Docket #0007 Date Filed: 3/5/2026

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

In re:	)	Chapter 11
CUMULUS MEDIA INC., *et al.*,[1]	)	Case No. 26-90346 (ARP)
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. Relief is requested not later than 2:00 p.m. (prevailing Central Time) on March 5, 2026.

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 March 5, 2026 at 2:00 p.m. (prevailing Central Time) in Courtroom 400, 4th Floor, 515 Rusk Avenue, 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 GoTo platform. Connect via the free GoTo 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.

The above-captioned debtors and debtors in possession (collectively, the "Debtors") respectfully state as follows in support of this motion:

[1] A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at www.veritaglobal.net/cumulusmedia. The Debtors' service address for purposes of these chapter 11 cases is: 780 Johnson Ferry Road, N.E., Suite 500, Atlanta, Georgia 30342.

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Relief Requested

1. The Debtors seek entry of an order (the "Proposed Order"), substantially in the form attached hereto, (a) authorizing, but not directing, the Debtors to remit or pay (or use tax credits to offset or otherwise satisfy) any Taxes and Fees (as defined below) due and owing to various federal, state, local, and other applicable Authorities (as defined below) arising or accrued in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined as owed upon an Audit (as defined below), voluntary disclosure, Assessment (as defined below), or otherwise), without regard to whether such obligations accrued or arose before or after the Petition Date (as defined below) and (b) granting related relief, all as more fully set forth in this motion.

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 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the "Amended Standing Order"). This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). The Debtors confirm their consent to the entry of a final order by the Court.

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

4. The bases for the relief requested herein are sections 105(a), 363(b), 506(b), 507(a)(8), 541, 1107(a), and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq*. (the "Bankruptcy Code"), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), rule 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 March 4, 2026 (the "Petition Date"), the Debtors commenced filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their properties as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors have contemporaneously filed a motion requesting procedural consolidation and joint administration of their 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 official committees have been appointed or designated.

6. A detailed description of the Debtors and their business, including the facts and circumstances giving rise to these chapter 11 cases, is set forth in the *Declaration of Francisco J. Lopez-Balboa in Support of Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith and incorporated herein by reference.[2]

The Debtors' Tax and Fee Obligations

I. Taxes and Fees Overview

7. In the ordinary course of business, the Debtors collect, incur, remit, withhold, and pay certain taxes, including sales taxes, use taxes, annual report and licensing fees, income taxes, real and personal property taxes, franchise taxes and fees, and various other governmental taxes, fees, and assessments (collectively, the "Taxes and Fees").[3] The Debtors pay or remit, as

[2] Capitalized terms used but not defined in this motion have the meanings ascribed to them in the First Day Declaration.

[3] The Debtors do not seek the authority to collect and remit state and federal employee-related withholding taxes by this motion. Such relief is instead requested in the *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Employee Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief*, filed contemporaneously herewith.

applicable, the Taxes and Fees on a periodic basis to various federal, state, and local governmental units, including taxing authorities (collectively, the "Authorities"), depending on the nature and incurrence of a particular Tax or Fee as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit A**.[4]

8. Taxes and Fees typically (but not exclusively) are remitted and paid by the Debtors through checks and electronic transfers that are processed through the financial institutions at which the Debtors maintain the bank accounts that compose their cash management system. From time to time, the Debtors also receive tax credits for overpayments or refunds in respect of Taxes and Fees. The Debtors use these credits in the ordinary course of business to offset against future Taxes and Fees, or for other general corporate purposes, or have the amount of such credits refunded to the Debtors.

9. The Debtors believe that, as of the Petition Date, they are current on their payment of due and owing Taxes and Fees. However, the Debtors estimate that approximately $2,270,000 Taxes and Fees relating to the prepetition period have accrued and may become due and owing postpetition in the ordinary course of business.[5]

[4] Although **Exhibit A** is intended to be comprehensive, the Debtors may have inadvertently omitted one or more Authorities. By this motion, 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**.

[5] To the best of the Debtors' knowledge, they are not currently subject to any ongoing Audits in respect of their tax returns and/or tax obligations from current or prior years. The estimated prepetition tax obligations provided in this motion do not include any additional prepetition liabilities that may be assessed against the Debtors as a result of an Audit. To the extent the Debtors become subject to any Audits that result in the assessment of additional prepetition tax and/or fee obligations, the Debtors request authority to satisfy such amounts pursuant to this motion.

10. Without limitation to the relief requested herein, the following table describes the categories of Taxes and Fees and provides a current estimate of the prepetition Taxes and Fees that the Debtors seek relief to pay:[6]

Category	Description	Approximate Amount Accrued as of Petition Date
Sales and Use Taxes	The Debtors collect and remit sales, use, and related taxes to the Authorities in various states in connection with the sale of their products or services in those states as well as the Debtors' purchase of taxable equipment, supplies, and services. Generally, the Debtors collect and remit sales and use taxes to the relevant Authorities on a monthly, quarterly, or annual basis, depending on sales volume and the applicable jurisdiction.	$13,000
Personal Property Taxes	The Debtors remit property taxes directly to Authorities relating to personal property that the Debtors use in the operation of their business.	$177,000
Real Property Taxes	The Debtors remit property taxes directly to Authorities relating to real property that the Debtors own and use in the operation of their business. Additionally, some taxes arising under real property leases may be paid directly to the Authorities (rather than transmitted to the landlords).	$422,000
Income Taxes	In the ordinary course of their business, the Debtors incur local, state, and federal income taxes (collectively, the "Income Taxes"). The Debtors generally pay Income Taxes on an annual basis.	$491,000
Franchise Taxes and Fees	The Debtors remit certain taxes, permitting charges, and related fees required to conduct business in the ordinary course pursuant to state and local laws. Certain states may refuse to qualify a debtor to do business in a state or recognize a name change, merger, or other activity if franchise taxes have not been paid. Most jurisdictions assess franchise taxes on an annual basis, in arrears. These Taxes and Fees for the right to do business in a state are not based on income but instead are usually based on net worth or capital.	$56,000

[6] The amounts of Taxes and Fees listed herein are good faith estimates based on the Debtors' review of their books and records and remain subject to potential Audits, Assessments, annual tax filings, and other adjustments.

Category	Description	Approximate Amount Accrued as of Petition Date
Other Taxes and Fees	The Debtors remit other taxes and fees required to operate their business in certain state and local jurisdictions, including maintaining qualifications to do business through the various Secretaries of State, local business licenses, business and occupation taxes, commercial activity taxes, LLC taxes, motor vehicle registrations, federal Patient-Centered Outcomes Research Institute ("PCORI") fees, other local government fees and assessments for items such as fire protection, sewer, stadiums, etc.	$230,000
FCC Fees	In the ordinary course of conducting their business operations, the Debtors pay fees to the Federal Communications Commission (the "FCC"), which fees contribute to, and help support, the operating costs of the FCC (the "FCC Fees"). The FCC Fees are Congressionally mandated and are typically imposed by the FCC in exchange for granting the Debtors authorization to provide certain services over which the FCC has jurisdiction. The FCC Fees are assessed by license and are due annually, in arrears. The company currently pays the following types of FCC Fees: (i) annual fees remitted in September for the prior year in arrears (approximately $2.1 million for the FCC fiscal year); and (ii) miscellaneous fees associated with initiating and extending special temporary authorizations which are typically paid in advance and currently not accrued.	$881,000
	Total[7]	**$2,270,000**

11. Accordingly, the Debtors seek authorization, but not direction, to pay and remit any prepetition and postpetition obligations owing on account of any Taxes and Fees or Assessments (as defined below), including on account of: (a) any Taxes and Fees that accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (b) all or any portion of any Taxes and Fees paid prepetition for which the payment thereof was lost or otherwise not received by the applicable Authority; (c) any Taxes and Fees incurred during the

[7] In addition to the Taxes and Fees, the Debtors are seeking authority, but not direction, to pay $12,000 in Tax Service Provider Fees (as defined herein) that had accrued but not yet come due as of the Petition Date.

prepetition period that may become due after the commencement of these chapter 11 cases; and (d) any Taxes and Fees that accrued or are incurred postpetition.

II. Audits and Assessments

12. From time to time, the Debtors may become subject to routine audits (or voluntary disclosures of unpaid tax amounts that give rise to an agreed Assessment) on account of tax returns and/or tax obligations in respect of prior periods (the "Audits"). The Audits may result in additional prepetition Taxes and Fees being assessed against and imposed on the Debtors, including for interest on late paid taxes, penalties, and fees (such additional Taxes and Fees, collectively, the "Assessments"). Taxes and Fees relating to the prepetition period may become due and owing after the Petition Date as a result of such Audits and Assessments, including in connection with any settlement entered into with an Authority in connection with an Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit or Assessment.

13. As of the Petition Date, the Debtors (a) are not aware of any pending Audits concerning the Debtors and (b) do not believe that they owe any amounts on account of any prepetition Assessments. However, out of an abundance of caution, the Debtors request authority, but not direction, to pay to the applicable Authority obligations on account of (i) any prepetition or postpetition Audits or Assessments as they arise in the ordinary course of the Debtors' business and (ii) any settlement or resolution of a disputed Assessment. Notwithstanding the foregoing, nothing in this motion is or should be construed as an admission of liability by the Debtors with respect to any Audits, and the Debtors reserve all rights related thereto. Furthermore, the Debtors reserve the right to contest any Assessment claimed to be due as a result of an Audit.

III. Tax Service Providers

14. In the ordinary course of business, the Debtors utilize various third-party tax service providers for payment processing (the "Tax Service Providers"). As of the Petition Date, the

Debtors believe they are current on their payment of obligations owed to the Tax Service Providers (such obligations, the "Tax Service Provider Fees"). However, the Debtors estimate that approximately $12,000 in Tax Service Provider Fees relating to work performed by the Tax Service Providers in the prepetition period have accrued and may become due and owing postpetition in the ordinary course of business.

15. The Debtors believe that their continued use of the Tax Service Providers' services is necessary to ensure their compliance with the various Authorities' taxing requirements. Additionally, such use reduces the Debtors' risk of having to pay reinstatement fees, penalties, or interest on any missed or late payment on account of any Taxes and Fees. Accordingly, the Debtors seek the authority, but not direction, to pay any Tax Service Provider Fees that may become due and owing postpetition in the ordinary course of business.

Basis for Relief

I. Certain Taxes and Fees May Not Be Property of the Debtors' Estates

16. Certain of the Taxes and Fees may constitute so-called "trust fund" taxes, which are required to be collected or withheld from third parties and held in trust for payment to the applicable Authorities. *See* I.R.C. § 7501 (stating that certain Taxes and Fees are held in trust); *see also 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."). Such Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier* v. *IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro* v. *N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). 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 applicable Authorities as they become due.[8]

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

17. Claims for certain Taxes and Fees are or 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). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). 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. Therefore, the Debtors' payment of such 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. The Debtors' payment of such Taxes and Fees would likely give Authorities no more than that to which they would otherwise be entitled to under any chapter 11 plan of reorganization and would also save the Debtors from any potential interest expense, legal expense, penalty, or other fees that could otherwise accrue as a result of their nonpayment during these chapter 11 cases.

18. In addition, certain of the Taxes and Fees may entitle the applicable Authority to assert liens on the Debtors' property, thus rendering such Taxes and Fees secured claims. As secured claims, such Taxes and Fees would be entitled to priority treatment under a chapter 11 plan. *See* 11 U.S.C. §§ 506(a), 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of

[8] For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether any such Taxes and Fees constitute trust fund obligations.

reorganization "crammed down" over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). As with the priority claims described above, paying these Taxes and Fees only affects the timing of the payments and does not prejudice the rights and recoveries of other creditors of the Debtors, and should therefore be approved.

III. Payment of the Taxes and Fees and the Tax Service Providers Fees as Provided Herein Is a Sound Exercise of the Debtors' Business Judgment

19. Courts in the Fifth Circuit and elsewhere generally acknowledge that it is appropriate to authorize the payment of prepetition obligations if necessary to protect and preserve the estate, including an operating business' going-concern value. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re CEI Roofing Inc.*, 315 B.R. 50, 50–59 (Bankr. N.D. Tex. 2004) (recognizing the permissibility of paying prepetition obligations, particularly where all sophisticated parties are in agreement); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) ("The ability of a Bankruptcy Court to authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept"). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims as requested herein.

20. 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). The Court may authorize the Debtors' payment of the Taxes and Fees under section 363(b)(1) of the Bankruptcy Code, to the extent that payment of such obligations would be deemed to constitute a use of property outside the ordinary course of business, if a sound business purpose exists for doing so. *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")); *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"); *see also Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) provides "broad flexibility" to authorize a debtor to honor prepetition claims if supported by an appropriate business justification).

21. In addition, courts may authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). For example, under section 105(a) of the Bankruptcy Code, a bankruptcy court may exercise its broad grant of equitable powers to permit the payment of a prepetition obligation when such payment is essential to the continued operation of the debtors' business. *See, e.g.*, *In re Just For Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (holding that section 105(a) of the Bankruptcy Code provides a statutory basis for the payment of prepetition claims under the doctrine of necessity and noting that "[t]he Supreme Court . . . recognize[s] the court's power to authorize payment of pre-petition claims when such payment is necessary for the debtor's survival during chapter 11"); *see also In re CEI Roofing, Inc.*, 315 B.R. at 56–61 (holding that payment of certain prepetition claims under the doctrine of necessity is "based on both common sense and the express provisions of the Bankruptcy Code"); *In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D.

Tex. 2004) (authorizing the debtors to pay certain prepetition claims because "[t]he court d[id] not wish [the] Debtors' businesses seriously damaged"). Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations when the payments are critical to preserving the going-concern value of the debtor's estate, as is the case here. *See, e.g., CoServ*, 273 B.R. at 497 ("[I]t is only logical that the bankruptcy court be able to use [s]ection 105(a) of the [Bankruptcy] Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate.").

22. The Court has authority, pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, to authorize the relief requested herein because such relief is necessary for the Debtors to carry out their duties under section 1107(a) of the Bankruptcy Code. Section 1107(a) of the Bankruptcy Code "contains an implied duty of the debtor-in-possession" to act as a fiduciary to "protect and preserve the estate, including an operating business' going-concern value," on behalf of the debtor's creditors and other parties in interest. *In re CEI Roofing, Inc.*, 315 B.R. at 59 (quoting *CoServ*, 273 B.R. at 497). Courts have acknowledged that, in some instances, a debtor's fiduciary duty can "only be fulfilled by the preplan satisfaction of a prepetition claim." *CoServ*, 273 B.R. at 497.

23. The Debtors believe, in their business judgment, that their ability to pay the Taxes and Fees is critical to their continued and uninterrupted business operations. Moreover, the Debtors' ability to pay the Taxes and Fees is critical to the efficient and value-maximizing administration of the Debtors' estates, including avoiding obstacles to a smooth transition into these chapter 11 cases.

24. If certain Taxes and Fees remain unpaid, Authorities may seek to recover such amounts directly from, or impose penalties on, the Debtors' directors, officers, or employees, as,

under the laws of many states, officers and directors may be held directly or personally liable for the nonpayment of such taxes. *See, e.g.,* TEX. TAX CODE ANN. § 111.016 (Vernon 2007) (persons who hold money paid as a tax for the benefit of the state are liable to the state for the full amount); *Zarate* v. *United States*, 2012 U.S. Dist. LEXIS 138256, at *9 (S.D. Tex. Sept. 26, 2012) (noting that, under Texas state law, corporate officers may be held responsible for payment of certain corporate taxes); *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*, 139 B.R. 578, 581–583 (Bankr. E.D.N.Y. 1992) (stating that, "[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' management team from the administration of these chapter 11 cases and have the potential to frustrate the Debtors' restructuring efforts as the dedicated and active participation of the Debtors' management team is essential to the orderly administration of these chapter 11 cases and to maximizing the value of the Debtors' estates for the benefit of their stakeholders.

25. Further, the Debtors' inability to timely satisfy an obligation to pay any Taxes and Fees may ultimately result in increased tax liability for the Debtors if the Debtors' nonpayment of such Taxes and Fees results in the accrual of interest or the incurrence of a penalty. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many 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.

26. In addition, certain Taxes and Fees may give rise to tax liens. In some instances, the relation back of the tax lien to the date the tax accrues or is assessed may not affect the enforceability of that lien in a bankruptcy case. Further, the creation and perfection of these tax liens may not violate the automatic stay under section 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(18) (excepting from the automatic stay "the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition"); *see also In re Gifaldi*, 207 B.R. 54, 56 n.1 (Bankr. W.D.N.Y. 1997) (noting that section 362(b)(18) reversed case law that had held that the creation of a statutory lien for ad valorem property taxes violated the automatic stay).

27. Finally, the Debtors rely on the Tax Service Providers to ensure compliance with applicable tax requirements imposed by various Authorities and to avoid the adverse consequences of noncompliance described above.

28. If the Debtors do not obtain the relief requested in this motion, certain Authorities may obtain oversecured claims against the Debtors' estates related to the Taxes and Fees. Section 506(b) of the Bankruptcy Code provides that oversecured claims may accrue interest during a chapter 11 case. *See* 11 U.S.C. § 506(b); *U.S.* v. *Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code); *see also Lincoln Sav. Bank* v. *Suffolk County Treasurer (In re Parr Meadows Racing Ass'n, Inc.)*, 880 F.2d 1540, 1549 (2d Cir. 1989) (citing *Ron Pair* and holding that oversecured liens entitled a tax authority to postpetition interest). If the Authorities are permitted

to obtain such claims, section 511 of the Bankruptcy Code provides that the Authorities will be entitled to interest at "the rate determined under applicable law," which could exceed prevailing market interest rates. 11 U.S.C. § 511(a).

29. The Debtors submit that the circumstances of these chapter 11 cases warrant granting the requested relief, and that doing so is in the best interests of the Debtors, their estates, their creditors, and all other parties in interest. Accordingly, the Debtors request that the Court authorize, but not direct, the Debtors to pay (a) all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments, and (b) Tax Service Providers Fees that accrued or were incurred prepetition.

Processing of Checks and Electronic Funds Transfers Should Be Authorized

30. The Debtors believe they have sufficient funds to pay any 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. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or electronic funds transfer requests as relating to an authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe there is minimal risk that checks or electronic funds transfer requests that the Court has not authorized will be inadvertently made. Therefore, the Debtors respectfully 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 electronic funds transfer requests in respect of the relief requested in this motion.

Emergency Consideration

31. Pursuant to Bankruptcy Rule 6003, which empowers 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," and Bankruptcy 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 in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Failure to obtain the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and imperil the Debtors' restructuring efforts. Accordingly, the Debtors respectfully request that the Court grant the relief requested in this motion on an emergency basis.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

32. To successfully implement the foregoing, 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

33. Nothing contained in this motion or any actions taken pursuant to any order granting the relief requested by this motion is intended to be or should be construed as: (a) an implication or 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; (h) a waiver of the obligation of any party in interest to file a proof of claim; or (i) 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 to seek avoidance of any or 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

34. The Debtors will provide notice of this motion to: (a) the Office of the United States Trustee for the Southern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) Riemer & Braunstein LLP and FBT Gibbons LLP, co-counsel to the ABL Agent; (d) Gibson, Dunn & Crutcher LLP, counsel to the Ad Hoc Group; (e) counsel to the 2026 Trustee and the 2029 Trustee; (f) counsel to the 2026 Agent and the 2029 Agent; (g) the Internal Revenue Service; (h) the United States Securities and Exchange Commission; (i) the United States Attorney's Office for the Southern District of Texas; (j) the office of the attorney general for the states in which the Debtors operate; (k) the Federal Communications Commission; (l) other regulatory agencies having a regulatory or statutory interest in these cases; (m) the Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

35. A copy of this motion is available on (a) PACER, at https://ecf.txsb.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 www.veritaglobal.net/cumulusmedia.

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WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order granting the relief requested herein and providing such other relief as the Court deems appropriate under the circumstances.

Dated: March 5, 2026

Respectfully submitted,

/s/ John F. Higgins

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M. Shane Johnson (TX Bar No. 24083263)
Megan Young-John (TX Bar No. 24088700)
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- and -

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Paul M. Basta (*pro hac vice* pending)
Jacob A. Adlerstein (*pro hac vice* pending)
Kyle J. Kimpler (*pro hac vice* pending)
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Proposed Co-Counsel to the Debtors and Debtors in Possession

Certificate of Accuracy

I certify that the facts and circumstances described in the above pleading giving rise to the emergency request for relief are true and correct to the best of my knowledge, information, and belief. This statement is made pursuant to Bankruptcy Local Rule 9013-1(i).

/s/ Francisco J. Lopez-Balboa
Francisco J. Lopez-Balboa

Certificate of Service

I certify that on March 5, 2026, 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/ John F. Higgins
John F. Higgins

Exhibit A

Authorities List

Exhibit A
Authorities List

Taxing Authority	Notice Address
ACADIA PARISH TAX COLLECTOR	500 NE COURT CIR COURTHOUSE, 2ND FL #213 CROWLEY, LA 70527-1329
ADA COUNTY TREASURER	200 W. FRONT STREET BOISE, ID 83702
ALABAMA DEPARTMENT OF REVENUE	375 SOUTH RIPLEY STREET MONTGOMERY, AL 36104
ALABAMA SECRETARY OF STATE, CORPORATIONS DIVISION	RSA PLAZA - SUITE 580 770 WASHINGTON AVENUE MONTGOMERY, AL 36104
ALAMEDA COUNTY TAX COLLECTOR	1221 OAK STREET, ROOM 131 OAKLAND, CA 94612
ALIEF ISD TAX OFFICE	14051 BELLAIRE BLVD #100 HOUSTON, TX 77083
ANDERSON COUNTY TAX ASSESSOR-COLLECTOR	100 N. MAIN STREET, SUITE 202 CLINTON, TN 37716-3624
ANN ARBOR CITY TREASURER	301 E. HURON ST. ANN ARBOR, MI 48104
ARAPAHOE COUNTY TAX COLLECTOR	ARAPAHOE COUNTY TREASURER 5334 SOUTH PRINCE STREET LITTLETON, CO 80120
ARIZONA CORPORATION COMMISSION, CORPORATIONS DIVISION	1300 W. WASHINGTON STREET PHOENIX, AZ 85007
ARIZONA DEPARTMENT OF REVENUE	1600 W MONROE STREET PHOENIX, AZ 85007
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	1509 WEST 7TH STREET LITTLE ROCK, AR 72201
ARKANSAS DEPT. OF FINANCE & ADMINISTRATION	1816 W 7TH STREET ROOM 2250 LITTLE ROCK, AR 72201
ARKANSAS SECRETARY OF STATE, BUSINESS DEPARTMENT	1401 W. CAPITOL AVENUE, SUITE 250 LITTLE ROCK, AR 72201
BALDWIN COUNTY BALDWIN COUNTY TAX COLLECTOR	1705 U.S. HWY 31 S. BAY MINETTE, AL 36507
BALDWIN COUNTY LICENSE INSPECTION & SALES TAX	22070 HIGHWAY 59 ROBERTSDALE, AL 36567
BEAUREGARD PARISH SHERIFF'S OFFICE	120 SOUTH STEWART DERIDDER, LA 70634
BENTON COUNTY TAX COLLECTOR	2113 W WALNUT ST ROGERS, AR 72756
BERKELEY COUNTY TREASURER	1003 HIGHWAY 52, MONCKS MONCKS CORNER, SC 29461
BERNALILLO COUNTY TREASURER	415 SILVER AVENUE SW ALBUQUERQUE, NM 87102
BIBB COUNTY BIBB COUNTY TAX ASSESSOR-COLLECTOR	COUNTY COMMISSION OFFICE 157 S.W. DAVIDSON DRIVE CENTREVILLE, AL 35042
BIBB COUNTY TAX COMMISSIONER	MACON-BIBB COUNTY TAX COMMISSIONER SERVICE CENTER 188 THIRD ST MACON, GA 31201

Taxing Authority	Notice Address
BLOUNT COUNTY TRUSTEE	347 COURT STREET, 3RD FLOOR MARYVILLE, TN 37804
BOISE COUNTY TAX COLLECTOR	420 MAIN STREET IDAHO CITY, ID 83631
BOONE COUNTY COLLECTOR	801 E WALNUT, ROOM 118 COLUMBIA, MO 65201-4890
BOSSIER CITY TAX COLLECTOR	620 BENTON ROAD BOSSIER CITY, LA 71171-1313
BOSSIER CITY–PARISH SALES & USE TAX DIVISION	620 BENTON ROAD BOSSIER CITY, LA 71111
BOSSIER PARISH TAX COLLECTOR	620 BENTON ROAD BOSSIER CITY, LA 71171-5337
BREVARD COUNTY TAX COLLECTOR	400 SOUTH ST., 6TH FLOOR TITUSVILLE, FL 32780
BRUNSWICK COUNTY REVENUE DEPT	BRUNSWICK COUNTY GOV'T COMPLEX 30 GOVERNMENT CENTER DR NE BOLIVIA, NC 28422
BUENA VISTA TOWNSHIP TREASURER (SAGINAW)	3945 EAST HOLLAND AVE SAGINAW, MI 48601
BUFFALO CITY TAX COLLECTOR (ERIE)	65 NIAGARA SQUARE, ROOM 101 BUFFALO, NY 14202
CADDO PARISH SHERIFF'S OFFICE TAX DEPARTMENT	501 TEXAS ST RM 101 SHREVEPORT, LA 71101
CALCASIEU PARISH SCHOOL BOARD — SALES & USE TAX DEPARTMENT	2439 6TH ST. LAKE CHARLES, LA 70602
CALCASIEU PARISH SHERIFF'S TAX DIVISION	5400 E. BROAD ST. LAKE CHARLES, LA 70615
CALCASIEU PARISH TAX COLLECTOR	5400 E. BROAD ST. LAKE CHARLES, LA 70615
CALHOUN COUNTY TREASURER	102 COURTHOUSE DR COURTHOUSE ANNEX, SUITE 102 SAINT MATTHEWS, SC 29135
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION (CDTFA)	651 BANNON ST SACRAMENTO, CA 95811
CALIFORNIA FRANCHISE TAX BOARD	3321 POWER INN ROAD SACRAMENTO, CA 95826
CALIFORNIA SECRETARY OF STATE	1500 11TH STREET SACRAMENTO, CA 95814
CARROLLTON-FARMERS BRANCH ISD TAX OFFICE	1445 N PERRY RD CARROLLTON, TX 75006
CEDAR CREEK TOWNSHIP TREASURER (MUSKEGON)	6556 SWEETER RD TWIN LAKE, MI 49457
CHARLESTON COUNTY REVENUE COLLECTIONS	REVENUE COLLECTIONS LONNIE HAMILTON, III, PUBLIC SERVICES BUILDING 4045 BRIDGE VIEW DR. N. CHARLESTON, SC 29405
CHARLESTON COUNTY TREASURER	101 MEETING STREET, SUITE 120 CHARLESTON, SC 29401
CHATHAM COUNTY TAX COMMISSIONER	222 W. OGLETHORPE AVE #107 SAVANNAH, GA 31401
CHATTANOOGA CITY TREASURER	101 E 11TH ST CHATTANOOGA, TN 37402

Taxing Authority	Notice Address
CINCINNATI INCOME TAX DIVISION	550 MAIN STREET CINCINNATI, OH 45202
CITY OF ANN ARBOR TREASURER, MI	301 E HURON ST ANN ARBOR, MI 48104
CITY OF ATHENS, AL	P.O. BOX 1089 ATHENS, AL 35612
CITY OF AUBURN, AL	144 TICHENOR AVENUE SUITE 6 AUBURN, AL 36830
CITY OF BUFFALO, NY	65 NIAGARA SQUARE RM 313 BUFFALO, NY 14202
CITY OF CHICAGO, IL	CITY HALL RM 800 121 N LA SALLE ST CHICAGO, IL 60602
CITY OF COLUMBIA, SC	ATTN: DAVID JOHNSON 1339 MAIN STREET, 1ST FLOOR COLUMBIA, SC 29201
CITY OF CULVER CITY, CA	9770 CULVER BLVD CULVER CITY, CA 90232
CITY OF FLORENCE, SC	UTILITY FINANCE 324 WEST EVANS STREET FLORENCE, SC 29501
CITY OF GREEN BAY, WI	100 NORTH JEFFERSON STREET GREEN BAY, WI 54301
CITY OF HOMEWOOD, AL	CITY HALL 2850 19TH STREET SOUTH 2ND FLOOR HOMEWOOD, AL 35209
CITY OF HUNTSVILLE FINANCE DEPARTMENT (CITY TAXES), ALABAMA	305 FOUNTAIN CIRCLE HUNTSVILLE, AL 35801
CITY OF KNOXVILLE, TN	400 MAIN STREET KNOXVILLE, TN 37902
CITY OF LITTLE ROCK, AR	500 W MARKHAM ST CITY HALL RM 338 LITTLE ROCK, AR 72201
CITY OF MELBOURNE, FL	REVENUE DIVISION 900 E STRAWBRIDGE AVE. MELBOURNE, FL 32901
CITY OF MOBILE REVENUE DEPARTMENT, ALABAMA	205 GOVERNMENT ST., SOUTH TOWER RM. 243 MOBILE, AL 36602
CITY OF MOBILE, AL	205 GOVERNMENT STREET MOBILE, AL 36602-0001
CITY OF MODESTO, CA	1010 10TH STREET MODESTO, CA 95354
CITY OF MONTGOMERY REVENUE DIVISION, ALABAMA	25 WASHINGTON AVENUE 3RD FLOOR MONTGOMERY, AL 36104
CITY OF MONTGOMERY, AL	103 N PERRY ST MONTGOMERY, AL 36104
CITY OF MYRTLE BEACH, SC	937 BROADWAY STREET MYRLTE BEACH, SC 29578
CITY OF NEW LONDON TAX COLLECTOR, CT	15 MASONIC STREET PO BOX 1305 NEW LONDON, CT 06320

Taxing Authority	Notice Address
CITY OF NEW ORLEANS BUREAU OF REVENUE — SALES TAX, LOUISIANA	1300 PERDIDO STREET 1W15 NEW ORLEANS, LA 70112
CITY OF NORTH CHARLESTON, SC	2500 CITY HALL LANE NORTH CHARLESTON, SC 29406
CITY OF OXNARD, CA	LICENSE SERVICES 214 SOUTH C ST OXNARD, CA 93030-5790
CITY OF RENO, NV	BUSINESS LICENSE 1 EAST FIRST STREET - 2ND FLOOR RENO, NV 89501
CITY OF SANDY SPRINGS, GA	PERMITS AND REVENUE OFFICE 1 GALAMBOS WAY SANDY SPRINGS, GA 30328
CITY OF SAVANNAH - REVENUE DEPARTMENT, GA	COASTAL GEORGIA CENTER 305 FAHM ST. SAVANNAH , GA 31401
CITY OF SHREVEPORT TAX COLLECTOR, LA	505 TRAVIS STREET SHREVEPORT, LA 71101
CITY OF STOCKTON, CA	CITY CLERK'S OFFICE 425 N EL DORADO STREET 1ST FLOOR STOCKTON, CA 95202
CITY OF TRACY, CA	8839 N CEDAR AVE, STE 212 FRESNO, CA 93720
CITY OF TUCSON, AZ	CLERK'S OFFICE CITY HALL 9TH FLOOR 255 WEST ALAMEDA TUSCON, AZ 85701
CITY OF TURLOCK, CA	156 S BROADWAY SUITE 114 TURLOCK, CA 95380
CITY-PARISH FINANCE DEPARTMENT — REVENUE DIVISION	222 SAINT LOUIS STREET ROOM 404 BATON ROUGE, LA 70802
CLARENDON COUNTY TREASURER	411 SUNSET DRIVE MANNING, SC 29102
CLAY COUNTY COLLECTOR	ADMINISTRATIVE BUILDING/1 COURTHOUSE SQUARE LIBERTY, MO 64068-2368
CLAY COUNTY TAX COLLECTOR	ADMINISTRATIVE BUILDING/1 COURTHOUSE SQUARE LIBERTY, MO 64068-2368
CLEVELAND COUNTY TREASURER	201 S JONES STE 100 NORMAN, OK 73069
COLE COUNTY COLLECTOR	311 EAST HIGH STREET JEFFERSON CITY, MO 65101
COLORADO DEPARTMENT OF REVENUE	1351 5TH ST. SUITE 100 DENVER, CO 80204
COLORADO DEPARTMENT OF REVENUE — TAXATION DIVISION	1351 5TH ST. SUITE 101 DENVER, CO 80204
COMPTROLLER OF MARYLAND	110 CARROLL STREET ANNAPOLIS, MD 21411
CONNECTICUT DEPARTMENT OF REVENUE SERVICES	55 W MAIN ST WATERBURY, CT 06702

Taxing Authority	Notice Address
CONNECTICUT SECRETARY OF STATE, COMMERCIAL RECORDING DIVISION	165 CAPITOL AVENUE, SUITE 1000 HARTFORD, CT 06115
CONTRA COSTA COUNTY TAX COLLECTOR	FINANCE BUILDING 625 COURT STREET, ROOM 100 MARTINEZ, CA 94553
CRAWFORD COUNTY TAX COLLECTOR	KEVIN PIXLEY 300 MAIN ST RM 2 VAN BUREN, AR 72956
CUMBERLAND COUNTY TAX COLLECTOR	COUNTY COURTHOUSE 117 DICK STREET ROOM 530 FAYETTEVILLE, NC 28301
DALLAS COUNTY TAX ASSESSOR-COLLECTOR	RECORDS BUILDING 500 ELM STREET, SUITE 3300 DALLAS, TX 75202
DARLINGTON COUNTY TREASURER	ONE PUBLIC SQUARE ROOM 203 DARLINGTON, SC 29532-3213
DAVIDSON COUNTY TAX COLLECTOR	700 PRES. RONALD REAGAN WAY, STE 210 NASHVILLE, TN 37210
DC OFFICE OF TAX AND REVENUE	1101 4TH STREET SW WASHINGTON, DC 20024
DELAWARE SECRETARY OF STATE, DIVISION OF CORPORATIONS	401 FEDERAL STREET #4 DOVER, DE 19901
DETROIT CITY TREASURER (WAYNE)	FINANCE DEPARTMENT/INCOME TAX DIVISION COLEMAN A. YOUNG MUNICIPAL CENTER 2 WOODWARD AVE, SUITE 130 DETROIT, MI 48226
DETROIT CITY TREASURY	2 WOODWARD AVENUE DETROIT, MI 48226
DILLON COUNTY TREASURER	401 W MAIN ST , ROOM 204 DILLON, SC 29536
DISTRICT OF COLUMBIA DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS, BUSINESS AND PROFESSIONAL LICENSING ADMINISTRATION, CORPORATIONS DIVISION	1100 4TH STREET, SW WASHINGTON, DC 20024
DUDLEY MUNICIPAL TAX COLLECTOR	71 WEST MAIN ST 2ND FLOOR DUDLEY, MA 01571
E BATON ROUGE PARISH TAX COLLECTOR	222 SAINT LOUIS STREET, ROOM 238 BATON ROUGE, LA 70802
E FELICIANA PARISH TAX COLLECTOR	11315 BANK ST CLINTON, LA 70722
EASD TAX COLLECTOR	1801 BUSHKILL DRIVE EASTON, PA 18040
EAST PROVIDENCE CITY TAX COLLECTOR	145 TAUNTON AVENUE, 1ST FLOOR, ROOM 104 EAST PROVIDENCE, RI 02914
EL PASO COUNTY TAX COLLECTOR	TAX OFFICE 301 MANNY MARTINEZ DR., 1ST FLOOR EL PASO, TX 79905
ERIE COUNTY TAX COLLECTOR	95 FRANKLIN ST RM 100 BUFFALO, NY 14202
ESCAMBIA COUNTY TAX COLLECTOR	213 PALAFOX PLACE PENSACOLA, FL 32502

Taxing Authority	Notice Address
FAIRFAX COUNTY TAX COLLECTOR	12000 GOVERNMENT CENTER PARKWAY FAIRFAX, VA 22035
FALLS TWP COLLECTOR (WYOMING)	3472 DEERFIELD DRIVE DALTON, PA 18414
FAYETTE COUNTY CLERK	162 E MAIN STREET LEXINGTON, KY 40507
FEDERAL COMMUNICATIONS COMMISSION	45 L STREET NE WASHINGTON, DC 20554
FLINT CITY TREASURER (GENESEE)	1101 S. SAGINAW ST. ROOM 102 FLINT, MI 48502
FLORENCE COUNTY TREASURER	180 N. IRBY ST, ROOM 106, MSC-Z FLORENCE, SC 29501
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE STREET TALLAHASSEE, FL 32399
FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS	2415 N. MONROE STREET, SUITE 810 TALLAHASSEE, FL 32303
FORKS TWP COLLECTOR (NORTHAMPTON)	546 WENDEL ROAD IRWIN, PA 15642
FORT BEND COUNTY TAX ASSESSOR-COLLECTOR	1317 EUGENE HEIMANN CIRCLE RICHMOND, TX 77469-3623
FRESNO COUNTY TAX COLLECTOR	2281 TULARE ST., ROOM 105 FRESNO, CA 93721
FULTON COUNTY TAX COMMISSIONER	SUITE 1106 141 PRYOR STREET SW ATLANTA, GA 30303-3446
GEORGETOWN COUNTY TREASURER	129 SCREVEN STREET GEORGETOWN, SC 29440
GEORGIA DEPARTMENT OF REVENUE	1800 CENTURY BLVD NE ATLANTA, GA 30345
GEORGIA SECRETARY OF STATE, CORPORATIONS DIVISION	2 MLK JR. DR. S.E., STE 315, FLOYD W. TOWER ATLANTA, GA 30334
GRAND RAPIDS CITY TREASURER (KENT)	300 MONROE AVENUE NW GRAND RAPIDS, MI 49503
GRAND RAPIDS TREASURY DEPARTMENT	300 MONROE AVENUE NW GRAND RAPIDS, MI 49503
GREENBURGH TOWN TAX COLLECTOR (WESTCHESTER)	177 HILLSIDE AVENUE GREENBURGH, NY 10607
GROTON TOWN TAX COLLECTOR	TAX COLLECTOR 45 FORT HILL RD GROTON, CT 06340
H.A. BERKHEIMER, INC.	15 PUBLIC SQUARE SUITE 502 WILKES BARRE, PA 18701
HAMILTON COUNTY TAX COLLECTOR	625 GEORGIA AVENUE, ROOM 210 CHATTANOOGA, TN 37402-1494
HARRIS COUNTY TAX ASSESSOR-COLLECTOR	1001 PRESTON HOUSTON, TX 77002
HENRY COUNTY TREASURER	101 S MAIN STREET NEW CASTLE, IN 47362
HERMITAGE TREASURER	800 N HERMITAGE RD HERMITAGE, PA 16148
HOKE COUNTY TAX COLLECTOR	227 N. MAIN STREET PO BOX 210 RAEFORD, NC 28376

Taxing Authority	Notice Address
HORRY COUNTY BUSINESS LICENSE DEPARTMENT	1301 SECOND AVENUE CONWAY, SC 29526
HORRY COUNTY TREASURER	1301 SECOND AVENUE CONWAY, SC 29526
HOWARD COUNTY TREASURER	220 N MAIN ST, ROOM 226 KOKOMO, IN 46901
IDAHO SECRETARY OF STATE, BUSINESS ENTITIES	700 WEST JEFFERSON STREET ROOM E205 BOISE, ID 83720
IDAHO STATE TAX COMMISSION	11321 W. CHINDEN BLVD. BOISE, ID 83714
ILLINOIS DEPARTMENT OF REVENUE	101 W JEFFERSON STREET SPRINGFIELD, IL 62702
ILLINOIS SECRETARY OF STATE, DEPARTMENT OF BUSINESS SERVICES	213 STATE CAPITOL SPRINGFIELD, IL 62756
INDIANA DEPARTMENT OF REVENUE	100 N SENATE AVENUE INDIANAPOLIS, IN 46204
INDIANA SECRETARY OF STATE, BUSINESS SERVICES DIVISION	302 W. WASHINGTON STREET, ROON E018 INDIANAPOLIS, IN 46204
INTERNAL REVENUE SERVICE	201 W RIVER CENTER BLVD COVINGTON, KY 41019-0030
IOWA DEPARTMENT OF REVENUE	1305 E WALNUT STREET DES MOINES, IA 50319
IOWA SECRETARY OF STATE, CORPORATIONS DEPARTMENT	321 EAST 12TH STREET DES MOINES, IA 50319-0130
IRVING ISD TAX OFFICE	2621 W. AIRPORT FREEWAY IRVING, TX 75062
JACKSON COUNTY COLLECTOR	415 E. 12TH STREET SUITE 100 KANSAS CITY, MO 64106
JEFFERSON COUNTY DEPARTMENT OF REVENUE	716 RICHARD ARRINGTON JR. BLVD. N. BIRMINGHAM, AL 35203
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR	1149 PEARL STREET BEAUMONT, TX 77701
JEFFERSON COUNTY TAX COLLECTOR	101 WEST BARRAQUE 113 PINE BLUFF, AR 71601
JEFFERSON COUNTY TAX COLLECTOR	1820 JEFFERSON STREET PORT TOWNSEND, WA 98368
JEFFERSON COUNTY TAX COLLECTOR	202 W. MAIN STREET DANDRIDGE, TN 37725
JEFFERSON COUNTY TAX COLLECTOR (BIRMINGHAM)	716 RICHARD ARRINGTON JR. BLVD N BIRMINGHAM, AL 35203
JESSAMINE COUNTY TAX COLLECTOR	105 COURT ROW NICHOLASVILLE, KY 40356
JOHNSON COUNTY TREASURER	111 S.CHERRY ST SUITE 1500 OLATHE, KS 66061
JOHNSTON TOWN TAX COLLECTOR	TAX COLLECTORS OFFICE 1385 HARTFORD AVE JOHNSTON, RI 02919
JONES COUNTY CHIEF APPRAISER	1137 E COURT PLAZA ANSON, TX 79501
JONES COUNTY TAX COLLECTOR	101 NORTH COURT STREET SUITE A ELLISVILLE, MS 39437

Taxing Authority	Notice Address
KANSAS DEPARTMENT OF REVENUE	120 SE 10TH AVENUE TOPEKA, KS 66612
KANSAS SECRETARY OF STATE	DOCKING STATE OFFICE BUILDING 915 SW HARRISON STREET TOPEKA, KS 66612
KENTUCKY DEPARTMENT OF REVENUE	501 HIGH STREET FRANKFORT, KY 40601
KENTUCKY SECRETARY OF STATE	1025 CAPITAL CENTER DRIVE, SUITE 201 FRANKFORT, KY 40601
KNOX COUNTY TRUSTEE	4734 CENTERLINE DRIVE KNOXVILLE, TN 37917
KOCHVILLE TOWNSHIP TREASURER (SAGINAW)	ATTN: LYLE BREWSTER TOWNSHIP TREASURER 5851 MACKINAW RD SAGINAW, MI 48604
LAFAYETTE COUNTY COLLECTOR	1001 MAIN STREET LEXINGTON, MO 64067
LAFAYETTE PARISH SCHOOL SYSTEM — SALES TAX DIVISION	207 TOWN CENTER PARKWAY SUITE 101 LAFAYETTE, LA 70506
LAFAYETTE PARISH SHERIFF'S OFFICE TAX DEPARTMENT	316 WEST MAIN STREET LAFAYETTE, LA 70501
LANE COUNTY TAX COLLECTOR	125 EAST 8TH AVENUE EUGENE, OR 97401
LEAVENWORTH COUNTY TREASURER	300 WALNUT ST. SUITE 105 LEAVENWORTH, KS 66048-2766
LEICESTER MUNICIPAL TAX COLLECTOR	3 WASHBURN SQUARE LEICESTER, MA 01524
LEON COUNTY TAX COLLECTOR	1276 METROPOLITAN BOULEVARD, SUITE 102 TALLAHASSEE, FL 32312
LEXINGTON COUNTY TREASURER	212 SOUTH LAKE DRIVE SUITE 101 LEXINGTON, SC 29072
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT	200 E MAIN STREET LEXINGTON, KY 40507
LIMESTONE COUNTY TAX ASSESSOR-COLLECTOR	310 W. WASHINGTON STREET ATHENS, AL 35611
LIVINGSTON PARISH TAX COLLECTOR	20300 GOVERNMENT BLVD LIVINGSTON, LA 70754
LOS ANGELES COUNTY TAX COLLECTOR	KENNETH HAHN HALL OF ADMINISTRATION 500 W TEMPLE STREET LOS ANGELES, CA 90012
LOUISIANA DEPARTMENT OF REVENUE	617 NORTH THIRD STREET BATON ROUGE, LA 70802
LOUISIANA SECRETARY OF STATE, COMMERCIAL DIVISION, CORPORATIONS SECTION	8585 ARCHIVES AVE. BATON ROUGE, LA 70809
LOWNDES COUNTY TAX COLLECTOR	1121 MAIN STREET COLUMBUS, OH 39710
LUCAS COUNTY TREASURER	ONE GOVERNMENT CENTER # 500 TOLEDO, OH 43604-2253
MACON-BIBB COUNTY	TAX COMMISSIONER SERVICE CENTER 188 THIRD STREET MACON, GA 31201

Taxing Authority	Notice Address
MADISON COUNTY TAX COLLECTOR	MADISON COUNTY SERVICE CENTER 1918 MEMORIAL PARKWAY, NW HUNTSVILLE, AL 35801
MADISON COUNTY TAX COLLECTOR	135 W IRVINE STREET RICHMOND, KY 40475
MAHONING COUNTY TREASURER	120 MARKET STREET YOUNGSTOWN, OH 44503
MAINE REVENUE SERVICES	51 COMMERCE DRIVE AUGUSTA, ME 04330
MAINE SECRETARY OF STATE, BUREAU OF CORPORATIONS, ELECTIONS AND COMMISSIONS	184 STATE HOUSE STATION AUGUSTA, ME 04333-0101
MARION COUNTY TREASURER	200 E. WASHINGTON ST. SUITE 1001 INDIANAPOLIS, IN 46204
MARIPOSA COUNTY TAX COLLECTOR	4982 10TH STREET MARIPOSA, CA 95338
MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION	700 E. PRATT ST., SUITE 2700 BALTIMORE, MD 21202-6377
MARYVILLE CITY TAX COLLECTOR	RALPH GOODSON, SUPERVISOR 412 W. BROADWAY AVENUE MARYVILLE, TN 37801
MASSACHUSETTS DEPARTMENT OF REVENUE	100 CAMBRIDGE STREET BOSTON, MA 02114
MASSACHUSETTS SECRETARY OF THE COMMONWEALTH	CORPORATION DIVISION ONE ASHBURTON PLACE 17TH FL BOSTON, MA 02108
MCLEAN COUNTY TREASURER	ATTN: TRISHA P. MALOTT 115 E. WASHINGTON ST ROOM 401 BLOOMINGTON, IL 61702-2400
MELISSA BONNICE, FALLS TOWNSHIP TAX COLLECTOR	3472 DEERFIELD DRIVE DALTON, PA 18414
MEMPHIS CITY TAX COLLECTOR	CITY TREASURY 125 N MAIN STREET SUITE 301 MEMPHIS, TN 38103
MICHIGAN CORPORATIONS, SECURITIES & COMMERCIAL LICENSING DIVISION	OTTAWA BUILDING 611 W. OTTAWA LANSING, MI 48909
MICHIGAN DEPARTMENT OF TREASURY	430 W ALLEGAN STREET LANSING, MI 48933
MINNESOTA DEPARTMENT OF REVENUE	600 N ROBERT STREET ST PAUL, MN 55101
MINNESOTA SECRETARY OF STATE, BUSINESS SERVICES OFFICE	FIRST NATIONAL BANK BUILDING 332 MINNESOTA STREET, SUITE N201 SAINT PAUL, MN 55101
MISSISSIPPI DEPARTMENT OF REVENUE	500 CLINTON CENTER DRIVE CLINTON, MS 39056
MISSISSIPPI SECRETARY OF STATE, BUSINESS SERVICES DIVISION	125 S. CONGRESS STREET JACKSON, MS 39201
MISSOURI DEPARTMENT OF REVENUE	301 W HIGH STREET JEFFERSON CITY, MO 65101
MISSOURI SECRETARY OF STATE, BUSINESS SERVICES DEPARTMENT	600 W. MAIN ST., ROOM 322 JEFFERSON CITY, MO 65101
MOBILE COUNTY LICENSE COMMISSION — SALES TAX	3925-F MICHAEL BLVD. MOBILE, AL 36616

Taxing Authority	Notice Address
MOBILE COUNTY TAX COLLECTOR	205 GOVERNMENT STREET MOBILE, AL 36644
MONITEAU COUNTY COLLECTOR	200 E. MAIN CALIFORNIA, MO 65018
MONTGOMERY COUNTY SALES TAX DEPARTMENT	101 SOUTH LAWRENCH ST. MONTGOMERY, AL 36104
MONTGOMERY COUNTY TAX COLLECTOR	101 SOUTH LAWRENCE ST. MONTGOMERY, AL 36104
MUNDY TOWNSHIP TREASURER (GENESEE)	111 E. COURT ST., #3B FLINT, MI 48502
NEBRASKA DEPARTMENT OF REVENUE	301 CENTENNIAL MALL SOUTH LINCOLN, NE 68508
NEVADA DEPARTMENT OF TAXATION	1550 E.COLLEGE PARKWAY CARSON CITY, NV 89706
NEVADA SECRETARY OF STATE, COMMERCIAL RECORDINGS DIVISION	401 NORTH CARSON STREET CARSON CITY, NV 89701-4069
NEW HANOVER COUNTY TAX COLLECTOR	230 GOVERNMENT CENTER DRIVE, SUITE 190 WILMINGTON, NC 28403
NEW JERSEY DEPARTMENT OF THE TREASURY, DIVISION OF REVENUE, BUSINESS SERVICES BUREAU	PO BOX 628 TRENTON, NJ 08625-0628
NEW JERSEY DIVISION OF TAXATION	50 BARRACK STREET TRENTON, NJ 08608
NEW MEXICO SECRETARY OF STATE, CORPORATIONS BUREAU	NEW MEXICO CAPITOL ANNEX NORTH 325 DON GASPAR, SUITE 300 SANTA FE, NM 87501
NEW MEXICO TAXATION & REVENUE	1100 S ST FRANCIS DRIVE SANTA FE, NM 87504
NEW MEXICO TAXATION AND REVENUE DEPARTMENT	1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87504
NEW YORK DEPARTMENT OF STATE, DIVISION OF CORPORATIONS, STATE RECORDS AND UNIFORM COMMERCIAL CODE	ONE COMMERCE PLAZA 99 WASHINGTON AVENUE ALBANY, NY 12231
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	NYS SALES TAX PROCESSING JAF BUILDING NEW YORK, NY 10116-1207
NORTH CAROLINA DEPARTMENT OF REVENUE	501 N WILMINGTON STREET RALEIGH, NC 27604
NORTH CAROLINA SECRETARY OF STATE, CORPORATIONS DIVISION	2 SOUTH SALISBURY STREET RALEIGH, NC 27601-2903
NORTHHAMPTON COUNTY TREASURER	669 WASHINGTON STREET EASTON, PA 18042
NY STATE DEPT OF TAXATION & FINANCE	W A HARRIMAN CAMPUS ALBANY, NY 12227
NYC DEPARTMENT OF FINANCE	66 JOHN STREET NEW YORK, NY 10038
OFFICE OF THE FAYETTE COUNTY SHERIFF	150 N. LIMESTONE SUITE 265 LEXINGTON, KY 40507
OHIO DEPARTMENT OF TAXATION	ONE GOVERNMEMNT CENTER SUITE 1400 TOLEDO, OH 43604-2232
OHIO SECRETARY OF STATE	4485 NORTHLAND RIDGE BLVD COLOMBUS, OH 43299

Taxing Authority	Notice Address
OKALOOSA COUNTY TAX COLLECTOR	1250 N. EGLIN PARKWAY, SUITE 101 SHALIMAR, FL 32579
OKLAHOMA COUNTY TREASURER	320 ROBERT S. KERR AVENUE ROOM 307 OKLAHOMA CITY, OK 73102
OKLAHOMA SECRETARY OF STATE	421 NW 13TH ST, SUITE 210/220 OKLAHOMA CITY, OK 73103
OKLAHOMA TAX COMMISSION	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
OKTIBBEHA COUNTY TAX COLLECTOR	101 E MAIN STREET SUITE 103 STARKVILLE, MS 39759
ONONDAGA COUNTY TAX COLLECTOR	421 MONTGOMERY STREET, 15TH FL. SYRACUSE, NY 13202
ORANGE COUNTY TAX ASSESSOR-COLLECTOR	TAX OFFICE - ADMINISTRATION BUILDING 123 SOUTH 6TH STREET ORANGE, TX 77630
OREGON DEPARTMENT OF REVENUE	955 CENTER STREET NE SALEM, OR 97301
OREGON SECRETARY OF STATE, CORPORATION DIVISION	255 CAPITOL ST. NE, SUITE 151 SALEM, OR 97310
ORLEANS PARISH TAX COLLECTOR	1300 PERDIDO STREET NEW ORLEANS, LA 70112
OSAGE COUNTY COLLECTOR	205 E. MAIN STREET LINN, MO 65051
PENNSYLVANIA DEPARTMENT OF REVENUE	1846 BROOKWOOD STREET HARRISBURG, PA 17106
PENNSYLVANIA DEPARTMENT OF STATE, CORPORATION BUREAU	PO BOX 280905 HARRISBURG, PA 17128
PEORIA COUNTY TREASURER	324 MAIN STREET, ROOM G-15 PEORIA, IL 61602
PICKENS COUNTY REVENUE COMMISSIONER	155 REFORM STREET, ROOM 300 CARROLLTON, AL 35447
PIMA COUNTY TREASURER	240 N. STONE AVENUE TUCSON, AZ 85701
POLK COUNTY TREASURER	111 COURT AVE DES MOINES, IA 50309-2298
POTTER COUNTY TAX ASSESSOR-COLLECTOR	900 SOUTH POLK SUITE 106 AMARILLO, TX 79101
PULASKI COUNTY TAX COLLECTOR	201 S BROADWAY, STE. 310 LITTLE ROCK, AR 72201
RANDALL COUNTY TAX ASSESSOR-COLLECTOR	TAX ASSESSOR-COLLECTOR 501 16TH ST., STE. 200 CANYON, TX 79015
REGIONAL INCOME TAX AGENCY (RITA)	10107 BRECKSVILLE ROAD BRECKSVILLE, OH 44141
RHODE ISLAND DIVISION OF TAXATION	ONE CAPITOL HILL PROVIDENCE, RI 02908
RHODE ISLAND SECRETARY OF STATE, CORPORATIONS DIVISION	148 W. RIVER ST. PROVIDENCE, RI 02904
RICHLAND COUNTY TREASURER	2020 HAMPTON STREET COLUMBIA, SC 29204
RUTHERFORD COUNTY TRUSTEE	HISTORIC COURTHOUSE, ROOM 102 MURFREESBORO, TN 37130

Taxing Authority	Notice Address
SAINT BERNARD PARISH TAX COLLECTOR	2 COURTHOUSE SQUARE CHALMETTE, LA 70043
SAINT JAMES PARISH TAX COLLECTOR	5800 LOUISIANA HIGHWAY 44 CONVENT, LA 70723
SAINT MARTIN PARISH TAX COLLECTOR	400 SAINT MARTIN STREET SAINT MARTINVILLE, LA 70582
SAINT TAMMANY PARISH TAX COLLECTOR	701 N. COLUMBIA STREET COVINGTON, LA 70433
SALT LAKE COUNTY ASSESSOR	CHRIS STAVROS - SALT LAKE COUNTY ASSESSOR 2001 S STATE ST SALT LAKE CITY, UT 84114-7421
SAMPSON COUNTY TAX COLLECTION	126 WEST ELIZABETH STREET CLINTON, NC 23828
SAN FRANCISCO COUNTY TAX COLLECTOR	1 DR. CARLTON B. GOODLETT PLACE SAN FRANCISCO, CA 94102
SAN FRANCISCO TAX COLLECTOR	1 DR. CARLTON B. GOODLETT PLACE CITY HALL- ROOM 140 SAN FRANCISCO, CA 94102
SAN JOAQUIN COUNTY TAX COLLECTOR	44 NORTH SAN JOAQUIN STREET FIRST FLOOR, SUITE 150 STOCKTON, CA 95202
SAN MATEO COUNTY TAX COLLECTOR	555 COUNTY CENTER FIRST FLOOR REDWOOD CITY, CA 94063
SANTA BARBARA COUNTY TAX COLLECTOR	COUNTY ADMINISTRATION BUILDING 105 E ANAPAMU STREET, ROOM 109 SANTA BARBARA, CA 93101
SAVANNAH CITY TAX COLLECTOR	305 FAHM STREET SAVANNAH, GA 31401
SEBASTIAN COUNTY TAX COLLECTOR	35 S 6TH, ROOM 105 FORT SMITH, AR 72901
SEVIER COUNTY TAX COLLECTOR	SEVIER COUNTY TRUSTEE 125 COURT AVENUE, ROOM 212W SEVIERVILLE, TN 37862
SHARON J. GERBERICH - TAX COLLECTOR	SMITHFIELD TOWNSHIP 46 LAKE VALHALLA EAST STROUDSBURG, PA 18301
SHAWNEE COUNTY TREASURER	200 SE 7TH ST. ROOM 101 TOPEKA, KS 66603
SHELBY COUNTY TAX COLLECTOR	SHELBY COUNTY TRUSTEE 157 POPLAR AVENUE, SUITE 200 MEMPHIS, TN 38103
SHREVEPORT CITY TAX COLLECTOR	505 TRAVIS STREET SHREVEPORT, LA 71101
SMITHFIELD TWP COLLECTOR (MONROE)	338 WHISPERING HILLS DR EAST STROUDSBURG, PA 18301
SOUTH CAROLINA DEPARTMENT OF REVENUE	300A OUTLET POINTE BLVD COLUMBIA, SC 29210
SOUTH CAROLINA SECRETARY OF STATE, DIVISION OF CORPORATIONS	1205 PENDLETON STREET, SUITE 525 COLUMBIA, SC 29201
SOUTH DAKOTA SECRETARY OF STATE	500 EAST CAPITOL AVENUE STE 204 PIERRE, SD 57501

Taxing Authority	Notice Address
STANISLAUS COUNTY TAX COLLECTOR	1010 10TH STREET, SUITE 2500 MODESTO, CA 95354
STOREY COUNTY TAX COLLECTOR	26 S. B ST., DRAWER D VIRGINIA, NV 89440
STOREY COUNTY TREASURER	26 S. B ST., DRAWER D VIRGINIA, NV 89440
SULLIVAN COUNTY TRUSTEE	ANGELA TAYLOR, SULLIVAN COUNTY TRUSTEE 3411 HIGHWAY 126, SUITE 104 BLOUNTVILLE, TN 37617
SUMMIT COUNTY TREASURER	CORRIE FORSLING, TREASURER 60 N. MAIN P.O. BOX 128 COALVILLE, UT 84017
SYLVANIA INCOME TAX DIVISION	6637 MONROE STREET SYLVANIA, OH 43560
SYRACUSE CITY TAX COLLECTOR (ONONDAGA)	421 MONTGOMERY STREET, 15TH FL. SYRACUSE, NY 13202
TARRANT COUNTY TAX ASSESSOR-COLLECTOR	TAX ASSESSOR-COLLECTOR: RICK D. BARNES 100 E WEATHERFORD ST FORT WORTH, TX 76196-0301
TAYLOR COUNTY CHIEF APPRAISER	1534 S TREADAWAY ABILENE, TX 79602
TENNESSEE DEPARTMENT OF REVENUE	500 DEADERICK STREET NASHVILLE, TN 37242
TENNESSEE DEPARTMENT OF STATE, DIVISION OF BUSINESS SERVICES	312 ROSA L. PARKS AVENUE SNODGRASS TOWER, 6TH FLOOR NASHVILLE, TN 37243
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	111 E 17TH STREET AUSTIN, TX 78774
TEXAS SECRETARY OF STATE, STATUTORY FILINGS DIVISION, CORPORATIONS SECTION	BUSINESS & PUBLIC FILINGS DIVISION 1019 BRAZOS ST. AUSTIN, TX 78701
TOLEDO INCOME TAX DIVISION	ONE GOVERNMENT CENTER TOLEDO, OH 43604
TOOELE COUNTY TREASURER	47 S. MAIN ST TOOELE, UT 84074
TOWN OF CHURCH POINT	741 S. MAIN ST CHURCH POINT, LA 70525
TOWN OF MONTVILLE TAX COLLECTOR	TAX COLLECTOR 310 NORWICH NEW LONDON TPKE UNCASVILLE, CT 06382
TOWN OF WESTERLY TAX COLLECTOR	ATTN: CATHERINE BURKE OFFICE OF TAX COLLECTOR 45 BROAD ST WESTERLY, RI 02891
TUOLUMNE COUNTY TAX COLLECTOR	ATTN: SHELLEY PIECH 2 S. GREEN ST. SONORA, CA 95370
UTAH COUNTY TREASURER	100 E CENTER STE 1200 PROVO, UT 84606-3159
UTAH DEPARTMENT OF COMMERCE, DIVISION OF CORPORATIONS & COMMERCIAL CODE	160 EAST 300 SOUTH SALT LAKE CITY, UT 84114

Taxing Authority	Notice Address
UTAH STATE TAX COMMISSION	210 N 1950 W SALT LAKE CITY, UT 84134
VENTURA COUNTY TAX COLLECTOR	VENTURA COUNTY GOVERNMENT CENTER 800 SOUTH VICTORIA AVE VENTURA, CA 93009-1290
VERMONT DEPARTMENT OF TAXES	133 STATE STREET MONTPELIER, VT 05633
VERMONT SECRETARY OF STATE, CORPORATIONS/UCC DIVISION	128 STATE STREET MONTPELIER, VT 05633
VIRGINIA DEPARTMENT OF TAXATION	1957 WESTMORELAND STREET RICHMOND, VA 23230
VIRGINIA STATE CORPORATION COMMISSION	DIVISION OF PUBLIC SERVICE TAXATION 1300 E. MAIN ST., 9TH FLOOR RICHMOND, VA 23219
W BATON ROUGE PARISH SHERIFF'S OFFICE	850 8TH STREET PORT ALLEN, LA 70767
WAKULLA COUNTY TAX COLLECTOR	202 OCHLOCKONEE ST. CRAWFORDVILLE, FL 32327
WASHINGTON COUNTY TAX COLLECTOR	280 N. COLLEGE SUITE 202 FAYETTEVILLE, AR 72701
WASHINGTON COUNTY TRUSTEE	100 E. MAIN ST. JONESBOROUGH, TN 37659
WASHINGTON OFFICE OF THE SECRETARY OF STATE, CORPORATIONS DIVISION	PO BOX 40234 OLYMPIA, WA 98504-0234
WASHOE COUNTY TAX COLLECTOR	1001 E. NINTH STREET RENO, NV 89512
WEST POINT CITY TAX COLLECTOR	580 COMMERCE STREET WEST POINT, MS 39773
WICHITA COUNTY TAX ASSESSOR-COLLECTOR	600 SCOTT AVE, SUITE 103 WICHITA FALLS, TX 76301
WILLIAMSON COUNTY TAX COLLECTOR	ATTN: KAREN PARIS, TRUSTEE 1320 WEST MAIN ST. SUITE 203 FRANKLIN, TN 37064
WISCONSIN DEPARTMENT OF FINANCIAL INSTITUTIONS	4822 MADISON YARDS WAY, NORTH TOWER MADISON, WI 53705
WISCONSIN DEPARTMENT OF REVENUE	2135 RIMROCK ROAD MADISON, WI 53713
WORCESTER MUNICIPAL TAX COLLECTOR	TREASURERS OFFICE 455 MAIN ST WORCESTER, MA 01608
ZEELAND TOWNSHIP TREASURER (OTTAWA)	6582 BRYON ROAD ZEELAND, MI 49464

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

In re:	)	Chapter 11
CUMULUS MEDIA INC., *et al.*,[1]	)	Case No. 26-90346 (ARP)
Debtors.	)	(Jointly Administered)

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

[Relates to Docket No. __]

Upon the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order") (a) authorizing, but not directing, the Debtors to remit or pay (or use tax credits to offset or otherwise satisfy) any Taxes and Fees due and owing to various federal, state, local, and other applicable Authorities arising or accrued in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined as owed upon an Audit, voluntary disclosure, Assessment, or otherwise), without regard to whether such obligations accrued or arose before or after the Petition Date; and (b) granting related relief, 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 the Amended Standing Order; 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

[1] A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at www.veritaglobal.net/cumulusmedia. The Debtors' service address for purposes of these chapter 11 cases is: 780 Johnson Ferry Road, N.E., Suite 500, Atlanta, Georgia 30342.

[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. § 1408; 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 that no other notice need be provided; and this Court having reviewed the Motion and the First Day Declaration and having heard the statements in support of the relief requested therein at a hearing, if any, 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 this Court having determined that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates, 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, but not directed, to (a) pay or remit (or use tax credits to offset), in their sole discretion, the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will or have become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable or become payable, including obligations arising on account of any Audit or otherwise owed for periods prior to the Petition Date, and (b) pay or remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis, including paying any Taxes and Fees arising as a result of Audits or Assessments, 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 prepetition Tax Service Providers Fees in the ordinary course of business and continue to utilize the Tax Service Providers on a postpetition basis consistent with prepetition practices.

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

4. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

5. Nothing in this Order shall be deemed to authorize the Debtors to accelerate any payments not otherwise due.

6. The Debtors are authorized, but not directed, to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing, *provided*, that, the Debtors shall provide counsel to the Ad Hoc Group with notice of any such settlement in excess of $250,000.

7. The Debtors' banks and financial institutions on which checks were drawn or electronic payment 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 payment 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 payment request as approved by this Order.

8. The Debtors are authorized to issue postpetition checks, or to effect postpetition electronic payment requests, in replacement of any checks or electronic payment requests that are

dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

9. Notwithstanding anything to the contrary contained herein, any payment to be made, and any relief or authorization granted hereunder, shall not conflict with, and shall be subject to, the requirements imposed on the Debtors under the terms of any order authorizing the use of cash collateral (the "Cash Collateral Order") and the budget approved thereunder (the "Budget"), and nothing herein shall alter the rights of the secured parties under the Cash Collateral Order or the Budget, as applicable. To the extent that there may be any conflict between the terms of this Order and the terms of the Cash Collateral Order or the Budget, the terms of the Cash Collateral Order or the Budget, as applicable, shall govern.

10. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in the Motion or this Order shall be deemed: (a) an implication or 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; (h) a waiver of the obligation of any party in interest to file a proof of

claim; or (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or to seek avoidance of any or all such liens.

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

12. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a), the Bankruptcy Local Rules, and the Complex Case Procedures are satisfied by such notice.

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

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

15. 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: _____, 2026

ALFREDO R. PEREZ
UNITED STATES BANKRUPTCY JUDGE