

Ian T. Peck  
State Bar No. 24013306  
Stephen M. Pezanosky  
State Bar No. 15881850  
Jarom J. Yates  
State Bar No. 24071134  
HAYNES AND BOONE, LLP  
2323 Victory Avenue, Suite 700  
Dallas, TX 75219  
Telephone: 214.651.5000  
Facsimile: 214.651.5940  
Email: ian.peck@haynesboone.com  
Email: stephen.pezanosky@haynesboone.com  
Email: jarom.yates@haynesboone.com

**PROPOSED ATTORNEYS FOR DEBTORS**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

In re:	§	Chapter 11
	§	
Tuesday Morning Corporation, <i>et al.</i> , <sup>1</sup>	§	Case No. 20-31476-HDH-11
	§	
Debtors.	§	Joint Administration Requested

**DEBTORS' EMERGENCY MOTION FOR ENTRY OF AN ORDER  
(I) AUTHORIZING DEBTORS TO PAY CERTAIN PREPETITION  
TAXES AND ASSESSMENTS AND (II) AUTHORIZING FINANCIAL  
INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND  
TRANSFERS PURSUANT TO BANKRUPTCY CODE §§ 105(a), 363(b),  
507(a)(8), AND 541(d)**

Tuesday Morning Corporation and its debtor affiliates, as debtors and debtors-in-possession in the above-referenced chapter 11 cases (collectively, the “Debtors”) hereby file this *Debtors’ Emergency Motion for Entry of an Order (I) Authorizing Debtors to Pay Certain Prepetition Taxes and Assessments and (II) Authorizing Financial Institutions to Honor and*

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<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Tuesday Morning Corporation (8532) (“TM Corp.”); TMI Holdings, Inc. (6658) (“TMI Holdings”); Tuesday Morning, Inc. (2994) (“TMI”); Friday Morning, LLC (3440) (“FM LLC”); Days of the Week, Inc. (4231) (“DOTW”); Nights of the Week, Inc. (7141) (“NOTW”); and Tuesday Morning Partners, Ltd. (4232) (“TMP”). The location of the Debtors’ service address is 6250 LBJ Freeway, Dallas, TX 75240.

*Process Related Checks and Transfers Pursuant to Bankruptcy Code §§ 105(a), 363(b), 507(a)(8), and 541(d)* (the “Motion”). In support of the Motion, the Debtors respectfully state as follows:

### **Jurisdiction and Venue**

1. The United States District Court for the Northern District of Texas (the “District Court”) has jurisdiction over the subject matter of this Motion pursuant to 28 U.S.C. § 1334. The District Court’s jurisdiction has been referred to this Court pursuant to 28 U.S.C. § 157 and the District Court’s Miscellaneous Order No. 33, *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984. This is a core matter pursuant to 28 U.S.C. § 157(b), which may be heard and finally determined by this Court. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Background**

2. On May 27, 2020 (the “Petition Date”), the Debtors each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) commencing the above captioned cases (the “Chapter 11 Cases”). The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

3. An official committee of unsecured creditors has yet to be appointed in these Chapter 11 Cases. Further, no trustee or examiner has been requested or appointed in these Chapter 11 Cases.

4. A detailed description of the Debtors and their businesses, and the facts and circumstances supporting the Motion and the Debtors’ Chapter 11 Cases are set forth in greater detail in the *Declaration of Barry Folse in Support of the Debtors’ Chapter 11 Petitions and First*

*Day Motions* (the “Folse Declaration”), which was filed on the Petition Date and is incorporated by reference in this Motion.

5. In the ordinary course of business, the Debtors collect, remit, withhold, and pay certain sales and use taxes (the “Sales and Use Taxes”), property taxes (the “Property Taxes”), franchise and/or income taxes (the “Franchise and Income Taxes”), import and customs duties (“Import and Customs Duties”), and other taxes, including, without limitation, gross receipts, commercial activities taxes, business and operations taxes (the “Miscellaneous Taxes” and together with the Sales and Use Taxes, Property Taxes, Franchise/Income Taxes, and Import/Customs Duties the “Taxes”) and/or fees (“Fees”) owed or accrued prior to the Petition Date to the various taxing authorities and governmental regulatory bodies (collectively, the “Taxing Authorities”). The Taxes and Fees typically, but not exclusively, are remitted and paid through the Debtors or one of their authorized agents by check, credit card, and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors use these credits in the ordinary course of business to offset against future Taxes or Fees, or have such amounts refunded to the Debtors.

6. Certain Taxing Authorities require the Debtors to collect Sales and Use Taxes from their customers. Additionally, the Debtors are required to pay, as a customer, Sales and Use Taxes based on a percentage of sales prices. Use Taxes typically arise if a supplier does not have business operations in the state in which it is supplying goods and, therefore, does not charge Sales Tax on goods that are otherwise taxable to the purchaser. The Debtors are required to remit Sales and Use Taxes to the applicable Taxing Authorities. Approximately sixty percent (60%) of the Sales and Use Taxes are paid in arrears once collected. The other forty percent (40%) of Sales and Use Taxes

are prepaid based upon the Debtors' reasonable estimate of the state and local Sales and Use Tax liability (the "Prepayments").<sup>2</sup> The Debtors contract with Baker Tilly Virchow Krause, LLP ("Baker Tilly"), a public accounting firm, to assist the Debtors with compliance and payment of Sales and Use Taxes. The Debtors' tax department runs a sales tax report, and Baker Tilly processes payments on the Debtors' behalf to the Taxing Authorities. Additionally, Baker Tilly sends the Debtors monthly Prepayment requests and weekly funding requests in order to issue payments to the Taxing Authorities on the Debtors' behalf. On average, the Debtors' pay Baker Tilly approximately \$6,000 per month<sup>3</sup> for the services provided relating to Sales and Use Taxes (the "Baker Tilly Fees"). At the end of the month, Baker Tilly emails the Debtors the returns. The Debtors estimate that they owe approximately \$1 million in Sales and Use Taxes relating to periods prior to the Petition Date. The Debtors request authority, but not direction, to continue the ordinary business practices with Baker Tilly of invoicing and paying invoices that account for the applicable Sales and Use Taxes, whether such invoices are prepetition or postpetition invoices. The Debtors estimate that they owe approximately \$6,000 in Baker Tilly Fees as of the Petition Date. The Debtors request authority, but not direction, to pay all accrued unpaid prepetition Baker Tilly Fees, and to continue to pay the Baker Tilly Fees in the ordinary course of business on a postpetition basis.

7. Property Taxes are assessed and become payable in the ordinary course of business and are calculated based on a statutorily-mandated percentage of property value (for both real and

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<sup>2</sup> Arkansas, Iowa, Illinois, Missouri, Texas, and Pennsylvania Sales and Use Taxes are paid through the prepayment system. The current economic downturn has resulted in an overpayment for California and Texas.

<sup>3</sup> Baker Tilly is paid approximately \$4,000 per month for providing monthly tax compliance; \$1,264 as a retainer for audits and other miscellaneous sales tax services, and \$683 per month for the Sales Tax rate update.

personal property).<sup>4</sup> Generally, Property Taxes are due annually, and the timing of payment of Property Taxes varies from jurisdiction to jurisdiction. The Debtors contract with Marvin F. Poer & Company (“Marvin Poer”), a property tax company, to assist the Debtors with compliance and payment of Property Taxes. Marvin Poer issues checks to the Taxing Authorities on the Debtors’ behalf. The checks are drawn on accounts directly funded by the Debtors. On average, the Debtors pay Marvin F. Poer approximately \$25,000 per month for the services provided relating to Property Taxes (the “Marvin Poer Fees” and together with the Baker Tilly Fees the “Tax Administrative Fees”). As of the Petition Date, the Debtors estimate that they owe approximately \$3,300,000 in Property Taxes and \$25,000 in Marvin Poer Fees. The Debtors request authority, but not direction, to instruct Marvin Poer to pay, in the normal course of the Debtors’ operations, any Property Taxes that have accrued, regardless of whether the Debtors receive the tax bills either prepetition or postpetition. Moreover, the Debtors request authority, but not direction, to pay all accrued unpaid prepetition Marvin Poer Fees, and to continue to pay the Marvin Poer Fees in the ordinary course of business on a postpetition basis.

8. The Debtors have Franchise and Income Tax obligations they must pay to various state authorities in jurisdictions where the Debtors operate or are authorized to do business. These taxes are assessed annually and are necessary to remain in good standing. In some jurisdictions, the Debtors remit estimated amounts in respect of Income Taxes, resulting in tax credits or overpayments that may be offset against future Income Taxes, or in certain circumstances may be refunded to the Debtors. The Debtors estimate that they owe approximately \$250,000 in Franchise and Income Taxes relating to periods prior to the Petition Date. The Debtors request authority, but

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<sup>4</sup> The Debtors lease all real property except for real property at the locations of the corporate offices and distribution center in Dallas, Texas.

not direction, to continue to pay the Franchise and Income Tax obligations when they become due and payable during the pendency of these Chapter 11 Cases.

9. The Debtors are required to pay both Import and Customs Duties in the ordinary course of operating their business. The Debtors pay Import and Customs Duties when inventory is cleared from customs and received by the Debtors. Kuehne & Nagel USA (“Kuehne & Nagel”) provides the Debtors with customs brokerage services and assists the Debtors with paying the Import and Customs Duties. As of the Petition Date, the Debtors estimate that they owe approximately \$25,000 in Import and Customs Duties. The Debtors request authority, but not direction, to continue to pay the Import and Customs Duties that have accrued, regardless of whether the Debtors receive the bills either prepetition or postpetition.

10. In the ordinary course of business, the Debtors are required to obtain certain licensing and permits from various jurisdictions in which they operate (the “Licensing and Permit Fees”). CT Corporation System (“CT Corp”) assists the Debtors with compliance and payment of the Licensing and Permit Fees. On average, the Debtors pay CT Corp approximately \$46,000 per month for the services provided relating to Licensing and Permit Fees (the “CT Corp Fees” and together with the Licensing and Permit Fees (the “Licensing and Permit Obligations”). CT Corp pays about eighty-five percent (85%) of the Licensing and Permit Fees directly to the Taxing Authorities. The Debtors process and pay the remaining fifteen percent (15%) of Licensing and Permit Fees in house. As of the Petition Date, the Debtors estimate that they owe approximately \$300,000 in Licensing and Permit Obligations.<sup>5</sup> The Debtors request the authority, but not

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<sup>5</sup> The Debtors estimate that the CT Corp Fees make up less than 10% of the outstanding Licensing and Permit Obligations.

direction, to continue to pay the Licensing and Permit Obligations, regardless of whether the Debtors receive the invoices prepetition or postpetition.

11. The Debtors also incur a variety of Miscellaneous Taxes required to operate their businesses, including, without limitation, gross receipts, commercial activities taxes, and business and operations taxes. The Debtors remit these Miscellaneous Taxes to the relevant Taxing Authorities as they become due. As of the Petition Date, the Debtors estimate that they owe approximately \$14,294 in Miscellaneous Taxes. The Debtors request the authority, but not direction, to continue to pay the Miscellaneous Taxes, regardless of whether the Debtors receive the bills either prepetition or postpetition.

12. In summary, as of the Petition Date, the Debtors estimate that approximately \$1 million in Sales and Use Taxes, \$3,300,000 in Property Taxes, \$250,000 in Franchise and Income Taxes, \$25,000 in Import and Customs Duties, \$300,000 in Licensing and Permit Obligations, and \$14,294 in Miscellaneous Taxes are due and owing to the Taxing Authorities relating to periods prior to the Petition Date, as well as certain additional amounts that will become due and owing within thirty (30) days. Additionally, the Debtors estimate that approximately \$31,000 in Tax Administrative Fees are due and owing to Marvin Poer and Baker Tilly as well as certain additional amounts that will become due and owing within thirty (30) days.

13. The amounts of the Taxes, Fees, and Tax Administrative Fees listed above are good faith estimates based on the Debtors' books and records and remain subject to potential audits and other adjustments. As such, the Debtors also seek authorization to pay any prepetition Taxes due and owing following audit and review.

### **Relief Requested**

14. The Debtors request, pursuant to Bankruptcy Code §§ 105(a), 363(b), 507(a)(8), and 541(d) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (i) the authority, but not direction, to pay certain pre-petition Taxes<sup>6</sup> (as defined below) due and owing to the Taxing Authorities, including any Taxes determined owing postpetition for the period prior to the Petition Date, and authority, but not direction, to pay all accrued unpaid prepetition Tax Administrative Fees related thereto, and (ii) that the Court authorize applicable banks and financial institutions (collectively, the “Banks”) to receive, honor, process, and pay all checks issued or to be issued and credit card or electronic funds transfers requested or to be requested relating to the above.

15. The Debtors request the entry of an order, substantially in the form attached to the motion as **Exhibit A**, (the “Order”). A non-exclusive list of the Taxing Authorities is annexed as **Exhibit 1** (the “Taxing Authorities List”) to the Order.<sup>7</sup>

### **Basis for Relief Requested**

16. Ample cause exists to authorize the payment of the prepetition Taxes, including, among other things, that (i) the failure to pay the prepetition Taxes may interfere with the Debtors’ continued operations and successful reorganization efforts; (ii) funds representing certain of the unremitted prepetition Taxes may not be property of the Debtors’ estates; (iii) the failure to pay

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<sup>6</sup> By this Motion, the Debtors are not seeking authority to pay employee withholding taxes, healthcare taxes, contribution taxes, and payroll taxes, which are addressed separately in the *Debtors’ Emergency Motion for an Order (I) Authorizing the Debtors to (A) Pay Certain Prepetition Employee Wages, Other Compensation and Reimbursable Employee Expenses, (B) Pay Certain Prepetition Independent Contractor and Temporary Staff Obligations, and (C) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

<sup>7</sup> Although the Debtors reasonably believe that the Taxing Authorities List is substantially complete, the relief requested herein is to be applicable with respect to all Sales and Use, Franchise and Income, Property, Import and Customs, Licensing and Permit, and Miscellaneous Taxing Authorities related to this Motion and is not limited to those Taxing Authorities listed on the Taxing Authorities List.



prepetition Property Taxes may increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors' estates; (iv) the payment of prepetition Taxes affects only the timing of payments as most, if not all, of the Taxes are afforded priority or secured status under the Bankruptcy Code; and (v) the Court has authority to grant the requested relief under Bankruptcy Code §§ 105(a) and 363(b), and payment of the prepetition Taxes is a valid exercise of the Debtors' fiduciary duties pursuant to Bankruptcy Code §§ 1107(a) and 1108.

**A. Failure to Pay the Prepetition Taxes May Interfere with the Debtors' Continued Operations and Successful Reorganization Effort**

17. The Debtors seek to obtain authority, but not direction, to pay the prepetition Taxes to ensure continued, uninterrupted operation of their business. Nonpayment of these obligations may cause Taxing Authorities to take precipitous action, including, but not limited to, asserting liens, preventing the Debtors from conducting business in the applicable jurisdictions, or seeking to lift the automatic stay, which would disrupt the Debtors' day-to-day operations and could potentially impose significant costs on the Debtors' estates. Failure to satisfy the prepetition Taxes may jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business.

18. To the extent that any prepetition Taxes remain unpaid by the Debtors, certain of the Debtors' officers and directors may be subject to lawsuits or criminal prosecution during the pendency of these Chapter 11 Cases. The dedicated and active participation of the Debtors' directors, officers and other employees is not only integral to the Debtors' continued, uninterrupted operations, but also essential to the orderly administration of these Chapter 11 Cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from important tasks, to the detriment of all parties in interest.

**B. Certain of the Prepetition Taxes May Not Be Property of the Debtors' Estates**

19. The Debtors submit that funds representing some of the prepetition Taxes, including the Sales Taxes and certain value-added, goods and services, and withholding taxes, may constitute “trust fund” taxes, which the Debtors are required to collect and/or hold in trust for payment to the Taxing Authorities. Bankruptcy Code § 541(d) provides, in relevant part:

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

11 U.S.C. § 541(d).

20. To the extent the Debtors have collected or hold taxes in trust for payment to the Taxing Authorities, such funds may not constitute property of the Debtors’ estates. *See, e.g., Begier v. IRS*, 496 U.S. 53, 60–62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor’s estate); *Al Copeland Enters., Inc. v. Texas*, 991 F.2d 233, 235 (5th Cir. 1993) (stating that a debtor holds state sales tax revenues in trust for the state); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”); *Tex. Comptroller of Pub. Accts. v. Megafoods Stores, Inc. (In re Megafoods Stores, Inc.)*, 163 F.3d 1063, 1067–68 (9th Cir. 1988) (under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate). The Debtors, therefore, generally do not have an equitable interest in such funds and should be permitted to pay those funds to the Taxing Authorities as they become due.

**C. Failure to Pay Prepetition Taxes May Increase the Scope of Secured and Priority Claims Held by the Taxing Authorities**

21. The Debtors' failure to pay certain Taxes may increase the amount of secured claims held by Taxing Authorities against the Debtors' estates, as Taxing Authorities may assert liens against real and personal property for which these Taxes are due and owing. Furthermore, the postpetition creation and perfection of certain of these liens may not be subject to the automatic stay. *See* §§ 362(b)(3), (18). Thus, nonpayment of certain Taxes may inadvertently allow the creation and perfection of additional liens on the Debtors' assets during these Chapter 11 Cases.

22. Moreover, to the extent the Taxing Authorities hold oversecured claims, if the prepetition Taxes are not paid, postpetition interest, fees, penalties and other charges may accrue. *See* 11 U.S.C. § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under § 506(b)). Even if these Taxes are not treated as secured claims, they may still, as discussed below, be entitled to priority treatment pursuant to the Bankruptcy Code—as may any penalties assessed by the applicable Taxing Authorities on delinquent taxes owed by the Debtors. *See* § 507(a)(8). The Debtors' failure to pay the prepetition Taxes may increase the amount of the secured or priority claims held by the Taxing Authorities against the Debtors' estates.

23. Paying the prepetition Taxes will avoid the imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby preserving the value of the Debtors' estates and maximizing the distribution available for other creditors. Therefore, the Court should authorize the Debtors to pay prepetition Taxes because payment will benefit the estates' creditors and other parties-in-interest.

**D. Paying the Prepetition Taxes Will Affect Only the Timing of Payments**

24. Most, if not all, of the Taxes described herein are afforded priority status pursuant to Bankruptcy Code § 507(a)(8). *See* § 507(a)(8)(A). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re CEI Roofing, Inc.*, 315 B.R. 50, 60–61 (Bankr. N.D. Tex. 2004) (finding that authorization of early payment of priority claims does not trigger concerns of either upsetting priority scheme of Bankruptcy Code or of unfair discrimination); *In re CoServ, L.L.C.*, 273 B.R. 487, 493 (Bankr. N.D. Tex. 2002) (implying the bankruptcy court may authorize early payment of prepetition priority claims in instances where nonpayment could impair debtor’s ability to operate); *Equalnet Commc’ns Corp.*, 258 B.R. at 370 (stating that the court may authorize pre-plan payment of priority claims, because “the need to pay these claims in an ordinary course of business time frame is simple common sense”).

25. To the extent the prepetition Taxes are priority claims, they must be paid in full before any general unsecured obligations of the Debtors may be satisfied. The Debtors submit that sufficient assets exist to pay certain of the prepetition Taxes. Accordingly, the proposed relief will affect only the timing of payment of the prepetition Taxes and will not prejudice the rights of any general unsecured creditor or other party-in-interest. The Court, therefore, should grant the Debtors the authority to pay prepetition Taxes in the ordinary course.

**E. The Court has Authority to Grant the Requested Relief Under Bankruptcy Code §§ 363(b) and 105(a), and Payment of Prepetition Taxes is a Valid Exercise of the Debtors’ Fiduciary Duties Pursuant to Bankruptcy Code §§ 1107(a) and 1108**

26. The Court may grant the relief requested herein pursuant to Bankruptcy Code § 363(b), which provides, in pertinent part, that “[t]he [debtor-in-possession], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the

estate.” § 363(b)(1). Courts have long recognized that, where a sound business justification can be articulated, payment of prepetition claims under Bankruptcy Code § 363(b) is permitted. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (holding that § 363(b) gives a bankruptcy court “broad flexibility” to authorize a debtor to expend funds on account of prepetition claims if there is “some business justification” to justify payment).

27. The Court may also grant the requested relief pursuant to its equitable powers under Bankruptcy Code § 105(a), which provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” § 105(a). Courts generally recognize that payments to prepetition creditors are appropriate pursuant Bankruptcy § 105 under the “doctrine of necessity” or the “necessity of payment” rule, where such payments are necessary to the continued operation of the debtor’s business. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. at 497 (“[I]t is only logical that the bankruptcy court be able to use Section 105(a) of the Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate.”); *see also In re Matter of Lehigh & N. E. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to the continued operation of the debtor). Indeed, a bankruptcy court’s use of its equitable powers under the “doctrine of necessity” to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *In re Ionosphere Clubs, Inc.*, 98 B.R. at 175. The United States Supreme Court first articulated the equitable common law principle commonly referred to as the “doctrine of necessity” over 130 years ago in *Miltenberger v. Logansport, C. & S.W.R. Co.*, 106 U.S. 286 (1882). Courts today continue to recognize that the rationale for the “doctrine of necessity” is consistent with the “paramount goal” of Chapter 11:

“facilitating the continued operation and rehabilitation of the debtor.” *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176.

28. In addition, pursuant to Bankruptcy Code §§ 1107(a) and 1108, debtors-in-possession are fiduciaries “holding the bankruptcy estate and operating the business for the benefit of creditors. . . .” *In re CoServ*, 273 B.R. at 497. 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.* Courts have noted that there are instances in which a debtor-in-possession may fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.*; *see also In re Mirant Corp.*, 296 B.R. 427, 429–30 (Bankr. N.D. Tex. 2003) (allowing debtors to pay claims “reasonably believe[d]” to be authorized under the *CoServ* test or whose payment was necessary “in the exercise of their business judgment . . . in order for [the d]ebtors to continue their respective businesses”). This Court in *CoServ* noted 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.” *In re CoServ*, 273 B.R. at 497. 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.* at 498. Payment of the prepetition Taxes in this instance meets each element of the *CoServ* test.

29. Accordingly, pursuant to Bankruptcy Code §§ 105(a), 363(b), 1107(a), and 1108, this Court is empowered to grant the relief requested herein and such relief is necessary, in the Debtors' discretion and business judgment, in order to prevent damage to the Debtors' businesses.

30. The Debtors submit that payment of the prepetition Taxes is an exercise of sound business judgment and necessary to permit a successful reorganization, as the Debtors' satisfaction of the prepetition Taxes is necessary to avoid the obstacles to a smooth transition through these Chapter 11 Cases and additional expenses such as interest, fees, and penalties. Significant disruptions of the Debtors' operations of the types described above threaten to irreparably impair the Debtors' ability to conduct a successful reorganization process and thereby maximize the value of the Debtors' estates for the benefit of creditors.

31. In fact, bankruptcy courts in this jurisdiction have entered orders granting relief similar to the relief requested herein. *See, e.g., In re The LaSalle Grp., Inc.*, Case No. 19-31484 (SGJ) (Bankr. N.D. Tex. May 21, 2019) (Docket No. 89); *In re PHI, Inc.*, Case No. 19-30923 (HDH) (Bankr. N.D. Tex. April 17, 2019) (Docket No. 275); *In re Erickson Inc.*, Case No. 16-34393 (HDH) (Bankr. N.D. Tex. Dec. 2, 2016) (Docket No. 126); *In re Forest Park Med. Ctr. at Southlake, LLC*, Case No. 16-40273 (RFN) (Bankr. N.D. Tex. Feb. 2, 2016) (Docket No. 74). The present circumstances warrant similar relief in these Chapter 11 Cases.

**F. Banks Should be Authorized to Receive, Process, Honor, and Pay all Payments Issued and Transfers Requested to Pay the Prepetition Taxes**

32. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral. Also, under the Debtors' existing cash management system, the Debtors can readily identify checks, credit card payments, wire transfer requests, and electronic funds transfers relating to an authorized payment made with respect to the Taxes.

Accordingly, the Debtors believe that checks, credit card payments, and/or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and that this Court should authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all payment requests in respect of the relief requested herein.

#### **Request for Waiver of Stay**

33. To the extent that the relief sought in the Motion constitutes a use of property under Bankruptcy Code § 363(b), the Debtors seek a waiver of the fourteen-day stay under Bankruptcy Rule 6004(h). Further, to the extent applicable, the Debtors request that the Court find that the provisions of Bankruptcy Rule 6003 are satisfied. As explained herein, the relief requested in this Motion is immediately necessary for the Debtors to be able to continue to operate their business and preserve the value of the estates.

#### **Reservation of Rights**

34. Nothing contained herein is intended or should be construed as an admission as to the validity or priority of any claim against the Debtors, a waiver of the Debtors' rights to dispute any claim or an approval or assumption of any agreement, agreement, contract, or lease under Bankruptcy Code § 365. The Debtors expressly reserve their rights to contest any claim. Likewise, if this 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 or priority of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

#### **Notice**

35. Notice of this Motion will be provided to: (i) the Office of the United States Trustee; (ii) the Debtors' secured creditors; (iii) any party whose interests are directly affected by this



specific pleading; (iv) those persons who have formally appeared and requested notice and service in these proceedings pursuant to Bankruptcy Rules 2002 and 3017; (v) counsel for the proposed DIP Agent;<sup>8</sup> (vi) counsel for any official committees appointed by this Court; (vii) the consolidated list of the 40 largest unsecured creditors of the Debtors; and (viii) all governmental agencies having a regulatory or statutory interest in these cases (collectively, the “Notice Parties”). Based on the urgency of the circumstances surrounding this Motion and the nature of the relief requested herein, the Debtors respectfully submits that no further notice is required.

### **Conclusion**

**WHEREFORE**, based on the foregoing, the Debtors respectfully request that the Court (i) grant the Motion, and (ii) grant such other and further relief as is just and proper.

RESPECTFULLY SUBMITTED this 27th day of May, 2020.

### **HAYNES AND BOONE, LLP**

By: /s/ Ian T. Peck

Ian T. Peck

State Bar No. 24013306

Stephen M. Pezanosky

State Bar No. 15881850

Jarom J. Yates

State Bar No. 24071134

**HAYNES AND BOONE, LLP**

2323 Victory Avenue, Suite 700

Dallas, TX 75219

Telephone: 214.651.5000

Facsimile: 214.651.5940

Email: [ian.peck@haynesboone.com](mailto:ian.peck@haynesboone.com)

Email: [stephen.pezanosky@haynesboone.com](mailto:stephen.pezanosky@haynesboone.com)

Email: [jarom.yates@haynesboone.com](mailto:jarom.yates@haynesboone.com)

### **PROPOSED ATTORNEYS FOR DEBTORS**

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<sup>8</sup> “DIP Agent” means JPMorgan Chase Bank, N.A., in its capacity as administrative agent under that certain [Senior Secured Super Priority Debtor-in-Possession Credit Agreement] dated May 27, 2020 between Debtor Tuesday Morning, Inc., as borrower, Guarantors (as defined therein), the DIP Agent, and the lenders party thereto.

**EXHIBIT A**

**PROPOSED ORDER**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

In re:	§	Chapter 11
	§	
Tuesday Morning Corporation, <i>et al.</i> , <sup>1</sup>	§	Case No. 20-31476-HDH-11
	§	
Debtors.	§	Joint Administration Requested

**ORDER GRANTING DEBTORS' EMERGENCY MOTION FOR ENTRY OF AN  
ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN PREPETITION TAXES  
AND ASSESSMENTS AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO  
HONOR AND PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO  
BANKRUPTCY CODE §§ 105(a), 363(b), 507(a)(8), AND 541(d)**

*Upon the Debtors' Emergency Motion for Entry of an Order (I) Authorizing Debtors to Pay  
Certain Prepetition Taxes and Assessments and (II) Authorizing Financial Institutions to Honor  
and Process Related Checks and Transfers Pursuant to Bankruptcy Code §§ 105(a), 363(b),*

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<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: Tuesday Morning Corporation (8532) ("TM Corp."); TMI Holdings, Inc. (6658) ("TMI Holdings"); Tuesday Morning, Inc. (2994) ("TMI"); Friday Morning, LLC (3440) ("FM LLC"); Days of the Week, Inc. (4231) ("DOTW"); Nights of the Week, Inc. (7141) ("NOTW"); and Tuesday Morning Partners, Ltd. (4232) ("TMP"). The location of the Debtors' service address is 6250 LBJ Freeway, Dallas, TX 75240.

507(a)(8), and 541(d) (the “Motion”)<sup>2</sup> of Tuesday Morning Corporation, *et al.* (collectively, the “Debtors”); and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc*, Miscellaneous Rule No. 33 (N.D. Tex. August 3, 1984) (Woodward, H.O.); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing on the Motion; and all objections, if any, to the Motion have been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized, but not directed, to satisfy certain Taxes and Fees due and owing to the Taxing Authorities, including, without limitation, those Taxing Authorities listed on Exhibit 1 annexed hereto, that arose prior to the Petition Date, including Taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, in an amount not to exceed approximately \$1 million in Sales/Use Taxes, \$3,300,000 in Property Taxes, \$250,000 in Franchise/Income Taxes, \$25,000 in Imports and Customs Duties, \$300,000 in Licensing and Permit Obligations, and \$14,294 in Miscellaneous Taxes that are due and payable in the next thirty (30) days. Additionally, the Debtors are authorized, but not directed, to satisfy

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

the Tax Administrative Fees owed to Marvin Poer and Baker Tilly in the total estimated amount of \$31,000.

3. The Banks are authorized, at the Debtors' request, to receive, process, honor and pay, to the extent of cleared and sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) the honoring of any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and the payments should be honored postpetition pursuant to an Order of this Court.

4. The Debtors are authorized, but not directed, to issue new postpetition checks or effect new postpetition credit card payments or electronic funds transfers in replacement of any checks, credit card payments, or transfer requests on account of the prepetition Taxes dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

5. Notwithstanding anything to the contrary herein, nothing in this Order authorizes the use of cash collateral or debtor-in-possession financing. Any payments authorized to be made pursuant to the Motion shall be made only to the extent authorized under the cash collateral and debtor-in-possession financing order approved by the Court in effect as of the time such payment is to be made (together with any approved budgets in connection therewith, the "DIP Order"), and such payments shall be subject to the terms, conditions, limitations, and requirements of the DIP Order in all respects.

6. Nothing contained in this Order or any action taken by the Debtors in implementing this Order shall be deemed (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any party in interest's rights to dispute the amount of, basis for or validity of any claim of any Taxing Authority under applicable nonbankruptcy law, (iii) a waiver of any claims or causes of action which may exist against any Taxing Authority or (iv) an assumption, adoption or rejection of any contract or lease between the Debtors and any third party under Bankruptcy Code § 365.

7. Entry of this Order is necessary to avoid immediate and irreparable harm and, to the extent the relief granted herein implicates the use of property of the estate and Bankruptcy Code § 363, the requirements under Bankruptcy Rule 6003(b) have been satisfied.

8. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. Notice of the Motion as provided herein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rules 4001(d) and 6004(a) are waived.

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

### END OF ORDER ###

**Submitted by:**

**HAYNES AND BOONE, LLP**

Ian T. Peck  
State Bar No. 24013306  
Stephen M. Pezanosky  
State Bar No. 15881850  
Jarom J. Yates  
State Bar No. 24071134  
2323 Victory Avenue, Suite 700  
Dallas, TX 75219  
Telephone: 214.651.5000  
Facsimile: 214.651.5940  
Email: ian.peck@haynesboone.com  
Email: stephen.pezanosky@haynesboone.com  
Email: jarom.yates@haynesboone.com

**PROPOSED ATTORNEYS FOR DEBTORS**

**EXHIBIT 1**

**TAXING AUTHORITIES**

AUTHORITY NAME	ADDRESS
CITY OF AURORA	CITY OF AURORA REVENUE DIVISIION PO BOX 913200, Denver, CO 80291-3200
ARIZONA DEPT OF REVENUE	ARIZONA DEPT OF REVENUE P.O. BOX 29079 PHOENIX, AZ 85038-9079
ARIZONA DEPT OF REVENUE	ARIZONA DEPT OF REVENUE P.O. BOX 29079 PHOENIX, AZ 85038-9079
ALABAMA DEPT OF REV	ALABAMA DEPT OF REV PO BOX 327790 MONTGOMERY, AL 36132-0001
ALABAMA DEPT REVENUE FOREIGN	ALABAMA DEPT REVENUE FOREIGN FRANCHISE TAX SECTION PO BOX 327330 MONTGOMERY, AL 36132-7330
STATE OF ALABAMA	STATE OF ALABAMA SALES,USE & BUS TAX DIVISION P O BOX 327720 MONTGOMERY, AL 36132
CITY OF ASHEVILLE	CITY OF ASHEVILLE PRIVILEGE LICENSE P O BOX 7148 ASHEVILLE, NC 28802
CITY OF BATON ROUGE	CITY OF BATON ROUGE DEPT OF REVENUE PO BOX 2590 BATON ROUGE, LA 70821-2590
BOONE COUNTY FISCAL COURT	BOONE COUNTY FISCAL COURT P O BOX 457 FLORENCE, KY 41022
CITY OF BOWLING GREEN	CITY OF BOWLING GREEN 1017 COLLEGE ST PO BOX 1410 BOWLING GREEN, KY 42102-1410
CITY OF BELLINGHAM	CITY OF BELLINGHAM FINANCE DEPARTMENT 210 LOTTIE ST BELLINGHAM, WA 98227



AUTHORITY NAME	ADDRESS
BALDWIN COUNTY	BALDWIN COUNTY SALES AND USE TAX DEPT., P.O. BOX 369 FOLEY, AL 36536
BOSSIER CITY - PARISH	BOSSIER CITY - PARISH P O BOX 5337 BOSSIER CITY, LA 71171-5337
CITY OF BELLEVUE	CITY OF BELLEVUE LOCKBOX P O BOX 34372 SEATTLE, WA 98124-1372
STATE OF COLORADO	STATE OF COLORADO CORPORATE INCOME TAX SECTION DENVER, CO 80261-0008
CALCASIEU PARISH SALES & USE	CALCASIEU PARISH SALES & USE TAX DEPARTMENT P.O. BOX 2050 LAKE CHARLES, LA 706022050
CITY OF COLORADO SPRINGS	CITY OF COLORADO SPRINGS SALES TAX DIVISION DEPARTMENT 2408 DENVER, CO 80256
CADDO SHREVEPORT SALES & USE	CADDO SHREVEPORT SALES & USE TAX COMMISSION PO BOX 104 SHREVEPORT, LA 71161
COLORADO DEPT OF REVENUE	COLORADO DEPT OF REVENUE CORPORATE INCOME TAX SECTION DENVER, CO 80261-0008
CITY OF HENDERSON	CITY OF HENDERSON 240 WATER STREET ROOM 108 HENDERSON, NV 89015
CITY OF WARNER ROBINS	CITY OF WARNER ROBINS BUS LICENSE DEPT PO BOX 1488 WARNER ROBINS, GA 31099
CITY OF FRANKFORT	CITY OF FRANKFORT LICENSE FEE DIVISION P.O. BOX 697 FARNKFORT, KY 40602

AUTHORITY NAME	ADDRESS
CALIFORNIA BOARD OF EQUALIZATION	CALIFORNIA BOARD OF EQUALIZATION P O BOX 942879 SACRAMENTO, CA 94279-6001
CASTLEROCK/TOWN OF	CASTLEROCK/TOWN OF SALES TAX DIVISION P.O. BOX 17906 DENVER, CO 80217
CAMPBELL CO FISCAL COURT	CAMPBELL CO FISCAL COURT P O BOX 72958 NEWPORT, KY 41072
CAMPBELL CO FISCAL COURT	CAMPBELL CO FISCAL COURT P O BOX 72958 NEWPORT, KY 41072
CITY OF RENO, NEVADA	CITY OF RENO, NEVADA ATTN: CENTRAL CASHIERING PO BOX 1900 RENO, NV 89505
DELAWARE SEC OF STATE	DELAWARE SEC OF STATE DIVISION OF CORPORATIONS PO BOX 74072 BALTIMORE, MD 21274-4072
DELAWARE SEC OF STATE	DELAWARE SEC OF STATE 1209 ORANGE ST WILMINGTON, DE 19801
DELAWARE DIVISION OF REV	DELAWARE DIVISION OF REV P O BOX 830 WILMINGTON, DE 19899
DELAWARE DIVISION OF REV	DELAWARE DIVISION OF REV P O BOX 830 WILMINGTON, DE 19899
DELAWARE	DELAWARE DIVISION OF REVENUE PO BOX 2340 WILMINGTON, DE 19899-2340

AUTHORITY NAME	ADDRESS
MANAGER OF REVENUE	MANAGER OF REVENUE CITY & COUNTY OF DENVER PO BOX 17430 DENVER CO 80217-0430
CALIFORNIA STATE CONTROLLER	CALIFORNIA STATE CONTROLLER BUREAU OF ACCT AND SPECIAL OPERATIONS P O BOX 942850 SACRAMENTO, CA 94250-5873
CITY OF FORT COLLINS	CITY OF FORT COLLINS 330 S COLLEGE PO BOX 440 FORT COLLINS CO 80522-0439
FLORIDA DEPARTMENT OF FINANCIAL SERVICES	FLORIDA DEPARTMENT OF FINANCIAL SERVICES BUREAU OF UNCLAIMED PROPERTY 200 E GAINES ST LARSON BUILDING TALLHASSEE, FL 32399
CITY OF FLORENCE	CITY OF FLORENCE P O BOX 1327 FLORENCE, KY 41022-1327
FARIAS INC	FARIAS INC 5832 STAR LN. HOUSTON,TX 77057
FRANCISCO MORALES	FRANCISCO MORALES 410 EAST HILLSIDE RD PMB#463 LAREDO, TX 78041-3208
GEORGIA DEPARTMENT OF REVENUE	GEORGIA DEPARTMENT OF REVENUE PO BOX 105499 ATLANTA, GA 30348-5499
CITY OF GRAND JUNCTION	CITY OF GRAND JUNCTION PO BOX 1809 GRAND JUNCTION CO 81502-1809
CITY OF GRAND JUNCTION	CITY OF GRAND JUNCTION PO BOX 1809 GRAND JUNCTION CO 81502-1809

AUTHORITY NAME	ADDRESS
GEORGIA SALES & USE TAX DIVISION	GEORGIA SALES & USE TAX DIVISION P O BOX 105296 ATLANTA, GA 30348
ILLINOIS SECRETARY OF STATE	ILLINOIS SECRETARY OF STATE DEPT OF BUSINESS SERVICES SECRETARY OF STATE SPRINGFIELD, IL 62756
INDIANA DEPARTMENT OF REVENUE	INDIANA DEPARTMENT OF REVENUE PO BOX 6032 INDIANAPOLIS, IN 46206-6032
INCORPORATED VILLAGE OF LAKE GROVE	INCORPORATED VILLAGE OF LAKE GROVE 980 HAWKINS AVE PO BOX 708 LAKE GROVE, NY 11755-0708
ILLINOIS STATE TREASURERS OFFICE	ILLINOIS STATE TREASURERS OFFICE UNCLAIMED PROPERTY DIVISION P O BOX 19496 SPRINGFIELD, IL 62794-9496
INDIANA ATTORNEY GENERALS OFFICE	INDIANA ATTORNEY GENERALS OFFICE DIVISION OF UNCLAIMED PROPERTY 35 S PARK BLVD GREENWOOD, IN 46143
SYDNEY J HARRISON, CLERK OF CIRCUIT CRT	SYDNEY J HARRISON, CLERK OF CIRCUIT CRT 14735 MAIN ST UPPER MARLBORO, MD 20722-9987
JOHNSTOWN PLAZA METROPOLITAN DISTRICT	JOHNSTOWN PLAZA METROPOLITAN DISTRICT C/O PINNACLE CONSULTING GROUP INC 550 W EISENHOWER BLVD LOVELAND, CO 80537
KANSAS DEPT OF REVENUE	KANSAS DEPT OF REVENUE RECORDS PROCESSING WITHHOLDING TOPEKA, KS 66625
KENTUCKY REVENUE CABINET	KENTUCKY REVENUE CABINET FRANKFORT, KY 40619

AUTHORITY NAME	ADDRESS
KENTON COUNTY FISCAL COURT	KENTON COUNTY FISCAL COURT P O BOX 706237 CINCINNATI, OH 45270
CITY TREASURER	CITY TREASURER PO BOX 840101 KANSAS CITY, MO 64184-0101
KENTUCKY REVENUE CABINET	KENTUCKY REVENUE CABINET CORPORATE INCOME TAX SECTION FRANKFORT, KY 40619-0007
KENTUCKY REVENUE CABINET	KENTUCKY REVENUE CABINET CORPORATE INCOME TAX SECTION FRANKFORT, KY 40619-0007
LOUISIANA DEPARTMENT OF REVENUE	LOUISIANA DEPARTMENT OF REVENUE PO BOX 91011 BATON ROUGE, LA 70821-9011
CITY OF LAKEWOOD	CITY OF LAKEWOOD PO BOX 261450 LAKEWOOD CO 80226-9450
LEXINGTON-FAYETTE URBAN CO GVT	LEXINGTON-FAYETTE URBAN CO GVT DIVISION OF REVENUE PO BOX 14058 LEXINGTON KY 40512
LAFAYETTE PARISH SCHOOL BOARD	LAFAYETTE PARISH SCHOOL BOARD SALES TAX DIVISION P O BOX 52706 LAFAYETTE, LA 70506-2706
CITY OF LONGMONT	CITY OF LONGMONT 350 KIMBARK ST LONGMONT, CO 80501
CITY OF LACEY	CITY OF LACEY 420 COLLEGE ST SE LACEY, WA 98509-3400

AUTHORITY NAME	ADDRESS
CITY OF LITTLETON	CITY OF LITTLETON P.O. BOX 1305 ENGLEWOOD, CO 80150-1305
MICHIGAN DEPT OF TREASURY	MICHIGAN DEPT OF TREASURY DEPT. 77889 DETROIT, MI 482770889
MISSISSIPPI STATE TAX COMMISS	MISSISSIPPI STATE TAX COMMISS REVENUE PO BOX 23075 JACKSON, MS 392253075
NORTH CAROLINA DEPT OF REVENUE	NORTH CAROLINA DEPT OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0500
COMPTROLLER OF MARYLAND	COMPTROLLER OF MARYLAND TREASURY REVENUE ADMIN DIVISION ANNAPOLIS, MD 21411-0001
MINNESOTA DEPT OF REVENUE	MINNESOTA DEPT OF REVENUE MN CORPORATION FRANCHISE TAX MAIL STATION 1250 ST PAUL, MN 551451250
CITY OF MONROE	CITY OF MONROE P.O. BOX 123 MONROE, LA 71210
MISSISSIPPI OFFICE OF REVENUE	MISSISSIPPI OFFICE OF REVENUE REVENUE PO BOX 23075 JACKSON, MS 392253075
STATE OF MARYLAND	STATE OF MARYLAND CENTRAL COLLECTION UNIT 300 W PRESTON ST BALTIMORE, MD 21201-2321
MISSOURI STATE TREASURER	MISSOURI STATE TREASURER  P O BOX 1272 JEFFERSON CITY, MO 65102

AUTHORITY NAME	ADDRESS
Montgomery County, Maryland	Montgomery County, Maryland Dept of Finance Treasury Division 255 Rockville Pike, Suite L-15 Rockville, Maryland 20850
NEVADA DEPT OF TAXATION	NEVADA DEPT OF TAXATION NV MODIFIED BUSINESS TAX P O BOX 52609 PHOENIX, AZ 85072-2609
NEVADA DEPT OF TAXATION	NEVADA DEPT OF TAXATION CAPITAL COMPLEX 1550 EAST COLLEGE PARKWAY
NEW MEXICO TAXATION & REV DEPT	NEW MEXICO TAXATION & REV DEPT P O BOX 25128 SANTA FE, NM 875045127
STATE OF NEW JERSEY	STATE OF NEW JERSEY PO BOX 999 TRENTON NJ 08646-0999
NEW JERSEY CORP. TAX	NEW JERSEY CORP. TAX P.O. BOX 193 TRENTON, NJ 086460193
NEVADA DEPT OF TAXATION	NEVADA DEPT OF TAXATION CAPITAL COMPLEX 1550 EAST COLLEGE PARKWAY
NEVADA EMPLOYMENT SECURITY	NEVADA EMPLOYMENT SECURITY CARSON CITY, NV 897130030 500 EAST THIRD ST
NEW YORK STATE SALES TAX	NEW YORK STATE SALES TAX P O BOC 15168 ALBANY, NY 12212-5168
NEW YORK STATE CORPORATION TAX	NEW YORK STATE CORPORATION TAX NYS ESTIMATED CORPORATION TAX P.O. BOX 22109 ALBANY, NY 12201-2109

AUTHORITY NAME	ADDRESS
NORTH DAKOTA TAX COMMISSIONER	NORTH DAKOTA TAX COMMISSIONER PO BOX 5623 BISMARCK, ND 58506-5623
NEW JERSEY DEPARTMENT OF THE TREASURY	NEW JERSEY DEPARTMENT OF THE TREASURY UNCLAIMED PROPERTY- ATTN REPORT SEC P O BOX 214 TRENTON, NJ 08695-0214
THE CITY OF NORTHGLENN	THE CITY OF NORTHGLENN 11701 COMMUNITY CENTER DR NORTHGLENN, CO 80233
NORTH CAROLINA DEPT OF REVENUE	NORTH CAROLINA DEPT OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0500
OREGON DEPARTMENT OF REVENUE	OREGON DEPARTMENT OF REVENUE P.O. BOX 14790 SALEM, OR 97309-0470
OKLAHOMA TAX COMMISSIONER	OKLAHOMA TAX COMMISSIONER P.O. BOX 26850 OKLAHOMA CITY, OK 731260850
OKLAHOMA TAX COMMISSION	OKLAHOMA TAX COMMISSION P.O. BOX 26930 OKLAHOMA CITY, OK 731260930
OHIO DEPT OF TAXATION	OHIO DEPT OF TAXATION ATTN RANDALL L FAHY PO BOX 530 COLUMBUS, OH 43266-0030
OCCUPATIONAL TAX ADMINISTRATOR	OCCUPATIONAL TAX ADMINISTRATOR P O BOX 10008 OWENSBORO, KY 42302-9008
OKLAHOMA STATE TREASURER	OKLAHOMA STATE TREASURER PO BOX 26800 OKLAHOMA CITY, OK 73126-0800



AUTHORITY NAME	ADDRESS
OHIO DEPT OF COMMERCE	OHIO DEPT OF COMMERCE DIVN OF INDUSTRIAL COMPLIANCE BEDDING 6606 TUSSING ROAD PO BOX 4009 REYNOLDSBURG OH 43068-9009
OREGON DEPARTMENT OF AGRICULTURE	OREGON DEPARTMENT OF AGRICULTURE UNCLAIMED PROPERTY UNIT 18 P O BOX 4395 PORTLAND, OR 97208
OREGON DEPARTMENT OF AGRICULTURE	OREGON DEPARTMENT OF AGRICULTURE FOOD PERMIT PO BOX 4395 UNIT 16 PORTLAND OR 97208-4395
PENNSYLVANIA DEPT OF REVENUE	PENNSYLVANIA DEPT OF REVENUE P.O. BOX 280427 HARRISBURG, PA 17128-0427
PENNSYLVANIA DEPT OF REVENUE	PENNSYLVANIA DEPT OF REVENUE P.O. BOX 280427 HARRISBURG, PA 17128-0427
CITY OF PUEBLO	CITY OF PUEBLO PO BOX 1427 PUEBLO,CO 81002
PARISH OF JEFFERSON	PARISH OF JEFFERSON SALES TAX DIVISION PO BOX 248 GRETNA, LA 70054-0248
CITY OF PORTLAND	CITY OF PORTLAND 1900 SW 4TH AVENUE # 3500 PORTLAND OR 97201-5350
CITY OF PIGEON FORGE	CITY OF PIGEON FORGE PO BOX 1350 PIGEON FORGE, TN 37868-1350
CITY OF PADUCAH	CITY OF PADUCAH P O BOX 2697 PADYCAH, KY 42002-2697

AUTHORITY NAME	ADDRESS
PA TREASURY DEPARTMENT	PA TREASURY DEPARTMENT WACHOVIA BANK NA PA 4218 401 MARKET ST LOCKBOX#053473 PHILADELPHIA, PA 19106
TOWN OF PARKER	TOWN OF PARKER SALES TAX ADMINISTRATION PO BOX 5332 DENVER CO 80217-5332
PARISH OF TERREBONNE	PARISH OF TERREBONNE SALES AND USE TAX DEPT 8026 W. MAIN STREET HOUMA LA 70361-0670
PARISH OF RAPIDES	PARISH OF RAPIDES PO BOX 671 ALEXANDRIA, LA 71309-0671
SECRETARY OF STATE OF RHODE ISLAND	SECRETARY OF STATE OF RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL STE 36 PROVIDENCE, RI 02908-5829
SOUTH CAROLINA DEPT OF REVENUE	SOUTH CAROLINA DEPT OF REVENUE CORPORATE INCOME TAX COLUMBIA, SC 29214
SOUTH DAKOTA STATE TREASURER	SOUTH DAKOTA STATE TREASURER P.O. BOX 5055 REMITTANCE CENTER
ST TAMMANY PARISH-SALES TAX	ST TAMMANY PARISH-SALES TAX COLLECTOR PO BOX 808 SLIDELL, LA 704590808
SOUTH CAROLINA ST TREASURERS OFFICE	SOUTH CAROLINA ST TREASURERS OFFICE CORPORATE INCOME TAX COLUMBIA, SC 29214
STATE COMPTROLLER	STATE COMPTROLLER COMPTROLLER OF PUBLIC ACCTS 111 E. 17TH ST. AUSTIN, TX 78774-0100

AUTHORITY NAME	ADDRESS
STATE OF ARKANSAS	STATE OF ARKANSAS DEPT OF FINANCE AND ADMINISTRATION PO BOX 8092 LITTLE ROCK, AR 72203
SOUTH WHITEHALL TOWNSHIP	SOUTH WHITEHALL TOWNSHIP 4444 WALBERT AVENUE ALLENTOWN, PA 18104-1699
STATE TREASURER OF MISSISSIPPI	STATE TREASURER OF MISSISSIPPI UNCLAIMED PROPERTY DIVISION P O BOX 138 JACKSON, MS 39205
TOWN OF SILVERTHORNE	TOWN OF SILVERTHORNE P O BOX 1309 SILVERTHORNE, CO 80498
CITY OF SHERIDAN	CITY OF SHERIDAN SALES TAX DIVISION 4101 SOUTH FEDERAL BLVD. SHERIDAN, CO 80110-5399
TENNESSEE DEPT. OF REVENUE	TENNESSEE DEPT. OF REVENUE ANDREW JACKSON STATE OFF. BLDG 500 DEADERICK ST. NASHVILLE, TN 37242
TAX COLL. PARISH OF ST TAMMANY	TAX COLL. PARISH OF ST TAMMANY TAX COLLECTOR P O BOX 61041 NEW ORLEANS, LA 70161-1041
TEXAS COMPTROLLER OF PUBLIC ACCTS	TEXAS COMPTROLLER OF PUBLIC ACCTS 111 E 17TH ST AUSTIN TX 78774-0100
TANGIPAHOA PARISH SCHOOL SYSTEM	TANGIPAHOA PARISH SCHOOL SYSTEM SALES TAX DIVISION PO BOX 159 AMITE, LA 70422-0159
CITY OF TACOMA	CITY OF TACOMA 733 MARKET ST. RM#21 TACOMA, WA 98402

AUTHORITY NAME	ADDRESS
TENNESSEE TREASURY DEPARTMENT	TENNESSEE TREASURY DEPARTMENT UNCLAIMED PROPERTY DIVISION P O BOX 198649 NASHVILLE, TN 37219
UTAH STATE TREASURER	UTAH STATE TREASURER DEPT OF COMMERCE P O BOX 146705 SALT LAKE CITY, UT 84114-6705
VIRGINIA DEPT OF THE TREASURER	VIRGINIA DEPT OF THE TREASURER STATE CORP. COMMISSION/CLERK'S OFFICE P O BOX 85022 RICHMOND, VA 23261-5022
STATE OF VERMONT	STATE OF VERMONT 81 RIVER ST MONTPELIER, VT 05609
WISCONSIN DEPT OF REVENUE - TAX	WISCONSIN DEPT OF REVENUE - TAX PO BOX 8902 MADISON, WI 53708-8902
WASHINGTON STATE DEPT OF REVENUE	WASHINGTON STATE DEPT OF REVENUE P O BOX 34052 SEATTLE, WA 98124
CITY OF WHEAT RIDGE	CITY OF WHEAT RIDGE 7500 W 29TH AVE WHEAT RIDGE, CO 80033
WISCONSIN DEPT OF FINANCIAL	WISCONSIN DEPT OF FINANCIAL DRAWER 978 MILWAUKEE, WI 53293-0978
ADA COUNTY	ADA COUNTY P.O. Box 2868 Boise, ID 83701
ADAMS COUNTY	ADAMS COUNTY 4430 S Adams County Parkway, Suite C2436 Brighton, CO 80601

AUTHORITY NAME	ADDRESS
AIKEN CITY	AIKEN CITY 135 Laurens St.,SW, P.O. Box 2458 Aiken, SC 298022458
AIKEN COUNTY	AIKEN COUNTY P.O. Box 63041 Charlotte, NC 282633014
ALACHUA COUNTY	ALACHUA COUNTY PO BOX 44310 JACKSONVILLE, FL 322314310
ALAMANCE COUNTY	ALAMANCE COUNTY 124 W Elm Street Graham, NC 272532802
ALAMEDA COUNTY	ALAMEDA COUNTY 1221 Oak Street, Room 131 Oakland, CA 94612
ALBEMARLE COUNTY	ALBEMARLE COUNTY 401 Mcintire Road Charlottesville, VA 229024596
ALCOA CITY	ALCOA CITY 223 Associates Blvd Alcoa, TN 37701
ALEXANDRIA CITY	ALEXANDRIA CITY PO Box 71 Alexandria, LA 71309
ALIEF I.S.D.	ALIEF I.S.D. PO Box 368 Alief, TX 77411
ALLEN COUNTY	ALLEN COUNTY PO Box 2540 Fort Wayne, IN 468012540

AUTHORITY NAME	ADDRESS
ANGELINA COUNTY	ANGELINA COUNTY PO Box 1344 Lufkin, TX 75902
ANNAPOLIS CITY	ANNAPOLIS CITY 160 Duke of Gloucester St, Municipal Bldg, Rm 103 Annapolis, MD 214012517
ANNE ARUNDEL COUNTY	ANNE ARUNDEL COUNTY Attn: Budget & Finance Office, P.O. Box 427 Annapolis, MD 21404
ARAPAHOE COUNTY	ARAPAHOE COUNTY 5334 S Prince Street Littleton, CO 801201136
ASHLAND TOWN	ASHLAND TOWN PO Box 1600 Ashland, VA 230054600
BALDWIN COUNTY	BALDWIN COUNTY PO BOX 1549 BAY MINETTE, AL 365071549
BALTIMORE COUNTY	BALTIMORE COUNTY 400 Washington Ave, Room 150 Towson, MD 21204
BANNOCK COUNTY	BANNOCK COUNTY 624 E Center St Room #203 Pocatello, ID 83201
BARTLETT CITY	BARTLETT CITY 6400 Stage Road, P.O. Box 341148 Bartlett, TN 381841148
BARTOW COUNTY	BARTOW COUNTY 135 W Cherokee Ave, Suite 217A Cartersville, GA 301203181

AUTHORITY NAME	ADDRESS
BAY COUNTY	BAY COUNTY PO Box 2285 Panama City, FL 32402
BEAUFORT COUNTY	BEAUFORT COUNTY Delinquent Tax Collector, County Courthouse, Bay Street Beaufort, SC 29902
BEL AIR TOWN	BEL AIR TOWN 39 N. Hickory Avenue Bel Air, MD 21014
BELL COUNTY A.D.	BELL COUNTY A.D. PO Box 390 Belton, TX 765130390
BENTON COUNTY	BENTON COUNTY 215 E Central Avenue, Room 101 Bentonville, AR 72712
BERNALILLO COUNTY	BERNALILLO COUNTY PO Box 269 Albuquerque, NM 871030269
BEXAR COUNTY	BEXAR COUNTY PO Box 2903 San Antonio, TX 782992903
BIBB COUNTY	BIBB COUNTY PO Box 4724 Macon, GA 312084724
BLOOMFIELD CHARTER TOWNSHIP	BLOOMFIELD CHARTER TOWNSHIP 4200 Telegraph Road, P.O. Box 489 Bloomfield Hills, MI 483030489
BLOUNT COUNTY	BLOUNT COUNTY 347 Court St, Courthouse Maryville, TN 378045906

AUTHORITY NAME	ADDRESS
BLUEFIELD TOWN	BLUEFIELD TOWN P. O. Box 1026 Bluefield, VA 24605
BONNEVILLE COUNTY	BONNEVILLE COUNTY 605 N Capital Avenue Idaho Falls, ID 834023582
BOONE COUNTY	BOONE COUNTY 801 E Walnut, Room 118 Columbia, MO 652014890
BOSSIER CITY	BOSSIER CITY P.O. Box 5399 Bossier City, LA 711715399
BOSSIER PARISH	BOSSIER PARISH PO Box 850 Benton, LA 710060850
BOULDER COUNTY	BOULDER COUNTY PO Box 471 Boulder, CO 80306
BOWIE CITY	BOWIE CITY Finance Department, 15901 Excalibur Road Bowie, MD 20716
BOWIE COUNTY A.D.	BOWIE COUNTY A.D. PO Box 6527 Texarkana, TX 755056527
BOWLING GREEN CITY	BOWLING GREEN CITY P.O. Box 1410 Bowling Green, KY 421021410
BRADLEY COUNTY	BRADLEY COUNTY 1701 Keith Street NW Cleveland, TN 37311



AUTHORITY NAME	ADDRESS
BRAZORIA COUNTY	BRAZORIA COUNTY PO Box 1586 Lake Jackson, TX 77566
BRAZOS COUNTY	BRAZOS COUNTY 4151 County Park Court Bryan, TX 77802
BREVARD COUNTY	BREVARD COUNTY PO Box 2500 Titusville, FL 327812500
BROWARD COUNTY	BROWARD COUNTY 115 S Andrews Ave #A100 Fort Lauderdale, FL 333011895
BROWN COUNTY-GREEN BAY CITY	BROWN COUNTY-GREEN BAY CITY 100 N Jefferson Street, Room 106 Green Bay, WI 543015026
BROWN DEER VILLAGE	BROWN DEER VILLAGE 4800 W Green Brook Dr Brown Deer, WI 53223
BRUNSWICK CITY	BRUNSWICK CITY 601 Gloucester St. Brunswick, GA 31520
BUNCOMBE COUNTY	BUNCOMBE COUNTY 94 Coxe Avenue Asheville, NC 28801
BURLINGTON CITY	BURLINGTON CITY P.O. Box 1358 Burlington, NC 272161358
BURNET CENTRAL A.D.	BURNET CENTRAL A.D. PO Box 908 Burnet, TX 78611

AUTHORITY NAME	ADDRESS
BUTTE COUNTY	BUTTE COUNTY 25 County Center Drive, Suite 125 Oroville, CA 959653367
CADDO PARISH	CADDO PARISH PO BOX 20905 Shreveport, LA 711200905
CALCASIEU PARISH	CALCASIEU PARISH PO Box 1450 Lake Charles, LA 70602
CAMERON COUNTY	CAMERON COUNTY PO Box 952 Brownsville, TX 785220952
CAMPBELL COUNTY	CAMPBELL COUNTY 1098 Monmouth St, Suite 216 Newport, KY 41071
CANADIAN COUNTY	CANADIAN COUNTY 201 N Choctaw El Reno, OK 73036
CANTON TOWNSHIP	CANTON TOWNSHIP PO Box 87010 Canton, MI 48187
CAPE GIRARDEAU COUNTY	CAPE GIRARDEAU COUNTY 1 Barton Square, Suite 303 Jackson, MO 63755
CARROLL COUNTY	CARROLL COUNTY 225 N Center Street Westminster, MD 21157
CARROLLTON-FARMERS BRANCH I.S.D.	CARROLLTON-FARMERS BRANCH I.S.D. PO Box 110611 Carrollton, TX 750110611

AUTHORITY NAME	ADDRESS
CARSON CITY COUNTY	CARSON CITY COUNTY 201 N Carson St, Ste 5 Carson City, NV 897014289
CARTERET COUNTY	CARTERET COUNTY P.O. Box 2189 Beaufort, NC 285165189
CHARLESTON COUNTY	CHARLESTON COUNTY Delinquent Taxes, PO Box 878 Charleston, SC 29402
CHARLOTTE COUNTY	CHARLOTTE COUNTY 18500 Murdock Circle Port Charlotte, FL 33948
CHATHAM COUNTY	CHATHAM COUNTY 222 W Oglethorpe Ave Suite 107, P.O. BOX 9827 Savannah, GA 31412
CHATTANOOGA CITY	CHATTANOOGA CITY 101 E 11th Street, Room 100 Chattanooga, TN 37402
CHEROKEE COUNTY	CHEROKEE COUNTY 2780 Marietta Hwy Canton, GA 30114
CHESAPEAKE CITY	CHESAPEAKE CITY N. D. Flora, Treasurer, P. O. Box 15245 Chesapeake, VA 23328
CHESTERFIELD COUNTY	CHESTERFIELD COUNTY P.O. Box 26585 Richmond, VA 23285
CHRISTIANSBURG TOWN	CHRISTIANSBURG TOWN 100 East Main Street Christiansburg, VA 240733029

AUTHORITY NAME	ADDRESS
CLACKAMAS COUNTY	CLACKAMAS COUNTY PO BOX 6100 PORTLAND, OR 972286100
CLARK COUNTY	CLARK COUNTY 500 S Grand Central Pkwy 1st Floor, PO Box 551220 Las Vegas, NV 891551220
CLARKE COUNTY	CLARKE COUNTY PO Box 1768 Athens, GA 30603
CLARKSVILLE CITY	CLARKSVILLE CITY PO Box 928 Clarksville, TN 37041
CLAY COUNTY	CLAY COUNTY PO Box 218 Green Cove Springs, FL 32043
CLEAR CREEK I.S.D.	CLEAR CREEK I.S.D. PO Box 799 League City, TX 77574
CLEVELAND CITY	CLEVELAND CITY Assistant Tax Collector, P. O. Box 1519 Cleveland, TN 37364
CLEVELAND COUNTY TREASURER	CLEVELAND COUNTY TREASURER 201 S Jones, Suite 100 Norman, OK 73069
COBB COUNTY	COBB COUNTY PO Box 100127 Marietta, GA 300617027
COCONINO COUNTY	COCONINO COUNTY 110 E Cherry Avenue Flagstaff, AZ 86001

AUTHORITY NAME	ADDRESS
COLLIER COUNTY	COLLIER COUNTY 3291 E Tamiami Trail Naples, FL 341125758
COLLIERVILLE TOWN	COLLIERVILLE TOWN 500 Poplar View Parkway Collierville, TN 38017
COLLIN COUNTY	COLLIN COUNTY PO Box 8046 McKinney, TX 750708046
COMAL COUNTY	COMAL COUNTY PO Box 659480 SAN ANTONIO, TX 782659480
COMANCHE COUNTY	COMANCHE COUNTY 315 SW 5th Street, Room 300 Lawton, OK 735014371
CONTRA COSTA COUNTY	CONTRA COSTA COUNTY PO Box 7002 San Francisco, CA 941207002
COWETA COUNTY	COWETA COUNTY PO Box 195 Newnan, GA 302640195
CRAVEN COUNTY	CRAVEN COUNTY 226 Pollock Street New Bern, NC 285604981
CULLMAN COUNTY	CULLMAN COUNTY P.O. Box 2220 Cullman, AL 350562220
CUMBERLAND COUNTY	CUMBERLAND COUNTY PO Box 449 Fayetteville, NC 283020449

AUTHORITY NAME	ADDRESS
CYPRESS-FAIRBANKS I.S.D.	CYPRESS-FAIRBANKS I.S.D. 10494 Jones Rd, Suite 106 Houston, TX 77065
DALLAS COUNTY	DALLAS COUNTY PO Box 139066 Dallas, TX 753139066
DALLAS COUNTY UTILITY & RECLAMATION DIST	DALLAS COUNTY UTILITY & RECLAMATION DIST PO Box 140035 Irving, TX 75014
DARE COUNTY	DARE COUNTY P O Box 1000 Manteo, NC 27954
DAVIDSON COUNTY	DAVIDSON COUNTY 800 Second Avenue North, Suite 2 Nahsville, TN 372015007
DAVIESS COUNTY	DAVIESS COUNTY 212 Saint Ann Street Owensboro, KY 423034148
DAVIS COUNTY	DAVIS COUNTY PO Box 618 Farmington, UT 84025
DAWSON COUNTY	DAWSON COUNTY 25 Justice Way, Suite 1222 Dawsonville, GA 30534
DEDHAM TOWN	DEDHAM TOWN PO BOX 4103 WOBURN, MA 018884103
DEKALB COUNTY	DEKALB COUNTY PO Box 100004 Decatur, GA 300317004

AUTHORITY NAME	ADDRESS
DENTON COUNTY	DENTON COUNTY PO Box 90223 Denton, TX 76202
DENVER COUNTY	DENVER COUNTY PO Box 17420 Denver, CO 802170420
DESCHUTES COUNTY	DESCHUTES COUNTY 1300 NW WALL ST., SUITE 203 Bend, OR 97703
DESOTO COUNTY	DESOTO COUNTY 2535 Hwy. 51 South, Desoto County Courthouse, Room 10 Hernando, MS 38632
DONA ANA COUNTY	DONA ANA COUNTY PO Box 1179 Las Cruces, NM 88004
DORCHESTER COUNTY	DORCHESTER COUNTY 101 Ridge Street, PO Box 338 St George, SC 294770338
DOUGLAS COUNTY	DOUGLAS COUNTY 1819 Farnam St. H-02 Omaha, NE 68183
DURHAM COUNTY	DURHAM COUNTY PO Box 30090 Durham, NC 277023090
DUVAL COUNTY	DUVAL COUNTY 231 E Forsyth Street, Suite 130 Jacksonville, FL 322023370
EAST BATON ROUGE PARISH	EAST BATON ROUGE PARISH PO Box 70 Baton Rouge, LA 70821

AUTHORITY NAME	ADDRESS
EASTON TOWN	EASTON TOWN 14 South Harrison Street Easton, MD 21601
ECTOR COUNTY A.D.	ECTOR COUNTY A.D. 1301 E 8th Street Odessa, TX 797614703
EL PASO CONSOLIDATED TAX OFFICE	EL PASO CONSOLIDATED TAX OFFICE PO Box 2992 El Paso, TX 799992992
EL PASO COUNTY	EL PASO COUNTY PO Box 2018 Colorado Springs, CO 809012018
ELLIS COUNTY	ELLIS COUNTY PO Drawer 188 Waxahachie, TX 751680188
ESCAMBIA COUNTY	ESCAMBIA COUNTY P O BOX 1312 PENSACOLA, FL 32596
ETOWAH COUNTY	ETOWAH COUNTY 800 Forrest Ave, Room 005 Gadsden, AL 359013641
FAIRFAX CITY	FAIRFAX CITY 10455 Armstrong Street Fairfax, VA 22030
FAIRFAX COUNTY	FAIRFAX COUNTY County of Fairfax, Department of Tax Administration, P.O. Box 10201 Fairfax,, VA 220350201
FARMINGTON CITY	FARMINGTON CITY 23600 Liberty Street Farmington, MI 48335



AUTHORITY NAME	ADDRESS
FAULKNER COUNTY	FAULKNER COUNTY 806 Faulkner Street Conway, AR 72034
FAUQUIER COUNTY	FAUQUIER COUNTY P.O Box 677 Warrenton, VA 201880677
FAYETTE COUNTY	FAYETTE COUNTY PO Box 70 Fayetteville, GA 30214
FLAGLER COUNTY	FLAGLER COUNTY P.O. Box 846 Bunnell, FL 32110
FLORENCE CITY	FLORENCE CITY Department 105, PO Box 1327 Florence, KY 410421327
FLORENCE COUNTY	FLORENCE COUNTY Asst Tax Collector, Box Z, City/County Complex Florence, SC 29501
FORSYTH COUNTY	FORSYTH COUNTY PO Box 82 WINSTON SALEM, NC 271020082
FORT BEND COUNTY	FORT BEND COUNTY PO Box 1028, Payment Processing Dept. Sugar Land, TX 774871028
FORT MITCHELL CITY	FORT MITCHELL CITY PO Box 176277 Fort Mitchell, KY 41017
FRANKFORT CITY	FRANKFORT CITY PO Box 697 Frankfort, KY 40602

AUTHORITY NAME	ADDRESS
FRANKLIN COUNTY	FRANKLIN COUNTY PO Box 5260 Frankfort, KY 40602
FREDERICKSBURG CITY	FREDERICKSBURG CITY P.O. Box 267 Fredericksburg, VA 224040267
FRESNO COUNTY	FRESNO COUNTY PO Box 1192 Fresno, CA 937151192
FRIENDSWOOD CONSOLIDATED TAX OFFICE	FRIENDSWOOD CONSOLIDATED TAX OFFICE P.O. Box 31 Friendswood, TX 775490031
FULTON COUNTY	FULTON COUNTY Fulton County Tax Commissioner, ATTN: KEISHA SMITH, 141 Pryor Street, S.W. Suite 1085 Atlanta, GA 30303
FULTON COUNTY FOR ATLANTA CITY	FULTON COUNTY FOR ATLANTA CITY Fulton County Tax Commissioner, P.O. Box 105052 Atlanta, GA 303485052
GALVESTON COUNTY	GALVESTON COUNTY PO Box 1169 Galveston, TX 77553
GARLAND CITY	GARLAND CITY PO Box 462010 Garland, TX 750462010
GARLAND COUNTY	GARLAND COUNTY 200 Woodbine, Room 108 Hot Springs, AR 71901
GARLAND I.S.D.	GARLAND I.S.D. 901 W State Street Garland, TX 75040

AUTHORITY NAME	ADDRESS
GASTON COUNTY	GASTON COUNTY PO Box 1578 Gastonia, NC 280531578
GEORGETOWN COUNTY	GEORGETOWN COUNTY D.Z. McKenzie, County Treasurer, Post Office Box 1270 Georgetown, SC 29442-127
GERMANTOWN CITY	GERMANTOWN CITY PO Box 5171 Memphis, TN 381015171
GLYNN COUNTY	GLYNN COUNTY 1725 Reynolds St., Ste 100 Brunswick, GA 31520
GOOSE CREEK I.S.D.	GOOSE CREEK I.S.D. PO Box 2805 Baytown, TX 77522
GRAND RAPIDS CITY	GRAND RAPIDS CITY 300 Monroe Ave NW, Rm 220 Grand Rapids, MI 495032296
GRAPEVINE/COLLEYVILLE TAX OFFICE	GRAPEVINE/COLLEYVILLE TAX OFFICE 3072 Mustang Drive Grapevine, TX 76051
GRAYSON COUNTY	GRAYSON COUNTY PO Box 2107 Sherman, TX 75091
GREENE COUNTY	GREENE COUNTY 940 Boonville Springfield, MO 65802
GREENFIELD CITY	GREENFIELD CITY 7325 W Forest Home Ave, RM 103 Greenfield, WI 532203356

AUTHORITY NAME	ADDRESS
GREENVILLE COUNTY	GREENVILLE COUNTY Department 390, PO Box 100221 Columbia, SC 292023221
GREGG COUNTY	GREGG COUNTY PO Box 1431 Longview, TX 756061431
GRETNA CITY	GRETNA CITY P.O. Box 404 Gretna, LA 70054
GUADALUPE COUNTY	GUADALUPE COUNTY 307 W Court St Seguin, TX 78155
GUILFORD COUNTY	GUILFORD COUNTY PO Box 3138 Greensboro, NC 27402
GWINNETT COUNTY	GWINNETT COUNTY Department of Property Tax, PO Box 372 Lawrenceville, GA 300460372
HAGERSTOWN CITY	HAGERSTOWN CITY One East Franklin Street Hagerstown, MD 21740
HAMILTON COUNTY	HAMILTON COUNTY PO BOX 11047 Chattanooga, TN 37401
HAMMOND CITY	HAMMOND CITY PO Box 2788 Hammond, LA 704042788
HANOVER COUNTY	HANOVER COUNTY PO Box 17461 Baltimore, MD 212971461

AUTHORITY NAME	ADDRESS
HARFORD COUNTY	HARFORD COUNTY P.O. Box 609 Bel Air, MD 21014
HARLINGEN TAX OFFICE	HARLINGEN TAX OFFICE PO Box 2643 Harlingen, TX 785512643
HARRIS COUNTY	HARRIS COUNTY P O Box 4561 Houston, TX 772104561
HARRIS COUNTY M.U.D. #132	HARRIS COUNTY M.U.D. #132 11111 Katy Freeway Suite 725 Houston, TX 770792197
HARRIS COUNTY M.U.D. #257	HARRIS COUNTY M.U.D. #257 PO Box 1368 Friendswood, TX 775491368
HARRIS COUNTY M.U.D. #275	HARRIS COUNTY M.U.D. #275 PO Box 73109 Houston, TX 77273
HARRIS COUNTY M.U.D. #81	HARRIS COUNTY M.U.D. #81 PO Box 3155 Houston, TX 772533155
HARRIS COUNTY W.C.I.D. #109	HARRIS COUNTY W.C.I.D. #109 6935 Barney Rd., #110 Houston, TX 77092
HARRIS-FT BEND CO M.U.D. #3	HARRIS-FT BEND CO M.U.D. #3 PO Box 4383 Houston, TX 77210
HARRISON COUNTY - GULFPORT	HARRISON COUNTY - GULFPORT P.O. Box 448 Biloxi, MS 39532

AUTHORITY NAME	ADDRESS
HARRISONBURG CITY	HARRISONBURG CITY Harrisonburg I.C., 345 South Main Street Harrisonburg, VA 22801
HAYS COUNTY	HAYS COUNTY 102 LBJ Courthouse Annex San Marcos, TX 78666
HENDERSON COUNTY	HENDERSON COUNTY 200 N Grove St, Suite 66 Hendersonville, NC 287925027
HENDERSONVILLE CITY	HENDERSONVILLE CITY 101 Maple Dr. North Hendersonville, TN 37075
HENDERSONVILLE CITY	HENDERSONVILLE CITY 145 5TH AVENUE EAST HENDERSONVILLE, NC 28792
HENRICO COUNTY	HENRICO COUNTY County of Henrico, P.O. Box 26487 Richmond, VA 232616487
HENRY COUNTY	HENRY COUNTY 140 Henry Parkway McDonough, GA 30253
HERNANDO COUNTY	HERNANDO COUNTY 20 N Main Street, Room 112 Brooksville, FL 346012892
HIDALGO COUNTY	HIDALGO COUNTY PO Box 3337 Edinburg, TX 785403337
HILLSBOROUGH COUNTY	HILLSBOROUGH COUNTY PO Box 30012 Tampa, FL 336303012

AUTHORITY NAME	ADDRESS
HINDS COUNTY-JACKSON	HINDS COUNTY-JACKSON P.O. BOX 1727 Jackson, MS 392151727
HORRY COUNTY	HORRY COUNTY PO Box 260107 Conway, SC 29528
HOUSTON COUNTY	HOUSTON COUNTY 200 Carl Vinson Pkwy, PO DRAWER 7799 Warner Robins, GA 31095
HOWARD COUNTY	HOWARD COUNTY PO Box 37237 Baltimore, MD 212973237
HUMBLE I.S.D.	HUMBLE I.S.D. PO Box 4020 Houston, TX 77210
HUMBOLDT COUNTY	HUMBOLDT COUNTY 825 Fifth Street, Room 125 Eureka, CA 955011100
INDIAN RIVER COUNTY	INDIAN RIVER COUNTY PO Box 1509 Vero Beach, FL 329611509
IREDELL COUNTY	IREDELL COUNTY P.O. Box 63030 Charlotte, NC 282633030
IRVING I.S.D.	IRVING I.S.D. PO Box 152021 Irving, TX 750152021
JACKSON CITY	JACKSON CITY 101 E Main St, Suite 203 Jackson, TN 38301

AUTHORITY NAME	ADDRESS
JACKSON COUNTY	JACKSON COUNTY 415 E 12TH STREET Kansas City, MO 641068401
JASPER COUNTY	JASPER COUNTY PO Box 421 Carthage, MO 648360421
JEFFERSON COUNTY	JEFFERSON COUNTY 100 Jefferson County Pkwy, Suite 2520 Golden, CO 804192520
JEFFERSON COUNTY-BIRMINGHAM	JEFFERSON COUNTY-BIRMINGHAM Room 160 Courthouse, 716 Richard Arrington Jr Blvd N Birmingham, AL 35203
JEFFERSON PARISH	JEFFERSON PARISH Bureau of Revenue and Taxation, Property Tax Division, P O Box 130 Gretna, LA 700540130
JOHNSON CITY	JOHNSON CITY c/o City Recorder, PO Box 2227 Johnson City, TN 37605
JOHNSON COUNTY	JOHNSON COUNTY 111 S. Cherry St., Suite 1500 Olathe, KS 660613471
JONES COUNTY-LAUREL	JONES COUNTY-LAUREL P. O. Box 511 Laurel, MS 39441
KENTON COUNTY	KENTON COUNTY P.O. Box 188070 Erlanger, KY 410188070
KERN COUNTY	KERN COUNTY KCTTC Payment Center, PO Box 541004 Los Angeles, CA 900541004



AUTHORITY NAME	ADDRESS
KERR COUNTY	KERR COUNTY 700 Main St, Suite 124 Kerrville, TX 78028
KERRVILLE I.S.D.	KERRVILLE I.S.D. 329 Earl Garrett Kerrville, TX 78028
KING COUNTY	KING COUNTY 500 Fourth Avenue, Room 600 Seattle, WA 981042340
KINGSPORT CITY	KINGSPORT CITY Customer Service Center, 225 W Center Street Kingsport, TN 376604285
KITSAP COUNTY	KITSAP COUNTY P O Box 34303 Seattle, WA 981241303
KLEIN I.S.D.	KLEIN I.S.D. 7200 Spring Cypress Road Klein, TX 773793299
KNOX COUNTY	KNOX COUNTY PO Box 70 Knoxville, TN 37901
KNOXVILLE CITY	KNOXVILLE CITY PO Box 1028 Knoxville, TN 37901
KOOTENAI COUNTY	KOOTENAI COUNTY PO Box 6700 Coeur d'Alene, ID 838166700
LAFAYETTE CITY	LAFAYETTE CITY PO Box 4024 Lafayette, LA 70502

AUTHORITY NAME	ADDRESS
LAFAYETTE COUNTY	LAFAYETTE COUNTY 300 N Lamar, Ste 103 Oxford, MS 38655
LAFAYETTE PARISH	LAFAYETTE PARISH PO Box 52667 Lafayette, LA 70505
LAKE COUNTY	LAKE COUNTY 2293 North Main Street Crown Point, IN 46307
LAMAR COUNTY	LAMAR COUNTY P O Box 309 Purvis, MS 39475
LAMAR COUNTY A.D.	LAMAR COUNTY A.D. PO Box 400 Paris, TX 754610400
LANCASTER COUNTY	LANCASTER COUNTY 555 S 10th St, Room 102 Lincoln, NE 68508
LANE COUNTY	LANE COUNTY PO BOX 3014 Portland, OR 972083014
LANSING CITY	LANSING CITY 124 W. Michigan Ave., City of Lansing Treasurer, P.O. Box 40712 Lansing, MI 489017912
LARIMER COUNTY	LARIMER COUNTY PO Box 2336 Fort Collins, CO 805222336
LAUDERDALE COUNTY	LAUDERDALE COUNTY P.O. Box 794 Florence, AL 35631

AUTHORITY NAME	ADDRESS
LEE COUNTY	LEE COUNTY P. O. Box 271 Tupelo, MS 38802
LEE COUNTY TAX COLLECTOR	LEE COUNTY TAX COLLECTOR PO Box 1609 Fort Myers, FL 339021609
LEON COUNTY	LEON COUNTY PO Box 1835 Tallahassee, FL 323021835
LEXINGTON COUNTY	LEXINGTON COUNTY 212 S Lake Dr., Suite 101 Lexington, SC 29072
LIMESTONE COUNTY	LIMESTONE COUNTY 100 S Clinton St, Suite A Athens, AL 35611
LONOKE COUNTY	LONOKE COUNTY P.O. Box 192 Lonoke, AR 72086
LOS ANGELES COUNTY	LOS ANGELES COUNTY PO Box 54018 Los Angeles, CA 900540018
LOUDOUN COUNTY	LOUDOUN COUNTY P.O. BOX 1000 Leesburg, VA 201771000
LOWNDES COUNTY	LOWNDES COUNTY P.O. Box 1077 Columbus, MS 39703
LUBBOCK CENTRAL A.D.	LUBBOCK CENTRAL A.D. PO Box 10568 Lubbock, TX 794083568

AUTHORITY NAME	ADDRESS
LYNCHBURG CITY	LYNCHBURG CITY P O Box 9000 Lynchburg, VA 245059000
MADISON COUNTY	MADISON COUNTY 100 Northside Square Huntsville, AL 358014820
MANATEE COUNTY	MANATEE COUNTY PO Box 25300 Bradenton, FL 342065300
MARICOPA COUNTY	MARICOPA COUNTY PO Box 52133 Phoenix, AZ 850722133
MARIN COUNTY	MARIN COUNTY Administration Bldg., Civic Center, PO Box 4220 San Rafael, CA 949134220
MARION COUNTY	MARION COUNTY PO Box 6145 Indianapolis, IN 462066145
MARSHALL COUNTY	MARSHALL COUNTY 424 Blount Ave, Suite 124 Guntersville, AL 35976
MARTIN COUNTY	MARTIN COUNTY 3485 SE Willoughby Boulevard Stuart, FL 34994
MCALLEN CITY	MCALLEN CITY PO Box 220 McAllen, TX 785050220
MCCRACKEN COUNTY	MCCRACKEN COUNTY 300 Clarence Gaines St Paducah, KY 42003

AUTHORITY NAME	ADDRESS
MCLENNAN COUNTY	MCLENNAN COUNTY PO Box 406 Waco, TX 76703
MECKLENBURG COUNTY	MECKLENBURG COUNTY PO Box 31457 Charlotte, NC 282311457
MEMPHIS CITY	MEMPHIS CITY PO Box 185 Memphis, TN 38101
MESA COUNTY	MESA COUNTY PO Box 1909 Grand Junction, CO 815021909
MIAMI-DADE COUNTY	MIAMI-DADE COUNTY 200 NW 2nd Avenue Miami, FL 33128
MIDDLETON CITY	MIDDLETON CITY 7426 Hubbard Ave Middleton, WI 53562
MIDLAND CENTRAL A.D.	MIDLAND CENTRAL A.D. PO Box 908002 Midland, TX 797080002
MILTON CITY	MILTON CITY 2006 Heritage Walk Milton, GA 30004
MOBILE COUNTY	MOBILE COUNTY PO Drawer 1169 Mobile, AL 36633
MOHAVE COUNTY	MOHAVE COUNTY PO Box 712 Kingman, AZ 86402

AUTHORITY NAME	ADDRESS
MONROE COUNTY	MONROE COUNTY PO BOX 1209 Fairfield, OH 450181209
MONTEREY COUNTY	MONTEREY COUNTY PO Box 891 Salinas, CA 939020891
MONTGOMERY COUNTY	MONTGOMERY COUNTY PO Box 824845 Philadelphia, PA 191824845
MONTGOMERY COUNTY FOR ROCKVILLE CITY	MONTGOMERY COUNTY FOR ROCKVILLE CITY PO BOX 824860 Philadelphia, PA 191824860
MONTGOMERY COUNTY REVENUE COMMISSIONER	MONTGOMERY COUNTY REVENUE COMMISSIONER 101 S. Lawrence St Montgomery, AL 36104
MOORE COUNTY	MOORE COUNTY PO Box 1809 Carthage, NC 28327
MOREHEAD CITY	MOREHEAD CITY 706 Arendell Street Morehead City, NC 28557
MORGAN COUNTY	MORGAN COUNTY PO Box 696 Decatur, AL 356020696
MT. JULIET CITY	MT. JULIET CITY 2425 N Mt. Juliet Rd Mt. Juliet, TN 37122
MULTNOMAH COUNTY	MULTNOMAH COUNTY PO Box 2716 Portland, OR 972082716

AUTHORITY NAME	ADDRESS
MURFREESBORO CITY	MURFREESBORO CITY P O Box 1139 Murfreesboro, TN 371331139
MUSCOGEE COUNTY	MUSCOGEE COUNTY P O Box 1441 Columbus, GA 319021441
NAGS HEAD TOWN	NAGS HEAD TOWN P O Box 99 Nags Head, NC 27959
NASSAU COUNTY	NASSAU COUNTY 86130 License Road, Suite 3 Fernandina Beach, FL 32034
NEW HANOVER COUNTY	NEW HANOVER COUNTY PO Box 18000 Wilmington, NC 28406
NEWPORT NEWS CITY	NEWPORT NEWS CITY P O Box 975 Newport News, VA 236070975
NORFOLK CITY	NORFOLK CITY P.O. Box 3215 Norfolk, VA 235143215
NUECES COUNTY	NUECES COUNTY PO Box 2810 Corpus Christi, TX 784032810
OCONEE COUNTY	OCONEE COUNTY PO Box 718 West Union, SC 296960718
OKALOOSA COUNTY	OKALOOSA COUNTY PO Box 1390 Niceville, FL 32588

AUTHORITY NAME	ADDRESS
OKLAHOMA COUNTY	OKLAHOMA COUNTY 320 Robert Kerr, Room 307 Oklahoma City, OK 73102
OKTIBBEHA COUNTY	OKTIBBEHA COUNTY 101 E Main St, Ste 103 Starkville, MS 39759
ORANGE COUNTY	ORANGE COUNTY PO Box 545100 Orlando, FL 328545100
OUACHITA PARISH	OUACHITA PARISH 300 St. John Street, Room 102 Monroe, LA 71201
OWENSBORO CITY	OWENSBORO CITY P.O. Box 638 Owensboro, KY 42302
OXFORD CITY	OXFORD CITY 107 Courthouse Square Oxford, MS 38655
PADUCAH CITY	PADUCAH CITY P.O. Box 2267 Paducah, KY 420022267
PALM BEACH COUNTY	PALM BEACH COUNTY PO Box 3353 West Palm Beach, FL 334023353
PARKER COUNTY A.D.	PARKER COUNTY A.D. 1108 Santa Fe Drive Weatherford, TX 760865818
PASADENA I.S.D.	PASADENA I.S.D. PO Box 1318 Pasadena, TX 775011318



AUTHORITY NAME	ADDRESS
PASCO COUNTY	PASCO COUNTY PO Box 276 Dade City, FL 335260276
PAYNE COUNTY	PAYNE COUNTY 315 W 6th Street, Suite 101 Stillwater, OK 74074
PICKENS COUNTY	PICKENS COUNTY Assistant Tax Collector, PO Box 441, Main Street Pickens, SC 29671
PIERCE COUNTY	PIERCE COUNTY P.O. Box 11621 Tacoma, WA 984116621
PIGEON FORGE CITY	PIGEON FORGE CITY PO Box 1350 Pigeon Forge, TN 37868
PIMA COUNTY	PIMA COUNTY PO Box 29011 Phoenix, AZ 850389011
PINELLAS COUNTY	PINELLAS COUNTY PO Box 31149 TAMPA, FL 336313149
PITT COUNTY	PITT COUNTY PO Box 875 Greenville, NC 278350875
PITTSFIELD TOWNSHIP	PITTSFIELD TOWNSHIP 6201 West Michigan Avenue Ann Arbor, MI 48108
PLACER COUNTY	PLACER COUNTY 2976 Richardson Drive Auburn, CA 95603

AUTHORITY NAME	ADDRESS
PLATTE COUNTY	PLATTE COUNTY 415 Third Street, Room 212 Platte City, MO 64079
POLK COUNTY	POLK COUNTY 430 East Main Street, PO Box 1189 Bartow, FL 338311189
PORTAGE CITY	PORTAGE CITY 7900 S Westnedge Avenue Portage, MI 490025117
POTTAWATOMIE COUNTY	POTTAWATOMIE COUNTY P.O. Box 158 Westmoreland, KS 665490158
PRINCE GEORGES COUNTY	PRINCE GEORGES COUNTY 14741 Gov. Oden Bowie Drive, Room 1090 Upper Marlboro, MD 20772
PRINCE WILLIAM COUNTY	PRINCE WILLIAM COUNTY For Information Prince Wm, VA 999999999
PUEBLO COUNTY	PUEBLO COUNTY 215 W 10th Street, Room 110 Pueblo, CO 810032935
PULASKI COUNTY	PULASKI COUNTY 201 S Broadway, Suite 150 Little Rock, AR 72201
QUEEN ANNES COUNTY	QUEEN ANNES COUNTY PO Box 267 Centreville, MD 216170267
RANDALL COUNTY	RANDALL COUNTY PO Box 9514 Amarillo, TX 791059514

AUTHORITY NAME	ADDRESS
RANKIN COUNTY	RANKIN COUNTY 211 E GOVT ST #B Brandon, MS 39042
RAPIDES PARISH	RAPIDES PARISH 701 Murray St, Suite 302 Alexandria, LA 71301
RICHARDSON I.S.D.	RICHARDSON I.S.D. 420 S Greenville Avenue Richardson, TX 75081
RICHLAND COUNTY	RICHLAND COUNTY PO Box 11947 Columbia, SC 29211
RICHMOND CITY	RICHMOND CITY PO Box 26505 Richmond, VA 232616505
RICHMOND COUNTY	RICHMOND COUNTY 535 Telfair St, Suite 100 Augusta, GA 30901
RIVERSIDE COUNTY	RIVERSIDE COUNTY PO Box 12005 Riverside, CA 925022205
ROANOKE CITY	ROANOKE CITY P.O. Box 1451 Roanoke, VA 240071451
ROCKWALL CENTRAL A.D.	ROCKWALL CENTRAL A.D. 841 Justin Road Rockwall, TX 75087
ROSEVILLE CITY	ROSEVILLE CITY 29777 Gratiot Avenue Roseville, MI 48066

AUTHORITY NAME	ADDRESS
ROSWELL CITY	ROSWELL CITY 38 Hill Street, Suite 210 Roswell, GA 30075
RUTHERFORD COUNTY	RUTHERFORD COUNTY Delinquent Tax Officer, P. O. Box 1316 Murfreesboro, TN 37133
SACRAMENTO COUNTY	SACRAMENTO COUNTY PO Box 508 Sacramento, CA 958120508
SALEM CITY	SALEM CITY P O Box 869 Salem, VA 241530869
SALINE COUNTY	SALINE COUNTY 215 N Main Street, Suite 3 Benton, AR 72015
SALISBURY CITY	SALISBURY CITY 125 North Division St Salisbury, MD 218014940
SALT LAKE COUNTY	SALT LAKE COUNTY PO Box 147421 Salt Lake City, UT 841147421
SAN BERNARDINO COUNTY	SAN BERNARDINO COUNTY 172 W Third Street San Bernardino, CA 92415
SAN DIEGO COUNTY	SAN DIEGO COUNTY 1600 Pacific Hwy, Room 162 San Diego, CA 92101
SAN JUAN COUNTY	SAN JUAN COUNTY PO Box 912720 Denver, CO 802912720

AUTHORITY NAME	ADDRESS
SAN LUIS OBISPO COUNTY	SAN LUIS OBISPO COUNTY 1055 Monterey St, Room D-290, 2 San Luis Obispo, CA 93408
SAN MATEO COUNTY	SAN MATEO COUNTY 555 County Center, 1st Floor Redwood City, CA 94063
SANTA CLARA COUNTY	SANTA CLARA COUNTY 70 West Hedding Street, East Wing, 6th Floor San Jose, CA 951101767
SANTA FE COUNTY	SANTA FE COUNTY PO Box T Santa Fe, NM 875040528
SANTA ROSA COUNTY	SANTA ROSA COUNTY 6495 Caroline St, Suite E Milton, FL 32570
SARASOTA COUNTY	SARASOTA COUNTY 101 S Washington Blvd Sarasota, FL 34236
SAVANNAH CITY	SAVANNAH CITY P. O. Box 1228 Savannah, GA 314021228
SEBASTIAN COUNTY - FORT SMITH	SEBASTIAN COUNTY - FORT SMITH PO Box 1358 Fort Smith, AR 729021358
SEMINOLE COUNTY	SEMINOLE COUNTY PO Box 630 Sanford, FL 327720630
SEVIER COUNTY	SEVIER COUNTY 125 Court Ave Room 212W Sevierville, TN 37862

AUTHORITY NAME	ADDRESS
SHASTA COUNTY	SHASTA COUNTY PO Box 991830 Redding, CA 960991830
SHAWNEE COUNTY	SHAWNEE COUNTY 200 SE 7th Street, Room 101 Topeka, KS 66603
SHELBY COUNTY	SHELBY COUNTY Assistant Tax Collector, One Memphis Place, 200 Jefferson Avenue-Suite 336 Memphis, TN 38103
SHREVEPORT CITY	SHREVEPORT CITY PO Box 30040 Shreveport, LA 711300040
SMITH COUNTY	SMITH COUNTY PO Box 2011 Tyler, TX 75710
SNOHOMISH COUNTY	SNOHOMISH COUNTY PO Box 34171 Seattle, WA 981241171
SOLANO COUNTY	SOLANO COUNTY PO Box 7407 San Francisco, CA 941207407
SOMERSET CITY	SOMERSET CITY City Tax Collector, P. O. Box 989 Somerset, KY 42502
SONOMA COUNTY	SONOMA COUNTY 585 Fiscal Drive, Suite 100 Santa Rosa, CA 95403
SPARTANBURG COUNTY	SPARTANBURG COUNTY Asst. Tax Collector, 366 North Church St., Box 5807 Spartanburg, SC 29304

AUTHORITY NAME	ADDRESS
SPOKANE COUNTY	SPOKANE COUNTY PO Box 199 Spokane, WA 992100199
SPRING BRANCH I.S.D.	SPRING BRANCH I.S.D. PO Box 19037 Houston, TX 77224
ST. CHARLES COUNTY	ST. CHARLES COUNTY 201 N Second Street, Suite 134 Saint Charles, MO 63301
ST. JOHNS COUNTY	ST. JOHNS COUNTY P.O. Box 9001 St. Augustine, FL 320859001
ST. JOSEPH COUNTY	ST. JOSEPH COUNTY P.O. Box 4758 South Bend, IN 466344758
ST. LOUIS COUNTY	ST. LOUIS COUNTY 41 S Central Avenue St Louis, MO 63105
ST. TAMMANY PARISH	ST. TAMMANY PARISH P.O. Box 1229 Slidell, LA 70459
STAFFORD COUNTY	STAFFORD COUNTY PO Box 5000 Stafford, VA 225555000
STANISLAUS COUNTY	STANISLAUS COUNTY PO Box 859 Modesto, CA 95353
SULLIVAN COUNTY	SULLIVAN COUNTY PO Box 550 Blountville, TN 37617

AUTHORITY NAME	ADDRESS
SUMMIT COUNTY	SUMMIT COUNTY P.O. Box 289 Breckenridge, CO 80424
SUMNER COUNTY	SUMNER COUNTY 355 Belvedere Dr. North, Room 107 Gallatin, TN 37066
TANEY COUNTY	TANEY COUNTY PO Box 278 Forsyth, MO 65653
TANGIPAHOA PARISH	TANGIPAHOA PARISH PO Box 942 Amite, LA 70422
TAOS COUNTY	TAOS COUNTY PO Box 561534 DENVER, CO 802561534
TARRANT COUNTY	TARRANT COUNTY 100 E Weatherford Fort Worth, TX 76196
TAYLOR COUNTY A.D.	TAYLOR COUNTY A.D. PO Box 1800 Abilene, TX 79604
TAZEWELL COUNTY	TAZEWELL COUNTY P O Box 969 Tazewell, VA 24651
TERREBONNE PARISH	TERREBONNE PARISH P.O. Drawer 1670 Houma, LA 703611670
THURSTON COUNTY	THURSTON COUNTY 2000 Lakeridge Dr SW Olympia, WA 985026080



AUTHORITY NAME	ADDRESS
TIPPECANOE COUNTY	TIPPECANOE COUNTY 20 N 3rd St Lafayette, IN 47901
TOM GREEN COUNTY A.D.	TOM GREEN COUNTY A.D. 2302 Pulliam Street San Angelo, TX 76905
TOMBALL I.S.D.	TOMBALL I.S.D. PO Box 276 Tomball, TX 773770276
TRAVIS COUNTY	TRAVIS COUNTY PO Box 149328 Austin, TX 787149328
TRAVIS COUNTY - NWTC ROAD DIST 3	TRAVIS COUNTY - NWTC ROAD DIST 3 Tax Collector, P.O. Box 149004 Austin, TX 787149004
TROY CITY	TROY CITY 500 W Big Beaver Road Troy, MI 480845285
TULARE COUNTY	TULARE COUNTY PO Box 30329 Los Angeles, CA 900300329
TULSA COUNTY	TULSA COUNTY PO Box 21017 Tulsa, OK 741211017
TUSCALOOSA COUNTY	TUSCALOOSA COUNTY 714 Greensboro Avenue, Room 124 Tuscaloosa, AL 354011891
UTAH COUNTY	UTAH COUNTY 100 East Center, Suite 1200 Provo, UT 846063159

AUTHORITY NAME	ADDRESS
VANDERBURGH COUNTY	VANDERBURGH COUNTY P.O. Box 77 Evansville, IN 477010077
VENTURA COUNTY	VENTURA COUNTY 800 S. Victoria Avenue Ventura, CA 930091290
VIRGINIA BEACH CITY	VIRGINIA BEACH CITY 2401 Courthouse Drive Virginia Beach, VA 234569018
VOLUSIA COUNTY	VOLUSIA COUNTY 123 W Indiana Avenue, Room 103 DeLand, FL 32720
WAKE COUNTY	WAKE COUNTY 300 SOUTH SALISBURY STREET RALEIGH, NC 27601
WARNER ROBINS CITY	WARNER ROBINS CITY PO Box 8629 Warner Robins, GA 31095
WARREN COUNTY	WARREN COUNTY P.O. Box 807 Bowling Green, KY 421020807
WARRENTON TOWN	WARRENTON TOWN P.O. Box 341 Warrenton, VA 201880341
WASHINGTON COUNTY	WASHINGTON COUNTY 280 N College Ave, Suite 202 Fayetteville, AR 72701
WASHOE COUNTY	WASHOE COUNTY PO Box 30039 Reno, NV 895203039

AUTHORITY NAME	ADDRESS
WATAUGA COUNTY	WATAUGA COUNTY 842 W King St, Ste 21 Boone, NC 286073485
WAUKESHA COUNTY-PEWAUKEE VILLAGE	WAUKESHA COUNTY-PEWAUKEE VILLAGE 515 W Moreland Blvd, Room 148 Waukesha, WI 53188
WEBER COUNTY	WEBER COUNTY 2380 Washington Blvd, Suite 350 Ogden, UT 84401
WEST BEND CITY	WEST BEND CITY 1115 S Main Street West Bend, WI 53095
WHATCOM COUNTY	WHATCOM COUNTY 311 Grand Ave., Suite 104 Bellingham, WA 982254038
WHITE COUNTY	WHITE COUNTY 115 W Arch Ave Searcy, AR 721437701
WHITFIELD COUNTY	WHITFIELD COUNTY 205 N Selvidge St., Suite J Dalton, GA 30720
WICHITA COUNTY	WICHITA COUNTY 600 Scott Avenue, Suite 103 Wichita Falls, TX 76301
WICOMICO COUNTY	WICOMICO COUNTY P.O. Box 4036 Salisbury, MD 218034036
WILLIAMSON COUNTY	WILLIAMSON COUNTY 904 S Main Street Georgetown, TX 786265701

AUTHORITY NAME	ADDRESS
WILSON COUNTY	WILSON COUNTY PO Box 865 Lebanon, TN 37087
WOBURN CITY	WOBURN CITY City of Woburn, P.O. Box 227 Woburn, MA 01801
WOODSTOCK CITY	WOODSTOCK CITY 103 Towne Lake Parkway Woodstock, GA 30188
YAVAPAI COUNTY	YAVAPAI COUNTY 1015 Fair Street Prescott, AZ 86305
YORK COUNTY	YORK COUNTY Assistant Tax Collector, PO Box 116 York, SC 297450116