNTY TAX COLLECTOR	PROPERTY TAX
TOM GREEN COUNTY	PROPERTY TAX
TOMBALL ISD TAX COLLECTOR	PROPERTY TAX
TOOMBS COUNTY TAX COMMISSIONER	PROPERTY TAX
TOWN OF ALTAVISTA	BUSINESS & LICENSE FEES
TOWN OF AMHERST	BUSINESS & LICENSE FEES
TOWN OF AMITE	BUSINESS & LICENSE FEES
TOWN OF AMITE	BUSINESS & LICENSE FEES
TOWN OF APPOMATTOX	BUSINESS & LICENSE FEES
TOWN OF ASHLAND	BUSINESS & LICENSE FEES
TOWN OF BATESBURG-LEESVILLE	BUSINESS & LICENSE FEES
TOWN OF BLACKSTONE	BUSINESS & LICENSE FEES
TOWN OF ELIZABETHTOWN	BUSINESS & LICENSE FEES
TOWN OF FRONT ROYAL	BUSINESS & LICENSE FEES
TOWN OF JONESBORO	BUSINESS & LICENSE FEES
TOWN OF JONESBORO	BUSINESS & LICENSE FEES
TOWN OF KILMARNOCK	BUSINESS & LICENSE FEES
TOWN OF LOUISA	BUSINESS & LICENSE FEES
TOWN OF LURAY	BUSINESS & LICENSE FEES
TOWN OF OCEAN CITY	BUSINESS & LICENSE FEES
TOWN OF ONLEY	BUSINESS & LICENSE FEES

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
TOWN OF PAGELAND	BUSINESS & LICENSE FEES
TOWN OF PAYSON	BUSINESS & LICENSE FEES
TOWN OF PLYMOUTH	PROPERTY TAX
TOWN OF PULASKI	BUSINESS & LICENSE FEES
TOWN OF ROCKY MOUNT	BUSINESS & LICENSE FEES
TOWN OF SILVER CITY	BUSINESS & LICENSE FEES
TOWN OF SMITHFIELD	BUSINESS & LICENSE FEES
TOWN OF SOUTH BOSTON	BUSINESS & LICENSE FEES
TOWN OF SOUTH HILL	BUSINESS & LICENSE FEES
TOWN OF SYLVA	BUSINESS & LICENSE FEES
TOWN OF TAOS	BUSINESS & LICENSE FEES
TOWN OF THATCHER	BUSINESS & LICENSE FEES
TOWN OF WALLACE	BUSINESS & LICENSE FEES
TOWN OF WARRENTON	BUSINESS & LICENSE FEES
TOWN OF WILLIAMSTON	BUSINESS & LICENSE FEES
TOWN OF WISE	BUSINESS & LICENSE FEES
TOWN OF WOODSTOCK	BUSINESS & LICENSE FEES
TOWN OF WYTHEWILLE	BUSINESS & LICENSE FEES
TRAVIS COUNTY TAX COLLECTOR	PROPERTY TAX
TULLAHOMA, CITY OF	PROPERTY TAX
TULSA COUNTY TREASURER	PROPERTY TAX
TYLER COUNTY TAX COLLECTOR	PROPERTY TAX
UINTAH COUNTY ASSESSOR	PROPERTY TAX
UMATILLA COUNTY A & T	PROPERTY TAX
UNION CITY-TN	PROPERTY TAX
UNION COUNTY SHERIFF	PROPERTY TAX
UNION COUNTY-AR	PROPERTY TAX
UNION COUNTY-OR	PROPERTY TAX
UNITED ISD TAX COLLECTOR	PROPERTY TAX
UPSHUR COUNTY TAX COLLECTOR	PROPERTY TAX
UPSHUR COUNTY TAX COLLECTOR DISCOUNT	PROPERTY TAX
UTAH	FRANCHISE TAX
UVALDE COUNTY TAX COLLECTOR	PROPERTY TAX
VAL VERDE COUNTY COLLECTOR	PROPERTY TAX
VALENCIA COUNTY TAX COLLECTOR	PROPERTY TAX
VAN ZANDT COUNTY TAX COLLECTOR	PROPERTY TAX



APPLICABLE TAXING AUTHORITY	TYPE OF TAX
VERMILION PARISH TAX COLLECTOR	PROPERTY TAX
VERMONT	FRANCHISE TAX
VERNON PARISH	PROPERTY TAX
VICTORIA COUNTY TAX COLLECTOR	PROPERTY TAX
VIDALIA CITY COLLECTOR	PROPERTY TAX
VILLAGE OF ASHWAUBENON	SCANNERS
VILLAGE OF MUKWONAGO	BUSINESS & LICENSE FEES
VILLAGE OF RUIDOSO	BUSINESS & LICENSE FEES
WABASH COUNTY TREASURER	PROPERTY TAX
WALKER COUNTY TAX COLLECTOR	PROPERTY TAX
WALKER COUNTY TAX COMMISSIONER	PROPERTY TAX
WALLACE, TOWN	PROPERTY TAX
WALTON COUNTY TAX COMMISSIONER	PROPERTY TAX
WARD COUNTY TAX COLLECTOR	PROPERTY TAX
WARREN COUNTY TAX COLLECTOR	BUSINESS & LICENSE FEES
WARREN COUNTY TAX COLLECTOR-TN	PROPERTY TAX
WARREN COUNTY TREASURER-VA	PROPERTY TAX
WARRENTON, TOWN OF	PROPERTY TAX
WASHINGTON CO. -COUNTY TAX OFFICE	PROPERTY TAX
WASHINGTON COUNTY TAX COLLECTOR-FL	PROPERTY TAX
WASHINGTON COUNTY TAX COLLECTOR-NC	PROPERTY TAX
WASHINGTON COUNTY TAX COLLECTOR-OK	PROPERTY TAX
WASHINGTON COUNTY TREASURER-IN	PROPERTY TAX
WASHINGTON COUNTY-GA	PROPERTY TAX
WASHINGTON PARISH TAX COLLECTOR	PROPERTY TAX
WAYNE CO TAX COMMISSIONER	PROPERTY TAX
WAYNE COUNTY TAX COLLECTOR-KY	PROPERTY TAX
WAYNESBORO CITY TREASURER	PROPERTY TAX
WEBB COUNTY TAX COLLECTOR	PROPERTY TAX
WEBER COUNTY ASSESSOR	PROPERTY TAX
WEBSTER PARISH	PROPERTY TAX
WESTMORELAND COUNTY TREASURER	BUSINESS & LICENSE FEES
WESTMORELAND COUNTY TREASURER	BUSINESS & LICENSE FEES
WESTON MUD	PROPERTY TAX
WETZEL COUNTY TAX COLLECTOR	PROPERTY TAX
WETZEL COUNTY TAX COLLECTOR DISCOUNT	PROPERTY TAX

<b>APPLICABLE TAXING AUTHORITY</b>	<b>TYPE OF TAX</b>
WHARTON COUNTY TAX COLLECTOR	PROPERTY TAX
WHITEVILLE, CITY TAX COLLECTOR	PROPERTY TAX
WHITEVILLE, CITY TAX COLLECTOR DISCOUNT DISCOUNT	PROPERTY TAX
WHITLEY COUNTY TREASURER	PROPERTY TAX
WICHITA COUNTY TAX COLLECTOR	PROPERTY TAX
WILBARGER COUNTY TAX COLLECTOR	PROPERTY TAX
WILLIAMSBURG COUNTY TREASURER	BUSINESS & LICENSE FEES
WILLIAMSON COUNTY	PROPERTY TAX
WILSON COUNTY	PROPERTY TAX
WINCHESTER CITY CLERK	PROPERTY TAX
WINCHESTER, CITY OF	PROPERTY TAX
WINSTON COUNTY REV COMM	PROPERTY TAX
WISCONSIN	FRANCHISE TAX
WISE COUNTY	PROPERTY TAX
WISE COUNTY TAX ASSESSOR	PROPERTY TAX
WISE TOWN TREASURER	PROPERTY TAX
WOOD COUNTY TAX COLLECTOR	PROPERTY TAX
WOODSTOCK TOWN COLLECTOR	PROPERTY TAX
WOODWARD COUNTY TREASURER	PROPERTY TAX
WORTH COUNTY	PROPERTY TAX
WYOMING CITY TREASURER (KENT)	PROPERTY TAX
WYTHE COUNTY TAX COLLECTOR	PROPERTY TAX
WYTHEVILLE, TOWN OF	PROPERTY TAX
YOAKUM ISD TAX COLLECTOR	PROPERTY TAX
YOUNG COUNTY TAX COLLECTOR	PROPERTY TAX

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

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In re:	)	
	)	Chapter 11
	)	
STAGE STORES, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-32564 (DRJ)
	)	
Debtors.	)	(Joint Administration Requested)
	)	
	)	<b>Re: Docket No. ___</b>

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

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

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Stage Stores, Inc. (6900) and Specialty Retailers, Inc. (1900). The Debtors’ service address is: 2425 West Loop South, Houston, Texas 77027.

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

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

1. The Debtors are authorized to pay, remit (or use tax credits to offset), or otherwise resolve the Taxes and Fees in the ordinary course of their business (including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments), without regard to whether such obligations accrued or arose before or after the Petition Date. To the extent that the Debtors have overpaid any Tax or Fee, the Debtors are authorized to seek a refund or credit. Notwithstanding anything to the contrary, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under Section 507(a)(8) or 503(b)(1)(B), the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts

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

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

to rely on the Debtors' designation of any particular check or electronic fund transfer requests as approved by this Order.

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

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

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

7. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases every 30 days beginning upon entry of this Order.

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

9. Notice of the Motion satisfies the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

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

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

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

Houston, Texas

Dated: \_\_\_\_\_, 2020

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DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE