

ENTERED

January 08, 2024

Nathan Ochsner, Clerk

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

In re:

AUDACY, INC., *et al.*,Debtors.¹§
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Chapter 11

Case No. 24-90004 (CML)

(Jointly Administered)

**ORDER (I) AUTHORIZING THE DEBTORS TO PAY
CERTAIN PREPETITION AND POSTPETITION TAXES AND FEES,
(II) AUTHORIZING THE PAYMENT OF SERVICE FEES, AND
(III) GRANTING RELATED RELIEF****[Relates to the Motion at Docket No. 12]**

Upon the emergency motion (the “**Motion**”)² of the Debtors for an order (i) authorizing the Debtors, in their reasonable discretion, to pay (or use tax credits to offset) the Taxes and Fees that accrued prior to the Petition Date, (ii) authorizing the Debtors, in their reasonable discretion, to pay (or use tax credits to offset) the Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis, (iii) authorizing the Debtors, in their reasonable discretion, to add any Taxing Authorities to Exhibit A hereto to the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees, (iv) authorizing the payment of any prepetition Service Fees, and (v) granting related relief, all as more fully set forth in the Motion; and the Court having reviewed the Motion and the First Day Declaration; and the Court having determined that the relief requested in the Motion is in the

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 <https://dm.epiq11.com/Audacy>. The location of the Debtors’ corporate headquarters and service address for purposes of these chapter 11 cases is: 2400 Market Street, 4th Fl, Philadelphia, PA 19103.

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

best interests of the Debtors, their estates, their creditors, and other parties in interest; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that this Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. § 1408; and the Court having found that the Debtors provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances and that no other or further notice is necessary; and the Court having determined that the legal and factual bases set forth in the Motion and the hearing with respect to the Motion establish just cause for the relief granted herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Debtors are authorized, but not directed, in their reasonable discretion, to (a) remit and pay (or use tax credits to offset) to the Taxing Authorities all amounts owed on account of the Taxes and Fees for the period prior to the Petition Date, and (b) remit and pay (or use tax credits to offset) to the Taxing Authorities all amounts owed on account of the Taxes and Fees that arise or accrue on a postpetition basis, in each case, in the ordinary course of business and solely to the extent that such Taxes and Fees are payable in accordance with applicable law.

2. The Debtors are authorized, but not directed, in consultation with the First Lien Ad Hoc Group, to add any Taxing Authorities to Exhibit A attached hereto, to the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

3. The Debtors are authorized, but not directed, to (a) pay prepetition Service Fees to the Payment Processor and to continue to pay postpetition Service Fees in the ordinary course of business, and (b) continue to utilize the Payment Processor to pay certain Taxes and Fees on a postpetition basis consistent with prepetition practices.

4. 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 any of the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of any Debtor's or any other party in interest's rights to dispute any claim on any grounds; (c) an assumption, adoption, or rejection of any agreement, contract, or lease under section 365 of the Bankruptcy Code; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion, this Order or any order granting the relief requested by the Motion; (e) an admission as to the validity, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of any Debtor's estate; (f) a waiver of any Debtor's or any other party in interest's rights under the Bankruptcy Code or any other applicable law; or (g) a waiver of any claims or causes of action which may exist against any entity.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized 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, and the Debtors are authorized to replace any prepetition checks or electronic transfers relating to the prepetition obligations approved herein that may be dishonored or rejected.

6. Notwithstanding anything to the contrary contained in the Motion or this Order, any payment to be made and any relief or authorization granted hereunder shall be subject to the requirements imposed on the Debtors in any orders entered by this Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral (any such order, a “**DIP Order**”), including, for the avoidance of doubt, the debtor-in-possession financing budget. To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Order and the terms of any DIP Order, the terms of the DIP Order will govern.

7. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order prior to confirmation of a plan of reorganization that includes the following information: (a) the names of the payees; (b) the dates of payment; (c) the amount of the payments; (c) the category or type of payments; and (d) the Debtor or Debtors that made the payments. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, counsel to the First Lien Ad Hoc Group, counsel to the Second Lien Ad Hoc Group, and any statutory committee appointed in these Chapter 11 Cases on the last day of each month for the prior month’s payments.

8. Authorizations given to the Debtors in this Order empower but do not direct the Debtors to effectuate the payments specified herein. The Debtors retain the business judgment to make or not make such payments. All payments are subject to the condition that funds are available to effect any payment and in no event shall any person (Debtor, officer, director or otherwise) be personally liable for any amounts authorized for payment herein but not paid.

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

10. 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) and the Bankruptcy Local Rules are satisfied by such notice.

11. Notwithstanding any Bankruptcy Rule to the contrary, this Order shall take effect immediately upon its entry.

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

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

Signed: January 08, 2024



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT A

Taxing Authorities

Authority	Type(s)	Address
Alachua County Tax Collector	Property Taxes	PO Box 142530, Gainesville, FL 32614
Alameda County Tax Collector	Property Taxes	1221 Oak St., Oakland, CA 94612
Aldine ISD Tax Assessor Collector	Property Taxes	PO Box 203989, Houston, TX 77216
Allegheny County	Property Taxes	436 Grant St., Pittsburgh, PA 15219
Anderson County Treasurer	Property Taxes	PO Box 8002, Anderson, SC 29622
Anne Arundel County Office of Finance	Property Taxes	PO Box 427, Billing and Customer Service Annapolis, MD 21404
Anoka County Property Records and Taxation	Property Taxes	2100 3rd Ave., Room 119, Anoka, MN 55303
Arizona Department of Gaming	Regulatory Fees (Gaming)	1110 W. Washington St., Suite 450, Phoenix, AZ 85007
Arizona Department of Revenue	Income Tax	Arizona Department of Revenue, PO Box 29079, Phoenix, AZ 85038-9079

Authority	Type(s)	Address
Arizona Department of Revenue	Sales and Use Tax	PO Box 29010, Phoenix, AZ 85038-9010
Ash Township Monroe County Treasurer	Property Taxes	PO Box 387, Carleton, MI 48117
Atlanta City Fulton County Tax Commissioner	Property Taxes	PO Box 105052, Atlanta, GA 30348
Avon Town Hartford County Collector of Revenue	Property Taxes	60 West Main St., Avon, CT 06001
Baltimore County Office of Budget and Finance	Property Taxes	400 Washington Ave. Room 150, Towson, MD 21204
Baraboo City Sauk County Treasurer	Property Taxes	135 4th St., Baraboo, WI 53913
Bear Creek Township	Property Taxes	3333 Bear Creek Boulevard, Bear Creek Township, PA 18702
Bear Creek Township (County & Municipal)	Property Taxes	3333 Bear Creek Boulevard, Bear Creek Township, PA 18702
Bear Creek Township - Luzerne County	Property Taxes	3333 Bear Creek Boulevard, Bear Creek Township, PA 18702

Authority	Type(s)	Address
Berlin Charter Township	Property Taxes	8000 Swan View Rd., Newport, MI 48166
Berlin Charter Township Monroe County Treasurer	Property Taxes	8000 Swan View Dr., Newport, MI 48166
Borough of Green Tree	Gross Receipts Tax	10 W. Manila Ave., Pittsburgh, PA 15220
Boston City Collector of Taxes	Property Taxes	PO Box 55810, Boston, MA 02205
Brighton Central School District	Property Taxes	2300 Elmwood Ave., Rochester, NY 14618
Brighton Town Monroe County Town of Brighton	Property Taxes	2300 Elmwood Ave., Rochester, NY 14618
Broward County Tax Collector	Property Taxes	115 South Andrews Ave. #A100, Ft. Lauderdale, FL 33301
California Board of Equalization	Sales and Use Tax	PO Box 942879, Sacramento, CA 94279-8012
California Franchise Tax Board	Income Tax	Franchise Tax Board, PO Box 942857, Sacramento, CA 94257-0500

Authority	Type(s)	Address
Chattanooga City Hamilton County Treasurer	Property Taxes	PO Box 191, Chattanooga, TN 37401
Chesapeake City Treasurer	Property Taxes	PO Box 16495, Chesapeake, VA 23328
Chester County Treasurer	Property Taxes	PO Box 686, Chester, SC 29706
Chesterfield County Treasurer	Property Taxes	PO Box 26585, Richmond, VA 23261
Cinnaminson Township Tax Collector	Property Taxes	1621 Riverton Rd., Cinnaminson, NJ 08077
City and County of Denver	Sales and Use Tax	Department of Revenue, 1375 Sherman St., Denver, CO 80261
City and County of San Francisco	Gross Receipts Tax	PO Box 7425, San Francisco, CA 94120-7425
City of Atlanta	Property Taxes	55 Trinity Ave. SW, Suite 1350, Atlanta, GA 30303
City of Baltimore	Property Taxes	100 N. Holliday St., Baltimore, MD 21202

Authority	Type(s)	Address
City of Cleveland	Income Tax	CCA-Division of Taxation, PO Box 94810, Cleveland, OH 44101-4810
City of Denver	Property Taxes	201 W. Colfax Ave. Department 1009, Denver, CO 80202
City of Detroit	Income Tax	Michigan Department of Treasury, PO Box 30811, Lansing, MI 48909
City of Fremont	Gross Receipts Tax	39550 Liberty St., PO Box 5006, Fremont, CA 94537-5006
City of Kansas City, Missouri	Gross Receipts Tax	Revenue Division, PO Box 843956, Kansas City, MO 64184-3956
City of Kansas City, Missouri	Income Tax	Revenue Division, PO Box 843322, Kansas City, MO 64184-3322
City of Los Angeles	Gross Receipts Tax	PO Box 102803, Pasadena, CA 91189-2803
City of New Orleans	Sales and Use Tax	Department of Finance, PO Box 61840, New Orleans, LA 70161-1840
City of New York	Property Taxes	66 John St., Room 104, New York, NY 10038

Authority	Type(s)	Address
City of Portland	Metro Supporting Housing Business Tax, Clean Energy Surcharge	111 SW Columbia St., Suite 600, Portland, OR 97201
City of Portland/Multnomah County	Income Tax	111 SW Columbia St., Suite 600, Portland, OR 97201
City of Seattle	Sales and Use Tax	Department of Finance and Administrative Services, PO Box 34904, Seattle, WA 98124-1904
City of St. Louis	Income Tax	Collector of Revenue, 1200 Market St., Room 410, St. Louis, MO 63103-2841
Clark County	Business License	500 S. Grand Central Pkwy, 3rd Fl., Box 551810, Las Vegas, NV 89155-1810
Clark County Assessor	Property Taxes	430 Westfield Ave., Clark, NJ 07066
Clay County Collector	Property Taxes	1 Courthouse Square, Liberty, MO 64068
Cobb County Tax Commissioner	Property Taxes	PO Box 100127, Marietta, GA 30061
Colonial School District	Property Taxes	230 Flourtown Rd., Plymouth Meeting, PA 19462

Authority	Type(s)	Address
Colonial School District Montgomery County Collector	Property Taxes	One Montgomery Plaza, Suite 610, Colonial School District, Norristown, PA 19401
Colorado Department of Revenue	Income Tax	Colorado Department of Revenue, Denver, CO 80261-0005
Colorado Department of Revenue	Regulatory Fees (Gaming)	1707 Cole Blvd., Suite 300, Lakewood, CO 80401
Colorado Department of Revenue	Sales and Use Tax	Taxpayer Service Division, 1375 Sherman St., Denver, CO, 80261-0013
Comptroller of Maryland	Income Tax	Comptroller of Maryland, Revenue Administration, Division, 110 Carroll St., Annapolis, MD 21411-0001
Comptroller of Maryland	Sales and Use Tax	Revenue Administration Division, PO Box 17405, Baltimore, MD, 21297-1405
Connecticut Commissioner of Revenue Services	Income Tax	Department of Revenue Services, PO Box 150406, Hartford, CT 06115-0406
Connecticut Commissioner of Revenue Services	Sales and Use Tax	Department of Revenue Services, PO Box 5030, Hartford, CT, 06102-5030
Connecticut State Department of Consumer Protection	Regulatory Fees (Gaming)	450 Columbus Blvd., Suite 901, Hartford, CT 06103-1840

Authority	Type(s)	Address
Contra Costa County Tax Collector	Property Taxes	2530 Arnold Dr., Suite 100, Martinez, CA 94553
County of Monroe	Property Taxes	250 Anchorage Rd., Saylorsburg, PA 18353
County of Monroe Jackson Township	Property Taxes	113 Center Rd., PO Box 253, Reeders, PA 18352-0253
County of Monroe Pocono County School District Jackson Township	Property Taxes	Shine Hill Rd., PO Box 394, Tannersville, PA 18372-0394
Dallas County Tax Assessor Collector	Property Taxes	PO Box 139066, Dallas, TX 75313
Dekalb County Tax Commissioner	Property Taxes	PO Box 100004, Decatur, GA 30031
Delaware Division of Revenue	Gross Receipts Tax	PO Box 2340, Wilmington, DE 19899-2340
Denver County Manager of Finance	Property Taxes	PO Box 17420, Treasury Division, Denver, CO 80217
Desoto County Tax Collector	Property Taxes	365 Losher St., Suite 110, Hernando, MS 38632

Authority	Type(s)	Address
Detroit City Wayne County Treasurer	Property Taxes	PO Box 55000, Department 268301, Detroit, MI 48255
District of Columbia Office of Tax and Revenue	Property Taxes	PO Box 98095, Real Property Tax Administration, Washington, DC 20090
Division of Gaming Enforcement	Regulatory Fees (Gaming)	1300 Atlantic Ave., Atlantic City, NJ 08401
Douglas County Treasurer	Property Taxes	PO Box 1208, Castle Rock, CO 80104
Du Page County Collector	Property Taxes	PO Box 4203, Carol Stream, IL 60197
Ellis County Tax Assessor Collector	Property Taxes	PO Drawer 188, Waxahachie, TX 75168
Erie County Tax Collector	Property Taxes	PO Box 1262, Buffalo, NY 14240
Exeter Fire District Tax Collector	Property Taxes	PO Box 197, Exeter, RI 02822
Exeter Town Tax Collector	Property Taxes	675 Ten Rod Rd., Exeter, RI 02822

Authority	Type(s)	Address
Fairfax County Department of Tax Administration	Property Taxes	PO Box 10203, Fairfax, VA 22035
Farmington Town Hartford County Tax Collector	Property Taxes	PO Box 150462, Hartford, CT 06115
Federal Communications Commission	Regulatory Fees (FCC)	45 L St. NE, Washington, DC 20554
Ferndale City Oakland County Taxes	Property Taxes	PO Box 674459, Detroit, MI 48267
Florida Department of Revenue	Income Tax	Florida Department of Revenue, 5050 W. Tennessee St., Tallahassee, FL 32399-0135
Florida Department of Revenue	Sales and Use Tax	5050 W. Tennessee St., Tallahassee, FL 32399-0120
Fort Bend County Tax Assessor Collector	Property Taxes	PO Box 1028, Payment Processing Dept Sugar Land, TX 77487
Fulton County Tax Commissioner	Property Taxes	PO Box 105052, Atlanta, GA 30348
Fulton County Tax Commissioner - City	Property Taxes	141 Pryor St., SW, Atlanta, GA 30303

Authority	Type(s)	Address
Garland City Tax office	Property Taxes	PO Box 462010, Garland, TX 75046
Garland ISD Tax Assessor Collector	Property Taxes	PO Box 461407, Garland, TX 75046
Gaston County	Property Taxes	PO Box 1578, Gastonia, NC 28053
Georgia Department of Revenue	Income and Franchise Tax	Georgia Department of Revenue Processing Center, PO Box 740397, Atlanta, GA 30374-0397
Georgia Sales & Use Tax Division	Sales and Use Tax	Sales and Use Tax Return, PO Box 105408, Atlanta, GA 30348
Government of the District of Columbia	Gross Receipts Tax	1101 4th St., SW Suite W270, Washington, DC 20024
Government of the District of Columbia	Income Tax	Office of Tax and Revenue, PO Box 96148, Washington, DC 20090-6148
Government of the District of Columbia	Sales and Use Tax	DC Office of Tax and Revenue, PO Box 96384, Washington, DC 20090-6384
Grand Island Town Erie County	Property Taxes	2255 Baseline Rd., Grand Island, NY 14072

Authority	Type(s)	Address
Greenville County Tax Collector	Property Taxes	PO Box 100221, Department 390, Columbia, SC 29202
Guilford County Tax Department	Property Taxes	PO Box 71072, Charlotte, NC 28272
Hales Corner Village, Milwaukee County, Tax Collector	Property Taxes	5635 S New Berlin Rd., Hales Corner, WI 19426
Hamburg Town, Erie County, Hamburg Town Clerk	Property Taxes	PO Box 459, Buffalo, NY 14240
Hamilton County Trustee	Property Taxes	PO Box 11047, Chattanooga, TN 37401
Hampton City Treasurer	Property Taxes	PO Box 3800, Hampton, VA 23663
Hampton Township	Property Taxes	3101 McCully Rd., Allison Park, PA 15101
Hampton Township School District	Property Taxes	3101 McCully Rd., Allison Park, PA 15101
Hampton Township School District Allegheny County Tax Collector	Property Taxes	3101 McCully Rd., Allison Park, PA 15101

Authority	Type(s)	Address
Hanover Area School District Hanover Township Tax Collector	Property Taxes	1405 N Duke St., PO Box 15627, York, PA 17405
Hanover Township - Luzerne County	Property Taxes	402 Platt Rd., Clinton, PA 15026
Hanover Township Luzerne County Tax Collector	Property Taxes	1267 Sans Souci Pkwy., Hanover Township, PA 18706
Harris County Tax Assessor Collector	Property Taxes	PO Box 4622, Houston, TX 77210
Hazle Township - School District	Property Taxes	200 North River St., Wilkes-Barre, PA 18711
Hazle Township - Luzerne County	Property Taxes	200 North River St., Wilkes-Barre, PA 18711
Hazleton Area School District, Kline Township, Luzerne County Tax Collector	Property Taxes	200 North River St., Wilkes-Barre, PA 18711
Hennepin County Treasurer	Property Taxes	A-600 Government Center, Minneapolis, MN 55487
Henrico County Treasurer	Property Taxes	PO Box 3370, Henrico, VA 23228

Authority	Type(s)	Address
Holyoke City Tax Collector	Property Taxes	536 Dwight St. Room 6, Holyoke, MA 01040
Illinois Department of Revenue	Income Tax	Illinois Department of Revenue, PO Box 19048, Springfield, IL 62794-9048
Illinois Gaming Board	Regulatory Fees (Gaming)	160 North LaSalle, Suite 300, Chicago, Illinois 60601
Indiana Gaming Commission	Regulatory Fees (Gaming)	115 W Washington St., Indianapolis, IN 46204
Jackson County Collector	Property Taxes	PO Box 219747, Kansas City, MO 64106
Jackson Township Monroe County Tax Collector	Property Taxes	113 Center Rd., P.O Box 253 Reeders, PA 18352-0253
Jefferson County Treasurer	Property Taxes	100 Jefferson County Pkwy 2520, Golden, CO 80419
Jefferson Parish Sheriff & Ex-officio Tax Collector	Property Taxes	Property Tax Division, PO Box 130 Gretna, LA 70054
Jefferson Parish Tax Collector	Sales and Use Tax	Sales/Use Tax Division, PO Box 248, Gretna, LA70054-0248

Authority	Type(s)	Address
Johnson County Treasurer	Property Taxes	PO Box 2902, Shawnee Mission, KS 66201
Kansas Department of Revenue	Income Tax	Kansas Corporate Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260
Kansas Department of Revenue	Sales and Use Tax	Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66612-5000
King County Treasury	Property Taxes	500 Fourth Ave. Room 600, Seattle, WA 98104
Letchworth Central School District	Property Taxes	5550 School Rd., Gainesville, NY 14066
Levy County Tax Collector	Property Taxes	PO Drawer 70, Bronson, FL 32621
Los Angeles County Tax Collector	Property Taxes	PO Box 54018, Los Angeles, CA 90054
Louisiana Department of Public Safety and Corrections	Regulatory Fees (Gaming)	504 Mayflower St., Baton Rouge, LA 70802
Louisiana Department of Revenue	Income and Franchise Tax	Louisiana Department of Revenue, PO Box 91011, Baton Rouge, LA 70821-9011

Authority	Type(s)	Address
Louisiana Department of Revenue	Sales and Use Tax	PO Box 3138, Baton Rouge, LA 70821-3138
Lyndhurst Township Tax Collector	Property Taxes	367 Valley Brook Ave., Lyndhurst, NJ 07071
Madison City Dane County Treasurer	Property Taxes	PO Box 2999, Madison, WI 53701
Madison County Treasurer	Property Taxes	PO Box 849, Edwardsville, IL 62025
Maricopa County Treasurer	Property Taxes	PO Box 52133, Phoenix, AZ 85072
Marin County Tax Collector	Property Taxes	PO Box 4220, San Rafael, CA 94913
Martin County Tax Collector	Property Taxes	3485 SE Willoughby Blvd., Stuart, FL 34994
Massachusetts Department of Revenue	Income Tax	Massachusetts Department of Revenue, PO Box 7005, Boston, MA 02204
Massachusetts Department of Revenue	Sales and Use Tax	Massachusetts Department of Revenue, PO Box 419257, Boston, MA 02241-9257

Authority	Type(s)	Address
Massachusetts Gaming Commission	Regulatory Fees (Gaming)	101 Federal St., 12th Fl., Boston, MA 02110
Mecklenburg County Tax Collector	Property Taxes	PO Box 71063, Charlotte, NC 28272
Memphis City Shelby County Treasurer	Property Taxes	PO Box 185, Memphis, TN 38101
Meriden City New Haven County Tax Collector	Property Taxes	PO Box 150431, Hartford, CT 06115
Miami-Dade County Tax Collector	Property Taxes	200 North West 2nd Ave., Miami, FL 33128
Michigan Department of Treasury	Income Tax	Michigan Department of Treasury, PO Box 30803, Lansing, MI 48909
Michigan Department of Treasury	Sales and Use Tax	PO Box 30401, Lansing, MI 48909-7824
Michigan Gaming Control Board	Regulatory Fees (Gaming)	3062 West Grand Blvd., Suite L-700, Detroit, MI 48202-6062
Minnesota Department of Revenue	Income Tax	Minnesota Department of Revenue, Mail Station 1250, 600 N. Robert St., St. Paul, MN 55145-1250

Authority	Type(s)	Address
Minnesota Department of Revenue	Sales and Use Tax	Minnesota Sales and Use Tax, PO Box 64622, St. Paul, MN 55164-0622
Mississippi Department of Revenue	Income and Franchise Tax	Department of Revenue PO Box 23191, Jackson, MS 39225-3191 Street address: 500 Clinton Center Dr., Clinton, MS 39056
Missouri Department of Revenue	Income Tax	Missouri Department of Revenue, PO Box 700, Jefferson City, MO 65105-0700
Missouri Department of Revenue	Sales and Use Tax	Taxation Division, PO Box 840, Jefferson City, MO 65105-0840
Monroe County Treasury	Property Taxes	PO Box 14420, Rochester, NY 14614
Monroe County Treasurer	Property Taxes	125 East Second St., Monroe, MI 48161-2197
Montgomery County Tax Collector	Property Taxes	Box 9415, Gaithersburg, MD 20898
Moorestown Township Department of Finance	Property Taxes	2 Executive Dr., Suite 9A, Moorestown, NJ 08057
Multnomah County Tax Collector	Property Taxes	PO Box 2716, Portland, OR 97208

Authority	Type(s)	Address
Needham Town Collector of Taxes	Property Taxes	PO Box 920636, Needham, MA 02492
Nevada Department of Taxation	Gross Receipts Tax	Commerce Tax Remittance, PO Box 51180, Los Angeles, CA 90051-5480
Nevada Department of Taxation	Sales and Use Tax	PO Box 7165, San Francisco, CA 94120
New Berlin City Waukesha County Treasurer	Property Taxes	3805 South Casper Dr., New Berlin, WI 53151
New Jersey Division of Taxation	Income Tax	Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, New Jersey 08646-0666
New Orleans City Bureau of The Treasury	Property Taxes	PO Box 60047, New Orleans, LA 70160
New York City - Commercial Rent Tax	Property Taxes	66 John St., Room 104, New York, NY 10038
New York City Department of Finance	Property Taxes	PO Box 680, Newark, NY 07101-0680
New York State	Sales and Use Tax	PO Box 15172, Albany, NY 12212-5172

Authority	Type(s)	Address
New York State Corporate Tax	Income and Franchise Tax	NYS Corporation Tax, PO Box 15181, Albany, NY 12212-5181
New York State Gaming Commission	Regulatory Fees (Gaming)	One Broadway Center, Schenectady, New York 12301
Newton City Collector	Property Taxes	PO Box 9137, Newton, MA 02460
Norfolk City Treasurer	Property Taxes	PO Box 3215, Norfolk, VA 23514
North Carolina Department of Revenue	Income and Franchise Tax	N.C. Department of Revenue, PO Box 25000, Raleigh, NC 27640-0500
North Carolina Department of Revenue	Sales and Use Tax	PO Box 25000, Raleigh, NC 27640-0700
North Houston District	Property Taxes	11500 NW Freeway, Suite 150, Houston, TX 77092
Oakland County Treasurer (For Township of Royal Oak)	Property Taxes	1200 North Telegraph Rd., Pontiac, MI 48341
Office of the City Treasurer – City of Milwaukee	Property Taxes	PO Box 78776, Milwaukee, WI 53278

Authority	Type(s)	Address
Ohio Department of Taxation	Income Corporate Activity Tax	Ohio Department of Taxation, PO Box 27, Columbus, Ohio 43216-0027
Ohio Treasurer of State	Sales and Use Tax	Ohio Department of Taxation, PO Box 16561, Columbus, OH 43216-6561
Orange County Tax Collector	Property Taxes	PO Box 545100, Orlando, FL 32854
Orange County Treasurer and Tax Collector	Property Taxes	PO Box 1438, Santa Ana, CA 92702
Oregon Department of Revenue	Income Tax, Corporate Activity Tax	Oregon Department of Revenue, PO Box 14777, Salem, OR 97309-0960
Pasadena ISD Tax Assessor Collector	Property Taxes	P O Box 1318, Pasadena, TX 77501
Peabody City Tax Collector	Property Taxes	PO Box 3047, Peabody, MA 01960
Pennsylvania Department of Revenue	Income Tax	PA Department of Revenue, PO Box 280708, Harrisburg, PA 17128-0708
Pennsylvania Department of Revenue	Sales and Use Tax	Bureau of Receipts and Control Department, PO Box 280406 Harrisburg, PA 17128-0406

Authority	Type(s)	Address
Pennsylvania Gaming Control Board	Regulatory Fees (Gaming)	PO Box 69060, Harrisburg, PA 17106
Pittston Area School District Luzerne County Tax Collector	Property Taxes	3 Laflin Rd., Jenkins Township Inkerman, PA 18640
Pittston Township - Luzerne County	Property Taxes	421 Broad St., Pittston, PA 18640
Pittston Township Luzerne County Tax Collector	Property Taxes	12 E Oak St., Pittston Township, PA 18640
Placer County Tax Collector	Property Taxes	2976 Richardson Dr., Auburn, CA 95603
Polk County Tax Collector	Property Taxes	PO Box 308, Columbus, NC 28722
Prince Georges County Tax Collector	Property Taxes	PO Box 17578, Baltimore, MD 21297
Richmond City Collections - Personal Property	Property Taxes	PO Box 105304, Atlanta, VA 30348
Riverside County Treasurer	Property Taxes	PO Box 12005, Riverside, CA 92502

Authority	Type(s)	Address
Rockingham County Tax Collector	Property Taxes	PO Box 580368, Charlotte, NC 28258
Rowan County Tax Administration	Property Taxes	PO Box 900048, Raleigh, NC 27675
Royal Oak Charter Township Oakland County Treasurer	Property Taxes	21131 Garden Lane, Suite 205, Ferndale, MI 48220
Sacramento County Tax Collector	Property Taxes	PO Box 508, Unsecured Tax Unit, Sacramento, CA 95812
San Bernardino County Tax Collector	Property Taxes	268 West Hospitality Lane 1st Fl., San Bernardino, CA 92415
San Diego County Treasurer and Tax Collector	Property Taxes	PO Box 129009, San Diego, CA 92112
San Francisco County Tax Collector	Property Taxes	PO Box 7427, Unsecured Property Tax, San Francisco, CA 94120
San Mateo County Tax Collector	Property Taxes	555 County Center 1st Fl, Redwood City, CA 94063
Sedgwick County Treasurer	Property Taxes	PO Box 2961, Wichita, KS 67201

Authority	Type(s)	Address
Shelby County Trustee	Property Taxes	PO Box 2751, Memphis, TN 38101
Shenandoah County Treasurer	Property Taxes	600 N. Main St., Suite 105 Woodstock, VA 22664
South Carolina Department of Revenue	Income Tax	SC Department of Revenue, PO Box 125, Columbia, SC 29214-0032
South Carolina Tax Commission	Sales and Use Tax	Sales Tax Return, Columbia, SC 29214-0101
Southfield City Oakland County Treasurer	Property Taxes	26000 Evergreen Rd., Southfield, MI 48076
Spartanburg County Treasurer	Property Taxes	Drawer 5807, Spartanburg, SC 29304
Springfield City Tax Collector	Property Taxes	36 Court St., Room 112, Springfield, MA 01103
St. Charles County Collector	Property Taxes	201 North Second St., Suite 134, St. Charles, MO 63301
St. Louis City Collector of Revenue	Property Taxes	PO Box 66877, St. Louis, MO 63166

Authority	Type(s)	Address
St. Louis County Collector of Revenue	Property Taxes	41 South Central Ave., St. Louis, MO 63105
State Lottery & Gaming Control Agency	Regulatory Fees (Gaming)	Montgomery Park Business Center, Suite 330, 1800 Washington Blvd., Baltimore, MD 21230
State of Rhode Island	Income Tax	State of Rhode Island Division of Taxation, One Capitol Hill Suite 9, Providence, RI 02908-5811
State of Rhode Island	Sales and Use Tax	PO Box 9706, Providence, RI 02940-5802
State of Washington	Sales and Use Tax	PO Box 47464, Olympia, WA 98504-7464
Suffolk City Treasurer	Property Taxes	PO Box 1583, Suffolk, VA 23439
Sumner County Treasurer	Property Taxes	PO Box 190, Wellington, KS 67152
Tennessee Department of Revenue	Income and Franchise Tax	Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick St., Nashville, TN 37242
Tennessee Department of Revenue	Sales and Use Tax	Andrew Jackson State Office Building, 500 Deaderick St., Nashville, TN 37242

Authority	Type(s)	Address
Tennessee Sports Wagering Council	Regulatory Fees (Gaming)	312 Rosa L Parks Avenue, Nashville, Tennessee, 37243
Texas Comptroller of Public Accounts	Income Tax	Texas Comptroller Of Public Accounts, PO Box 149348, Austin, Texas 78714-9348
Texas State Comptroller	Sales and Use Tax	Comptroller of Public Accounts, PO Box 149354, Austin, TX 78714-9354
Thurston County Treasurer	Property Taxes	2000 Lakeridge Dr., Southwest Olympia, WA 98502
Town of Boylston	Property Taxes	221 Main St., Boylston, MA 01505
Town of Hamburg Frontier Central School District	Property Taxes	6100 South Park Ave., Hamburg, NY 14075
Town of Hull	Property Taxes	253 Atlantic Ave., Hull, MA 02045
Town of Needham	Property Taxes	PO Box 920636, Needham, MA 02492
Town of Paxton	Property Taxes	697 Pleasant St., Paxton, MA 01612

Authority	Type(s)	Address
Town of Penfield	Property Taxes	3100 Atlantic Ave., Penfield, NY 14526
Town of Wethersfield	Property Taxes	505 Silas Deane Hwy., Wethersfield, CT 06109
Township of Hampton	Property Taxes	3101 McCully Rd., Allison Park, PA 15101
Township of Moorestown	Property Taxes	111 W 2nd St., Moorestown, NJ 08057
Travis County Tax office	Property Taxes	PO Box 149328, Austin, TX 78714
Unified Government of Wyandotte County Treasurer	Property Taxes	PO Box 175013, Kansas City, KS 66117
Village of Windsor	Property Taxes	4084 Mueller Rd., DeForest, WI 53532
Virginia Beach City Treasurer	Property Taxes	2401 Courthouse Dr., Virginia Beach, VA 23456
Virginia Department of Taxation	Income Tax	Virginia Department of Taxation, PO Box 1500, Richmond, Virginia 23218-1500

Authority	Type(s)	Address
Virginia Department of Taxation	Sales and Use Tax	Virginia Retail Sales and Use Tax, PO Box 26627, Richmond, VA 23261-6627
Virginia Lottery	Regulatory Fees (Gaming)	600 E Main St., Richmond, VA 23219
Volusia County Treasurer	Property Taxes	123 West Indiana Ave. Room 103, Deland, FL 32720
Walker County Tax Commissioner	Property Taxes	P O Box 510, 122 Hwy 95, Rock Spring, GA 30739
Warwick City Tax Collector	Property Taxes	PO Box 2000, Warwick, RI 02887
Webster Central School District	Property Taxes	1000 Ridge Rd., Webster, NY 14580
West Virginia Lottery	Regulatory Fees (Gaming)	900 Pennsylvania Ave, Charleston, WV 25302
Whitemarsh Township	Property Taxes	616 Germantown Pike, Lafayette Hill, PA 19444
Whitemarsh Township Montgomery County Tax Collector	Property Taxes	616 Germantown Pike, Lafayette Hill, PA 19444

Authority	Type(s)	Address
Wilkes Barre Area School District Luzerne County Tax Collector	Property Taxes	15 Public Square, Suite 202, Wilkes-Barre, PA 18701
Windsor Town Dane County Treasurer	Property Taxes	4084 Mueller Rd., Deforest, WI 53532
Wisconsin Department of Revenue	Income Tax	Wisconsin Department of Revenue, PO Box 8908, Madison, WI 53708-8908
Wisconsin Department of Revenue	Sales and Use Tax	PO Box 8921, Madison, WI 53708-8921
Worcester City Tax Collector	Property Taxes	PO Box 15602, Worcester, MA 01615
Yolo County Financial Services	Property Taxes	625 Court St., Woodland, CA 95695
Yolo County Tax Collector	Property Taxes	PO Box 1995, Woodland, CA 95776