

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

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In re: : Chapter 11
: :
THE CONTAINER STORE GROUP, INC., *et al.*, : Case No. 24-90627 (ARP)
: :
Debtors.¹ : (Joint Administration Requested)
: :
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**EMERGENCY MOTION OF DEBTORS FOR ENTRY OF AN
ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 1:00 p.m. (prevailing Central Time) on December 23, 2024.

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 December 23, 2024 at 1:00 p.m. (prevailing Central Time) in Courtroom 400, 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 Perez’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 Perez’s home page. The meeting code is “JudgePerez”. 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 Perez’s home page. Select the case name, complete the required fields and click “Submit” to complete your appearance.

¹ The Debtors in these cases, together with the last four digits of each Debtor’s taxpayer identification number, are: The Container Store Group, Inc. (5401); The Container Store, Inc. (6981); C Studio Manufacturing Inc. (4763); C Studio Manufacturing LLC (5770); and TCS Gift Card Services, LLC (7975). The Debtors’ mailing address is 500 Freeport Parkway, Coppell, TX 75019.



The above-captioned 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, substantially in the form attached hereto (the “*Proposed Order*”): (i) authorizing, but not directing, the Debtors, in their sole discretion, to pay certain prepetition taxes, assessments, fees, duties, and other charges in the ordinary course of business, including any such taxes, assessments, fees, duties, and charges subsequently determined upon audit, or otherwise, to be owed (collectively, the “*Taxes and Fees*”) and (ii) 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.

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

4. The statutory and legal predicates for the relief requested herein are sections 105(a), 363(b), 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 the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), Rule 4002-1 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 (the “*Complex Case Procedures*”).

BACKGROUND

5. On December 22, 2024 (the “**Petition Date**”), the Debtors filed voluntary petitions in the Court commencing cases for relief under chapter 11 of the Bankruptcy Code (the “**Chapter 11 Cases**”). The Debtors continue to manage and operate their businesses as debtors in possession under sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been requested and no committee has been appointed in the Chapter 11 Cases.

6. The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of the Chapter 11 Cases, is set forth in detail in the *Declaration of Chad E. Coben, Chief Restructuring Officer, in Support of Chapter 11 Petitions and First Day Motions*, filed contemporaneously herewith (the “**First Day Declaration**”), which is fully incorporated herein by reference.²

7. Contemporaneously with the filing of the Motion, the Debtors filed a motion with the Court pursuant to Bankruptcy Rule 1015(b) requesting joint administration of the Chapter 11 Cases for procedural purposes only.

8. The Chapter 11 Cases are “prepackaged” cases commenced for the purpose of implementing agreed restructuring and recapitalization transactions among the Debtors and their key stakeholders. Prior to the Petition Date, the Debtors entered into that certain Transaction Support Agreement, dated as of December 21, 2024 (as may be amended, modified or supplemented, the “**Transaction Support Agreement**”) with lenders that collectively hold over 90% of the outstanding principal amount of term loans under the Debtors’ Prepetition Term Loan Facility (the “**Consenting Term Lenders**”), including those certain members of an ad hoc term lender group represented by Paul Hastings LLP (the “**Ad Hoc Group**”). The holders of the

² Capitalized terms used but not defined herein have the meanings given to them in the First Day Declaration.

outstanding principal amount of asset-backed loans under the Debtors' Prepetition ABL Facility (the "*Prepetition ABL Lenders*") are not parties to the Transaction Support Agreement.

9. Contemporaneously herewith, the Debtors will file a prepackaged chapter 11 plan of reorganization reflecting the terms of the Transaction Support Agreement (as may be amended, modified or supplemented, the "*Plan*"), along with (a) a corresponding disclosure statement (as may be amended, modified or supplemented, the "*Disclosure Statement*") and (b) a motion seeking, among other things, (i) conditional approval of the Disclosure Statement, (ii) approval of the solicitation and notice procedures, and (iii) to schedule a combined hearing to consider approval of the Disclosure Statement on a final basis and confirmation of the Plan.

10. The Plan contemplates that all Allowed General Unsecured Claims (as defined in the Plan) will be paid in full or will otherwise be unimpaired and "ride through" the Chapter 11 Cases, and brings in at least approximately \$60 million of new liquidity for the Debtors to fund go forward operations. The Debtors are seeking confirmation of the Plan as quickly as the Court's schedule and requisite notice periods will permit to implement the proposed restructuring and recapitalization transactions under the Transaction Support Agreement and Plan.

THE DEBTORS' TAXES AND FEES

11. In the ordinary course of business, the Debtors collect, withhold, and incur an assortment of Taxes and Fees that they remit periodically to various federal, state, and local taxing, licensing, regulatory, and other governmental authorities listed on the List of Taxing Authorities attached to the Proposed Order as **Exhibit A** (collectively, the "*Taxing Authorities*").³ The Taxes

³ The schedule attached hereto as the List of Taxing Authorities reflects the Debtors' good faith efforts to identify all applicable Taxing Authorities. The inclusion or exclusion of any person or entity from The List of Taxing Authorities is not intended to be determinative of whether such person or entity is a Taxing 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 Authority, regardless of such Taxing Authority's inclusion or exclusion on The List of Taxing

and Fees include (a) Sales and Use Taxes, (b) Income and Franchise Taxes, (c) Real and Personal Property Taxes, and (d) License and Permit Fees (each as defined and described below).

12. As further described below, the manner in which the Debtors' Taxes and Fees are paid varies. With respect to certain Taxes and Fees, the Debtors pay the applicable Taxing Authority directly; with respect to other Taxes and Fees, the Debtors directly or indirectly (on behalf of themselves and other applicable Debtors) contract with third-party administrator Ryan, LLC (the "*Administrator*") to administer and deliver payments to the applicable Taxing Authorities. In connection with its services, the Debtors pay the Administrator certain fees (the "*Administrator Fees*") in the ordinary course of business.

13. As of the Petition Date, the Debtors estimate that they owe the Administrator an aggregate amount of approximately \$22,000 on account of accrued and unpaid prepetition Administrator Fees. By this Motion, the Debtors seek authority to (a) make payments directly to the Taxing Authorities, and/or make payments to, or set off amounts owed from, certain non-Debtor affiliates or other Debtors on account of the Taxes and Fees, and (b) pay all accrued and unpaid prepetition Administrator Fees to avoid disruption of the Administrator's services at this critical juncture in these Debtors' Chapter 11 Cases. Following the Petition Date, the Debtors intend to satisfy postpetition obligations on account of Taxes and Fees and Administrator Fees as they come due.

14. As of the Petition Date, the Debtors estimate that they have accrued liabilities, which are not yet due and outstanding, in the approximate amount of \$9,577,000 on account of

Authorities, and reserve the right, in their sole discretion, to add or remove any Taxing Authority from The List of Taxing Authorities.

Taxes and Fees.⁴ Specifically, the Debtors estimate that they owe the following accrued amounts on account of the following categories of Taxes and Fees:

Category	Estimated Amount
Sales and Use Taxes	\$7,558,000
Income and Franchise Taxes	\$437,000
Real and Personal Property Taxes	\$1,560,000
License and Permit Fees	\$0
Administrator Fees	\$22,000
Total	\$9,577,000

15. To the extent the Debtors have inadvertently failed to timely pay any Taxes and Fees that became due and owing prior to the Petition Date, the Debtors are not by this Motion seeking authority to remit any “catch-up” payments, late penalties, or similar fees to any Taxing Authorities (collectively, the “*Past-Due Taxes*”).

I. SALES AND USE TAXES

16. In the ordinary course, the Debtors collect and remit certain taxes related to the sale, use, and consumption of goods and services arising from the sale, use, and purchase of products, inventory, supplies, or other goods in the Debtors’ businesses (“*Sales and Use Taxes*”). Specifically, the Debtors collect and remit Sales and Use Taxes to certain Taxing Authorities in connection with the sale and distribution of products in their stores and through their online

⁴ In the ordinary course of business, the Debtors sometimes undergo audits and reviews conducted by the various Taxing Authorities. Although the estimates of outstanding Taxes and Fees are based on a good-faith assessment of the existing amounts due on a prepetition basis, there is a possibility—because of audit rights—that one or more of the various Taxing Authorities may determine at a later date that the Debtors owe greater or lesser amounts of prepetition Taxes and Fees. Nothing in this Motion is or should be construed as an admission of liability by the Debtors with respect to any audit and/or review, and the Debtors reserve all rights related thereto. By this Motion, the Debtors request authority to pay any undisputed amounts that are determined to be due. Additionally, some prepetition liabilities are estimated based on historical obligations and practice. To the extent actually assessed prepetition obligations for Taxes and Fees exceed these estimates, the Debtors seek authority to pay all such amounts.

platforms.⁵ The Debtors pay amounts owed to the Taxing Authorities for Sales and Use Taxes either directly or through the Administrator.

17. As a general matter, the Debtors are required to remit Sales and Use Taxes to the applicable Taxing Authorities monthly in arrears. In calendar year 2023, the Debtors remitted approximately \$58,427,000 in aggregate Sales and Use Taxes to the applicable Taxing Authorities.

18. As of the Petition Date, the Debtors estimate that they currently owe approximately \$7,558,000 in outstanding accrued prepetition amounts on account of the Sales and Use Taxes. The Debtors request authority to pay any prepetition amounts that may come due on account of such Sales and Use Taxes. Following the Petition Date, the Debtors intend to make future payments on account of any such postpetition taxes in the ordinary course.

II. INCOME AND FRANCHISE TAXES

19. The Debtors are subject to federal and state income tax liabilities in the United States (“*Income Taxes*”). Generally, Income Taxes are paid to the applicable Taxing Authority in quarterly estimated payments based on an annual assessment of amounts owed. In calendar year 2023, the Debtors remitted approximately \$5,867,000 in net aggregate Income Taxes.

20. The Debtors are also subject to franchise tax liabilities in the United States as a result of their business operations (“*Franchise Taxes*”, and collectively with Income Taxes, “*Income and Franchise Taxes*”). Generally, Franchise Taxes are paid on a quarterly basis to the applicable Taxing Authorities. In calendar year 2023, the Debtors remitted approximately \$35,000 in aggregate Franchise Taxes.

⁵ The Debtors also incur Sales and Use Taxes when they purchase goods and services from a vendor or supplier that is not registered to collect sales taxes for the state in which the goods or property is delivered or the services are provided. In these circumstances, such vendors are not obligated to charge or remit sales taxes. As purchasers, however, the Debtors must self-assess and pay the Sales and Use taxes directly to the appropriate Taxing Authority.

21. As of the Petition Date, the Debtors estimate that they owe \$437,000 in outstanding accrued prepetition amounts on account of Income Taxes. The Debtors request authority to pay any prepetition amounts that may come due on account of such Income Taxes.

22. Because Franchise Taxes are paid in advance, as of the Petition Date, the Debtors do not owe any outstanding accrued prepetition amounts on account of Franchise Taxes. However, out of an abundance of caution, the Debtors request authority to pay any prepetition Franchise Taxes to the extent they become aware of any such amounts. Following the Petition Date, the Debtors intend to make future payments on account of any postpetition Income and Franchise Taxes in the ordinary course.

III. REAL AND PERSONAL PROPERTY TAXES

23. Where the Debtors utilize real and personal property in conducting their business operations, the Debtors may be subject to property taxes levied by state and local governments (“*Real and Personal Property Taxes*”). The Debtors typically pay Real and Personal Property Taxes in the ordinary course as such taxes are invoiced. The Debtors generally “pass-through” certain Real Property Taxes under lease agreements that the Debtors do not currently expect to reject⁶ or remit Real and Personal Property Taxes directly to the Taxing Authorities. Real and Personal Property Taxes are typically paid annually. Payment of property taxes is critical, as failure to pay certain property taxes may give rise to liens in favor of the Taxing Authority on the Debtor’s real property to secure payment of those taxes. Nonpayment of Real and Personal Property Taxes could also result in additional fees and penalties being charged to the Debtors. The

⁶ To the extent certain tax obligations on real property (the “*Real Property Taxes*”) are the contractual responsibility of the Debtors’ landlords rather than the Debtors and the Debtors’ obligations to remit property taxes directly to the landlord arise solely from the lease agreements, the Debtors seek relief to pay those prepetition obligations in the *Emergency Motion of Debtors for Entry of an Order (I) Authorizing the Debtors to Pay Prepetition Trade Claims in the Ordinary Course of Business and (II) Granting Related Relief*, filed contemporaneously herewith.

Debtors pay amounts owed to the Taxing Authorities for Real and Personal Property Taxes directly.

24. As of the Petition Date, the Debtors estimate that they currently have \$1,560,000 in outstanding accrued prepetition amounts on account of Real and Personal Property Taxes. The Debtors request authority to pay any prepetition amounts that may come due on account of such Real and Personal Property Taxes. Following the Petition Date, the Debtors intend to make future payments on account of postpetition Real and Personal Property Taxes in the ordinary course.

IV. LICENSE AND PERMIT FEES

25. State and local laws require the Debtors to obtain and pay fees for a wide range of business licenses and a number of local, state, or federal permits, (collectively, “*License and Permit Fees*”). Generally, License and Permit Fees are owed monthly, quarterly, semi-annually and annually. In aggregate, the Debtors paid approximately \$484,000 in calendar year 2023 for License and Permit Fees.

26. Because License and Permit Fees are paid in advance, as of the Petition Date, the Debtors do not owe any outstanding accrued prepetition amounts on account of License and Permit Fees. However, out of an abundance of caution, the Debtors request authority to pay any prepetition License and Permit Fees to the extent they become aware of any such amounts. Following the Petition Date, the Debtors intend to make future payments on account of postpetition License and Permit Fees in the ordinary course.

BASIS FOR RELIEF

I. PAYMENT OF PREPETITION TAXES AND FEES IS A VALID EXERCISE OF THE DEBTORS’ FIDUCIARY DUTIES

27. Authority for the payment of the Taxes and Fees is found in sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors, operating their businesses as debtors in possession

under sections 1107(a) and 1108 of the Bankruptcy Code, are fiduciaries “holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value justifies) equity owners.” *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Courts have recognized that implicit in the duties of a chapter 11 debtor in possession is the duty “to protect and preserve the estate, including an operating business’s going-concern value.” *Id.*

28. The *CoServ* court held that there are instances in which a debtor in possession can fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.* That court specifically held that preplan satisfaction of prepetition claims would be a valid exercise of a debtor’s fiduciary duty when the payment “is the only means to effect a substantial enhancement of the estate,” and also when the payment was to “sole suppliers of a given product.” *Id.* at 497-98. The court provided a three-pronged test for determining whether a preplan payment on account of a prepetition claim was a valid exercise of a debtor’s fiduciary duty:

First, it must be critical that the debtor deal with the claimant. Second, unless it deals with the claimant, the debtor risks the probability of harm, or, alternatively, loss of economic advantage to the estate or the debtor’s going concern value, which is disproportionate to the amount of the claimant’s prepetition claim. Third, there is no practical or legal alternative by which the debtor can deal with the claimant other than by payment of the claim.

Id.

29. Payment of the Taxes and Fees meets each *CoServ* element. *First*, if the Debtors do not pay their prepetition Taxes and Fees, the respective Taxing Authorities may prevent the Debtors from conducting business in the relevant jurisdiction, subject the Debtors to audits, seek to lift the automatic stay, and perhaps impose liens, all of which would disrupt the Debtors’ operations and harm all parties in interest. The potential harm and economic disadvantage that would stem from the Debtors’ inability to conduct business is grossly disproportionate to the amount of the prepetition tax-related claims that may be paid.

30. *Second*, many federal, state, provincial, and local statutes also impose personal liability on officers and directors of companies for these categories of prepetition taxes. *See, e.g.*, Tex. Tax Code Ann. § 111.017. To the extent that the relevant prepetition taxes remain unpaid by the Debtors, the Debtors' directors, officers, and executives may be subject to lawsuits or criminal prosecution during 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 devoting their full attention to the Debtors' business and the orderly administration of the Chapter 11 Cases. The Debtors believe that these distractions would materially and adversely affect their ability to operate in the ordinary course of business and to administer the Chapter 11 Cases, with resulting detriment to all parties in interest.

31. *Finally*, with respect to each Taxing Authority, the Debtors have examined other options in place of payment of Taxes and Fees to the applicable Taxing Authorities and have determined that, to avoid significant disruption of the Debtors' business operations, there exists no practical or legal alternative to payment of the Taxes and Fees and any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' operations. Therefore, the Debtors respectfully submit that they can only meet their fiduciary duties as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code by payment of the Taxes and Fees.

II. PAYMENT OF THE PREPETITION TAXES AND FEES IS A SOUND EXERCISE OF THE DEBTORS' BUSINESS JUDGMENT

32. To the extent that use of the property of the Debtors' estates is implicated by this Motion, the relief requested herein is appropriate under section 363(b) of the Bankruptcy Code. Section 363(b)(1) authorizes courts, after notice and a hearing, to permit a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) ("Section 363(b)

gives the court broad flexibility in tailoring its orders to meet a wide variety of circumstances.”). Courts in the Fifth Circuit have granted a debtor’s request to use property of the estate outside of the ordinary course of business upon a finding that such use is supported by sound business reasons. *See, e.g., In re BNP Petrol. Corp.*, 642 F. App’x 429, 434–35 (5th Cir. 2016) (citing *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”)); *see also ASARCO, Inc. v. Elliott 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. . . . The business judgment standard in Section 363 is flexible and encourages discretion.”).

33. The relief requested in this Motion represents a sound exercise of the Debtors’ business judgment as it is directed at preserving the Debtors’ resources and the value of their estates at this critical juncture. If the Debtors do not pay their prepetition Taxes and Fees, the respective Taxing Authorities may (a) prevent the Debtors from conducting business in applicable jurisdictions, (b) subject the Debtors to audits, (c) seek to lift the automatic stay, and (d) perhaps impose liens, all of which would disrupt the Debtors’ operations and harm all parties in interest. Indeed, certain Taxing Authorities require the Debtors to obtain and renew business licenses and pay corresponding business license fees and business operating taxes. The Debtors cannot operate their businesses without these licenses, which require the payment of the associated Taxes and Fees.

III. FUNDS RELATED TO CERTAIN PREPETITION TAXES AND FEES MAY BE HELD IN TRUST AND ARE NOT PROPERTY OF THE DEBTORS' ESTATES

34. The Debtors submit that certain of the taxes that they have collected or withheld are held in trust for the benefit of the entities to which payment is owed or on behalf of who such payment is being made. *See, e.g.*, Tex. Tax Code Ann. § 111.016(a) (“Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected.”). Such taxes are not considered property of the Debtors’ estates under section 541 of the Bankruptcy Code. *See Begier v. Internal Revenue Serv.*, 496 U.S. 53, 63–67 (1990) (holding that trust fund taxes are not property of the estate); *see also Rosenow v. Ill. Dep’t of Revenue*, 715 F.2d 277, 279–82 (7th Cir. 1983) (holding that a use tax that is required by state law to be collected from individuals by a third party who then remits the tax to the government is a “trust fund” tax); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 433–34 (2d Cir. 1985) (holding that a sales tax that is required by state law to be collected by sellers from their customers is a “trust fund” tax); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2001) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”). Instead, the Debtors may be obligated to remit such funds to the applicable Taxing Authority. Accordingly, no court authority may be needed to pay certain of the Taxes and Fees, and the relief requested herein is out of an abundance of caution.

IV. CERTAIN TAXES AND FEES MAY BE SECURED OR PRIORITY CLAIMS UNDER THE BANKRUPTCY CODE

35. To the extent that the Taxes and Fees are priority claims pursuant to section 507(a)(8) of the Bankruptcy Code, or secured claims pursuant to section 506(a) of the Bankruptcy Code, their payment should be authorized on the basis that they are required to be paid in full as a condition to satisfying the plan confirmation requirements under section 1129 of the

Bankruptcy Code or, in any event, that they would be entitled to payment before any prepetition non-priority unsecured claim. *See* 11 U.S.C. §§ 506(a), 507(a)(8). It is likely the vast majority of the Taxes and Fees constitute either priority claims under section 507(a)(8) or secured claims under section 506(a) of the Bankruptcy Code. Therefore, the Debtors' payment of the Taxes and Fees now, in all likelihood, will affect only the timing of the payments and not the amounts to be received by the Taxing Authorities. Moreover, by paying legitimate tax claims now, the Debtors will avoid any unnecessary fees, interest, or penalties that might otherwise be asserted. Other creditors and parties in interest, therefore, will not be prejudiced—and, indeed, will ultimately benefit—if the relief sought herein is granted by the Court.

V. NO PARTY WILL BE PREJUDICED BY THE RELIEF REQUESTED IN THIS MOTION

36. No party in interest will be prejudiced by the relief requested by this Motion because the Taxes and Fees are unimpaired under the Plan and will be paid in full. Thus, the relief requested herein seeks to alter only the timing, not the amount or priority, of such payments. Moreover, authority to pay the Taxes and Fees in the ordinary course of business is necessary to avoid the risk of the incurrence of penalties, tax liens, and disruption to the Debtors' business.

VI. THE COURT SHOULD AUTHORIZE BANKS TO HONOR AND PAY CHECKS ISSUED AND ELECTRONIC FUNDS TRANSFERRED TO PAY THE PREPETITION TAXES AND FEES

37. The Debtors further request that the Court authorize their banking institutions and all other applicable banks and other financial institutions to receive, process, honor, and pay any and all checks drawn or electronic funds relating to the Taxes and Fees whether such checks were presented before or after the Petition Date. The Debtors expect to have sufficient liquidity to pay such amounts as they become due in the ordinary course of business, and under the Debtors' existing cash management system, checks or wire transfer requests can be readily identified as

relating to an authorized payment of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. The Debtors also seek authority to issue new postpetition checks or effect new electronic fund transfers on account of the Taxes and Fees to replace any prepetition checks or electronic fund transfer requests that may be dishonored or rejected as a result of the commencement of Debtors' Chapter 11 Cases.

EMERGENCY CONSIDERATION

38. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Local Rule 9013-1(i), the Complex Case Procedures, and Bankruptcy Rule 6003, which authorizes a court to grant relief within the first 21 days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm." The Debtors believe that an immediate and orderly transition into chapter 11 is critical to the viability of their operations and the success of the Chapter 11 Cases. As discussed in detail above, immediate and irreparable harm would result if the relief requested herein is not granted. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003, and the Debtors believe that emergency consideration is necessary and respectfully request that this Motion be heard on an emergency basis.

WAIVER OF BANKRUPTCY RULE 6004(a) AND (h)

39. Additionally, 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 seek a waiver of the notice requirements under Bankruptcy Rule 6004(a), to the extent not otherwise satisfied, and of the fourteen-day stay under Bankruptcy Rule 6004(h). As described above, the relief that the Debtors seek in this Motion is immediately necessary for the Debtors to be able to continue to operate their businesses and preserve the value of their estates. The Debtors thus submit that the

requested waiver of the notice requirements of Bankruptcy Rule 6004(a) and of the fourteen-day stay imposed by Bankruptcy Rule 6004(h) is appropriate, as the exigent nature of the relief sought herein justifies immediate unstayed relief.

RESERVATION OF RIGHTS

40. Nothing in this Motion shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion; (e) a concession by the Debtors that any lien (contractual, common, statutory or otherwise) 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); (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (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) a waiver of the obligation of any party in interest to file a proof of claim; or (i) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. If the Court enters any order granting the relief sought herein, any payment made pursuant to such 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' rights to subsequently dispute such claim.

41. Nothing in the Proposed Order or this Motion shall be construed to (a) create or perfect, in favor of any person or entity, any interest in cash of any Debtor that did not exist as of the Petition Date or (b) alter or impair any security interest or perfection thereof, in favor of any person or entity, that existed as of the Petition Date.

42. Nothing in the Proposed Order or this Motion shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by any party.

NOTICE

43. Notice of the Motion will be given to: (a) the Office of the United States Trustee for the Southern District of Texas; (b) counsel to the DIP Term Loan Agents; (c) counsel to the DIP ABL Loan Agent; (d) counsel to the Ad Hoc Group and DIP Lenders; (e) counsel to the Prepetition Term Loan Agent; (f) counsel to the Prepetition ABL Agent; (g) the creditors listed on the Debtors' consolidated list of thirty (30) creditors holding the largest unsecured claims; (h) the Taxing Authorities; (i) the United States Attorney for the Southern District of Texas; (j) the Internal Revenue Service; (k) the Securities and Exchange Commission; (l) the state attorneys general for states in which the Debtors conduct business; 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.

44. A copy of the 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/thecontainerstore>.

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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: December 23, 2024
Houston, Texas

Respectfully submitted,

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

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

CERTIFICATE OF SERVICE

I certify that on December 23, 2024, 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
	:	
THE CONTAINER STORE GROUP, INC., <i>et al.</i> ,	:	Case No. 24-90627 (ARP)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	x	

ORDER AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES
[Relates to Docket No. __]

Upon the emergency motion (the “*Motion*”)² of the Debtors for an order (this “*Order*”) (i) authorizing, but not directing, the Debtors, in their sole discretion, to pay certain prepetition Taxes and Fees owing to the Taxing Authorities and (ii) 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; and upon the record herein; and after due deliberation thereon; and the Court having

¹ The Debtors in these cases, together with the last four digits of each Debtor’s taxpayer identification number, are: The Container Store Group, Inc. (5401); The Container Store, Inc. (6981); C Studio Manufacturing Inc. (4763); C Studio Manufacturing LLC (5770); and TCS Gift Card Services, LLC (7975). The Debtors’ mailing address is 500 Freeport Parkway, Coppell, TX 75019.

² Capitalized terms used but not defined herein have the meanings given to them in the Motion.

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, to (a) remit and pay (or use tax credits to offset) to the Taxing Authorities all amounts owed on account of the Taxes and Fees for the period prior to the Petition Date, and (b) remit and pay (or use tax credits to offset) to the Taxing Authorities all amounts owed on account of the Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis, in each case, solely to the extent that such Taxes and Fees become payable in accordance with applicable law.

2. The Debtors are authorized, but not directed, to pay any and all Administrator Fees.

3. The Debtors are authorized, but not directed, with notice to the Ad Hoc Group, the U.S. Trustee and any statutory committee in these cases, to add or remove any Taxing Authorities listed on Exhibit A attached hereto, to the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

4. Nothing in this Order authorizes the Debtors to accelerate payments for any Taxes and Fees not otherwise due.

5. Nothing in this Order shall be construed as authorizing the Debtors to pay any amounts on account of Past-Due Taxes.

6. The Debtors' banks and financial institutions are authorized to receive, process, honor, and pay all checks, drafts, electronic fund transfers, or other forms of payment drawn or issued on the Debtors' bank accounts before the Petition Date for the Taxes and Fees that have not

been honored and paid as of the Petition Date (or to reissue checks, drafts, electronic fund transfers, or other forms of payment drawn or issued on the Debtors' bank accounts, as may be necessary), and are authorized to rely on the Debtors' directions or representations as to which checks, drafts, transfers, or other forms of payment drawn or issued on the Debtors' bank accounts are subject to this Order; *provided* that sufficient funds are on deposit in the applicable bank accounts to cover such payments, and any such banks and financial institutions shall not have any liability to any party for relying on such directions or representations by the Debtors as provided in this Order.

7. The Debtors will ensure that the payments made pursuant to this Order are reflected on their books and records such that they are identifiable as payments made on account of prepetition claims.

8. 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 40 days beginning upon entry of this Order and ending upon entry of an order confirming a plan or dismissing or converting these chapter 11 cases.

9. Nothing in the Motion or this Order, or the relief granted herein (including any actions taken or payments made by the Debtors), is to be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular

claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion; (e) a concession by the Debtors that any lien (contractual, common, statutory or otherwise) 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); (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (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) a waiver of the obligation of any party in interest to file a proof of claim; or (i) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. Nothing contained in this Order shall be deemed to increase, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent it is not paid.

10. Nothing in this Order shall be construed to (a) create or perfect, in favor of any person or entity, any interest in cash of a Debtor that did not exist as of the Petition Date or (b) alter or impair any security interest or perfection thereof, in favor of any person or entity, that existed as of the Petition Date.

11. Nothing in this Order, nor as a result of any payment made pursuant to this Order, shall be deemed or construed as a waiver of the right of Debtors, or shall impair the ability of Debtors, to contest the validity and amount of any payment made pursuant to this Order.

12. Nothing in this Order shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by any party.

13. 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.

14. Nothing in the Motion or this Order waives or modifies the requirements of the Transaction Support Agreement, including, without limitation, the consent and consultation rights contained therein.

15. The requirements set forth in Bankruptcy Rule 6004(a), to the extent applicable, are hereby waived.

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

17. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied because the relief set forth in this Order is necessary to avoid immediate and irreparable harm.

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

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

Signed: _____

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

List of Taxing Authorities

TAXING AUTHORITY	NOTICING ADDRESS	TAX TYPE
Alabama Department of Revenue	PO Box 327790 Montgomery, AL 36132 United States	Income Tax, License and Permit Fees, Sales & Use Tax
Alaska Remote Seller Sales Tax Commission	1 Sealaska Plaza Suite 200 Juneau, AL 99801 United States	Sales & Use Tax
Anne Arundel County Government	PO Box 427 Annapolis, MD 21404 United States	Personal Property Tax
Arizona Department of Revenue	1600 W. Monroe Phoenix, AZ 85007 United States	Income Tax, License and Permit Fees, Sales & Use Tax
Arkansas Department of Finance and Admin	PO Box 1272 Little Rock, AR 72203-1272 United States	Income Tax, Sales & Use Tax
Arkansas Secretary of State	1401 West Capitol Suite 250 Little Rock, AR 72201 United States	License and Permit Fees
Arlington County Treasurer's Office	2100 Clarendon Boulevard, Suite 201 Arlington, VA 22201 United States	Personal Property Tax
Bernalillo County Treasurer	PO Box 27800 Albuquerque, NM 87125-7800 United States	Personal Property Tax
Beth Ford, Pima County Treasurer	PO Box 29011 Phoenix, AZ 85038 United States	Personal Property Tax
Bexar County	PO Box 2903 San Antonio, TX 78299-2903 United States	Personal Property Tax
Borough of Paramus	1 Jockish Square Paramus, NJ 07652 United States	License and Permit Fees
Broward County, Florida	115 S. Andrews Avenue Room A-100 Fort Lauderdale, FL 33301 United States	Personal Property Tax
CA State Board of Equalization	P.O. Box 942857 Sacramento, CA 94257-0531 United States	Franchise Tax, License and Permit Fees, Sales & Use Tax
Ca. Franchise Tax Board	P.O. Box 942857 Sacramento, CA 94257-0531 United States	Income Tax
City of Albuquerque	P.O. Box 25700 Albuquerque, NM 87125-5700 United States	License and Permit Fees

City of Alpharetta	P.O. Box 349 Alpharetta, GA 30009-0349 United States	Personal Property Tax
City of Atlanta	Po Box 105288 Atlanta, GA 303485288 United States	License and Permit Fees
City of Bellevue	P.O. Box 90012 Bellevue, WA 98009-9012 United States	License and Permit Fees
City of Brentwood	2348 S. Brentwood Blvd Brentwood, MO 63144 United States	License and Permit Fees
City of Centennial	PO Box 17383 Denver, CO 80217 United States	License and Permit Fees
City Of Costa Mesa	77 Fair Drive, 1st Floor Costa Mesa, CA 92626 United States	License and Permit Fees
City of Cranston	869 Park Ave Cranston, RI 2910 United States	License and Permit Fees, Personal Property Tax
City of Dunwoody	P.O. Box 888074 Dunwoody, GA 30356 United States	License and Permit Fees
City of El Segundo	350 Main Street El Segundo, CA 90245 United States	License and Permit Fees
City of Germantown	PO Box 5171 Memphis, TN 38101 United States	Personal Property Tax
City of Glendale	950 South Birch Street Glendale, CO 80246-2599 United States	License and Permit Fees
City Of Glendale (AZ)	5850 West Glendale Avenue Glendale, AZ 85301 United States	License and Permit Fees
City of Hallandale Beach	400 S Federal Highway Hallandale Beach, FL 33009-6433 United States	License and Permit Fees
City of Little Rock	500 West Markham Street Suite 100 Little Rock, AR 72201-1497 United States	License and Permit Fees
City of Lone Tree	9220 Kimmer Dr, Suite 100 Lone Tree, CO 80124 United States	License and Permit Fees

City of Longmont	350 Kimbark Street Longmont, CO 80501 United States	License and Permit Fees
City of Los Angeles, The	201 N. Figueroa Los Angeles, CA 90012 United States	License and Permit Fees
City of Newton	P.O. Box 9137 Newton, MA 02460-9137 United States	Personal Property Tax
City of Novi	PO BOX 33321 Detroit, MI 48232-5321 United States	Personal Property Tax
City of Orlando	400 S. Orange Avenue Orlando, FL 32801 United States	License and Permit Fees
City of Oxnard	214 South C St. Oxnard, CA 93030 United States	License and Permit Fees
City of Palm Beach Gardens	10500 N. Military Trail Palm Beach Gardens, FL 33410 United States	License and Permit Fees
City of Palo Alto	275 Forest Ave Palo Alto, CA 94301 United States	License and Permit Fees
City of Peabody	6 Allens Lane Peabody, MA 1960 United States	Personal Property Tax
City of San Jose	801 N. 1st St. #217 San Jose, CA 95110 United States	License and Permit Fees
City of San Mateo, CA	330 W 20th Ave San Mateo, CA 94403 United States	License and Permit Fees
City of Tampa	PO Box 2200 Tampa, FL 33601-2200 United States	License and Permit Fees
City of Thousand Oaks	2100 Thousand Oaks Blvd. Thousand Oaks, CA 91362 United States	License and Permit Fees
City of Troy	500 West Big Beaver Road Troy, MI 48084 United States	Personal Property Tax
City of Tualatin	18880 SW Martinazzi Avenue Tualatin, OR 97062 United States	License and Permit Fees

City of Tucson	255 W. Alameda Tucson, AZ 85701 United States	License and Permit Fees
City of Tukwila	6200 Southcenter Blvd Tukwila, WA 98188-2544 United States	License and Permit Fees
City of Walnut Creek	1666 North Main Street Walnut Creek, CA 94596 United States	License and Permit Fees
City of Wauwatosa	7725 W. North Ave Wauwatosa, WI 53213 United States	Personal Property Tax
City of White Plains	255 Main Street White Plains, NY 10601	Real Estate Tax
City Treasurer-San Diego	1222 First Ave., Ms-301, San Diego, CA 92101 United States	License and Permit Fees
Clark County	500 S. Grand Central Pkwy Las Vegas, NV 89106 United States	License and Permit Fees
Clark County Assessor	PO Box 551401 Las Vegas, NV 89155-1401 United States	Personal Property Tax
Clear Creek I.S.D. Tax Office	P.O. Box 799 Leauge City , TX 77574 United States	Personal Property Tax
Clerk of Circuit Court	50 Maryland Avenue, Room 1300 Rockville, MD 20850 United States	License and Permit Fees
Clerk of the Court	50 Maryland Ave., Room 111 Rockville, MD 20850 United States	License and Permit Fees
Collin Country, Tax Assessor Collector (McKinney)	P.O. Box 8046 Mckinney, TX 75070-8046 United States	Personal Property Tax
Colorado Department of Revenue	PO Box 17087 Denver, CO 80217-0087 United States	Income Tax, License and Permit Fees
Commonwealth of Massachusetts	PO Box 7046 Boston, MA 2204 United States	License and Permit Fees, Sales & Use Tax
Connecticut Department of Revenue	450 Columbus Blvd. Suite 1 Hartford, CT 6103 United States	Franchise Tax, Income Tax
Contra Costa County Tax Collector	P.O. Box 631 Martinez, CA 94553 United States	Personal Property Tax

County of Fairfax	P.O. Box 10203 Fairfax, VA 22035-0203 United States	License and Permit Fees, Personal Property Tax
County of Henrico	P.O. Box 90775 Henrico, VA 23273 United States	License and Permit Fees, Personal Property Tax
County of Nassau	240 Old Country Road Mineola, NY 11501-4255 United States	License and Permit Fees
County of Palm Beach	PO Box 3353 West Palm Beach, FL 33402-3353 United States	License and Permit Fees, Personal Property Tax
Cypress-Fairbanks ISD	P.O. Box 692003 Houston, TX 77269-2003 United States	Personal Property Tax
Davidson County, Metropolitan Trustee (Nashville)	PO Box 196358 Nashville, TN 37219 United States	Personal Property Tax
DC Treasurer/DC office of Tax and Revenue	PO Box 679 Washington, DC 20044-0679 United States	Income Tax, License and Permit Fees, Personal Property Tax
DeKalb County Tax Commissioner	P.O. Box 100004 Decatur, GA 30031-7004 United States	Personal Property Tax
Delaware Division of Revenue	P.O. Box 8750 Wilmington, DE 19899 United States	Income Tax, License and Permit Fees
Douglas County Treasurer (NE)	1819 Farnam Street H03 Omaha, NE 68183 United States	Personal Property Tax
DPH/Weights and Measures	1390 Market Street Suite 210 San Francisco, CA 94102 United States	License and Permit Fees
DSHS Hazardous Consumer Products Permits	Texas DSHS, PO Box 149347 Austin, TX 78714 United States	License and Permit Fees
El Paso County	P.O. Box 2018 Colorado Springs, CO 80901 United States	Personal Property Tax
Florida Department of Revenue	5050 W. Tennessee Street Tallahassee, FL 32399-0135 United States	Income Tax
Fulton County Tax Commissioner	P.O. Box 105052 Atlanta, GA 303485052 United States	Personal Property Tax

Georgia-Department of Revenue	P.O. Box 740398 Atlanta, GA 30374-0398 United States	Franchise Tax, Income Tax, Sales & Use Tax
Government of the District of Columbia	P.O. Box 679 Washington, DC 20044-0679 United States	Sales & Use Tax
Harford County	PO Box 64069 Baltimore, MD 21264 United States	Personal Property Tax
Harris County WCID #116	P.O. Box 73109 Houston, TX 77273-3109 United States	Personal Property Tax
Harris County, Tax Assessor-Collector (Houston)	P O Box 73109 Houston, TX 77273 United States	Personal Property Tax
Hawaii Department of Taxation	P.O. Box 1425 Honolulu, HI 96806 United States	Income Tax, Sales & Use Tax
Hillsborough County Tax Collector	PO Box 30012 Tampa, FL 33630-3012 United States	License and Permit Fees, Personal Property Tax
Idaho State Tax Commission	PO Box 76 Boise, ID 83707 United States	Franchise Tax, Income Tax, Sales & Use Tax
Illinois Department of Revenue	P.O. Box 19032 Springfield, IL 62794-9032 United States	Income Tax, Sales & Use Tax
Illinois Secretary of State	Corp. F no. 5737-062-9 Springfield, IL 62756 United States	License and Permit Fees
Indiana Department of Revenue	PO Box 7218 Indianapolis, IN 46207-7218 United States	Income Tax, Sales & Use Tax
Indiana Secretary of State	302 W. Washington Street Room E018 Indianapolis, IN 46204 United States	License and Permit Fees
Iowa Department of Revenue	P.O. Box 10412 Des Moines, IA 50306-0412 United States	Income Tax, Sales & Use Tax
John R. Ames, Dallas County Tax Assessor-Collector	P.O. Box 139033 Dallas, TX 75313-9033 United States	Personal Property Tax
Kansas Department of Revenue	915 SW Harrison Street Topeka, KS 66612-1588 United States	Income Tax, Sales & Use Tax

Kansas Secretary of State	120 S.W. 10th Avenue Topeka, KS 66612 United States	License and Permit Fees
Kentucky State Treasurer	501 High Street Frankfort, KY 40601 United States	Franchise Tax, Income Tax, Sales & Use Tax
King County Treasury	500 4th Ave #600 Seattle, WA 98104-2340 United States	Personal Property Tax
Los Angeles County Tax Collector	P.O. Box 54027 Los Angeles, CA 90054-0027 United States	Personal Property Tax
Louisiana Department of Revenue	PO Box 3138 Baton Rouge, LA 70821 United States	Franchise Tax, Income Tax
Maine State Treasurer	PO Box 1065 Augusta, ME 4332 United States	Income Tax, Sales & Use Tax
Maricopa County Treasurer	PO Box 52133 Phoenix, AZ 85072-2133 United States	Personal Property Tax
Marin County Tax Collector	PO Box 4220 Rm. 202 San Rafael, CA 94913-4220 United States	Personal Property Tax
Marion County Treasurer	PO Box 6145 Indianapolis, IN 46206-6145 United States	Personal Property Tax
Maryland Comptroller/Treasury	PO Box 8888 Anapolis, MD 21401-8888 United States	Sales & Use Tax
Massachusetts Department of Revenue	PO Box 7000 Boston, MA 2204 United States	Franchise Tax, Income Tax
Mecklenburg County Tax Collector	PO Box 71063 Charlotte, NC 28272-1063 United States	Personal Property Tax
Miami Dade County Tax Collector	140 W Flagler St 14th Floor Miami, FL 33130-1573 United States	License and Permit Fees, Personal Property Tax
Michigan Department of Treasury	P.O. Box 30324 Lansing, MI 48909-7824 United States	Income Tax, Sales & Use Tax
Minnesota Department of Revenue	85 7th Place East, Suite 500 St. Paul, MN 55101-2198 United States	Franchise Tax, Income Tax, Sales & Use Tax

Mississippi Department of Revenue	PO Box 960 Jackson, MS 39205 United States	Franchise Tax, Income Tax, Sales & Use Tax
Missouri Department of Revenue	P.O. Box 3365 Jefferson City, MO 65105-3365 United States	Income Tax
Missouri Director of Revenue	P.O. Box 3360 Jefferson City, MO 65105-3360 United States	Sales & Use Tax
Missouri Secretary of State	PO Box 1366 Jefferson City, MO 65102 United States	License and Permit Fees
Montgomery County Maryland	255 N. Washington Street Suite 303 Rockville, MD 20850 United States	Personal Property Tax
Nebraska Department of Revenue	P.O. Box 98934 Lincoln, NE 68509-8934 United States	Income Tax, License and Permit Fees, Sales & Use Tax
Nevada Department of Taxation	1550 College Pkwy Suite 115 Carson City, NV 89706 United States	License and Permit Fees, Sales & Use Tax
New Hampshire Department of Revenue	109 Pleasant Street Concord, NH 3301 United States	Income Tax
New Mexico Secretary of State	325 Don Gaspar STE 300 Santa Fe, NM 87501 United States	License and Permit Fees
New York City Department of Finance	P.O. Box 5040 Kingston, NY 12402-5040 United States	Income Tax
New York State Corporation Tax	P. O. Box 1909 Albany, NY 12201-1909 United States	Income Tax
New York State Sales Tax	P.O. Box 1208 New York, NY 10116-1208 United States	Sales & Use Tax
New Mexico Taxation and Revenue Department	PO Box 25128 Santa Fe, NM 25128 United States	Franchise Tax, Income Tax, Sales & Use Tax
North Carolina Department of Revenue	PO Box 25000 Raleigh, NC 27640-0700 United States	Franchise Tax, Income Tax, Sales & Use Tax
North Carolina Secretary of State	PO Box 29622 Raleigh, NC 27626-0622 United States	License and Permit Fees

North Dakota State Tax Commissioner	PO Box 5623 Bismarck, ND 58506 United States	Sales & Use Tax
North Hills School District Tax Office	135 Sixth Avenue Pittsburgh, PA 15229 United States	License and Permit Fees
Oklahoma County Treasurer	PO Box 268875 Oklahoma City, OK 73126 United States	Personal Property Tax
Oklahoma Secretary of State	421 N.W. 13th Suite 210 Oklahoma City, OK 73103 United States	License and Permit Fees
Oklahoma Tax Commission	P.O. Box 269045 Oklahoma City, OK 73126 United States	Franchise Tax, Income Tax, Sales & Use Tax
Orange County Tax Collector	P.O. Box 1982 Santa Ana, CA 92702 United States	Personal Property Tax
Orange County, FL Tax Collector	PO Box 545100 Orlando, FL 32854 United States	License and Permit Fees, Personal Property Tax, Real Estate Tax
Oregon Department of Revenue	P.O. 14800 Salem, OR 97309-0920 United States	Income Tax, License and Permit Fees
PA Department of Revenue	Dept 280406 Harrisburg, PA 17128-0406 United States	Income Tax, Sales & Use Tax
Regina Morrison Newman, Trustee	PO Box 2751 Memphis, TN 38101 United States	Personal Property Tax
Rhode Island Division of Taxation - Dept #88	PO Box 9702 Providence, RI 2940 United States	Income Tax
Ryan Tax Compliance Services, LLC	13155 Noel Rd STE 100 Dallas, TX 75240 United States	License and Permit Fees
Sacramento County	PO Box 508 Sacramento, CA 95812-0508 United States	Personal Property Tax
San Diego County, Tax Collector	1600 Pacific Highway Room 162 San Diego, CA 92101 United States	Personal Property Tax
San Francisco Tax Collector	P.O. Box 7425 San Francisco, CA 94120-7425 United States	License and Permit Fees, Personal Property Tax

Santa Clara County	1553 Berger Dr. Bldg 1 San Jose, CA 95112 United States	License and Permit Fees
Secretary of State	P.O. Box 1150 Frankfort, KY 40602 United States	License and Permit Fees
South Carolina Department of Revenue	300A Outlet Pointe Blvd. Columbia, SC 29210 United States	Franchise Tax, Income Tax, Sales & Use Tax
South Dakota Department of Revenue	Anderson Building Mail Code 5055 455 E Capitol Avenue Pierre, SD 57501 United States	Sales & Use Tax
St. Louis County Department of Revenue	41 South Central Avenue St. Louis, MO 63105 United States	Personal Property Tax
State of New Jersey	P.O. Box 595 Newark, NJ 07101-0595 United States	Income Tax, License and Permit Fees, Sales & Use Tax
State of Rhode Island	One Capital Hill Providence, RI 02908-5802 United States	Sales & Use Tax
Tax Assessor & Collector / Montgomery County	PO Box 4798 Houston, TX 77210-4798 United States	Personal Property Tax
Tax Collector, Santa Clara County	70 W. Hedding St. East Wing 6th FLR San Jose, CA 95110-1767 United States	Personal Property Tax
Taxes-Tarrant County (Fort Worth)	P.O. Box 961018 Ft. Worth, TX 76161-0018 United States	Personal Property Tax
Tennessee Department of Revenue	500 Deaderick St Andrew Jackson Building Nashville, TN 37242 United States	Franchise Tax, Income Tax, License and Permit Fees, Sales & Use Tax
Tennessee Secretary of State	312 Rosa L. Parks Ave. 6th Floor Nashville, TN 37243-1102 United States	License and Permit Fees
Texas Comptroller of Public Accounts	111 East 17th Street Austin, TX 78774-0100 United States	Sales & Use Tax
Town of Corte Madera	300 Tamalpais Corte Madera, CA 94925-1418 United States	License and Permit Fees
Town of Natick	13 East Central Street Natick, MA 1760 United States	Personal Property Tax

Travis County Tax Collector (Austin)	P.O. Box 970 Austin, TX 78767-0970 United States	Personal Property Tax
Treasurer Arlington County	2100 Clarendon Blvd, #200 Arlington, VA 22201-5403 United States	License and Permit Fees
Treasurer of State of Ohio	30 E Broad St #9 Columbus, OH 43215 United States	Income Tax, License and Permit Fees, Sales & Use Tax
United States Treasury	Internal Revenue Service Ogden, UT 84201-0012 United States	Income Tax, License and Permit Fees
Utah Department of Agriculture & Food	4315 South 2700 West TSOB South Bldg, Floor 2 Taylorsville, UT 84129 United States	License and Permit Fees
Utah State Tax Commission	210 N 1950 W Salt Lake City, UT 84134 United States	Franchise Tax, Income Tax, Sales & Use Tax
Ventura County Tax Collector	800 South Victoria Avenue Ventura, CA 93009 United States	Personal Property Tax
Ventura Department of Weights and Measures	800 South Victoria L#1750 Ventura, CA 93009 United States	License and Permit Fees
Vermont Department of Taxes	PO Box 547 Montpelier, VT 5601 United States	Income Tax, Sales & Use Tax
Village of Northbrook	1225 Cedar Lane Northbrook, IL 60062 United States	License and Permit Fees
Village Of Schaumburg	P.O. Box 5919 Carol Stream, IL 60197-5919 United States	License and Permit Fees
Virginia Department of Taxation	PO Box 2369 Richmond, VA 23218 United States	Income Tax, Sales & Use Tax
Virginia State Corporation Commission	P.O. Box 1880 Richmond, VA 23218-1880 United States	License and Permit Fees
Wake County Revenue Department	PO Box 96084 Charlotte, NC 28296-0084 United States	Personal Property Tax
Washington County	P.O.Box 3587 Portland, OR 97208-3587 United States	Personal Property Tax

Washington State Department of Revenue	P.O. Box 34051 Seattle, WA 98124-1051 United States	License and Permit Fees, Sales & Use Tax
Washington State Treasurer	P.O. Box 9048 Olympia, WA 98507-9048 United States	License and Permit Fees
West Virginia State Tax Department	P.O. Box 1826 Charleston, WV 25327-1826 United States	Income Tax, Sales & Use Tax
Westchester Co. Dept of Consumer Protection	148 Martine Avenue, Room 407 White Plains, NY 10601-3311 United States	License and Permit Fees
Wisconsin Department of Revenue	P.O. Box 8921 Madison, WI 53708-8921 United States	Income Tax, License and Permit Fees, Sales & Use Tax
Wisconsin Dept of Financial Institutions	201 W. Washington Ave Madison, WI 53703 United States	License and Permit Fees
Woodlands Metro Center MUD	PO Box 7829 The Woodlands, TX 77387-7829 United States	Personal Property Tax
Wyoming Department of Revenue	122 W 25th Street Suite 2W Cheyenne, WY 82002 United States	Sales & Use Tax