

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

SUNPOWER CORPORATION, *et al.*,<sup>1</sup>

Debtors.

## Chapter 11

Case No. 24-11649 ( )

(Joint Administration Requested)

**MOTION OF DEBTORS FOR ENTRY OF INTERIM AND FINAL  
ORDERS (I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION  
AND POSTPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

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

### Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and the “Final Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date), without regard to whether

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: SunPower Corporation (8969); SunPower Corporation, Systems (8962); SunPower Capital, LLC (8450); SunPower Capital Services, LLC (9910); SunPower HoldCo, LLC (0454); SunPower North America, LLC (0194); Blue Raven Solar, LLC (3692); Blue Raven Solar Holdings, LLC (4577); BRS Field Ops, LLC (2370); and Falcon Acquisition HoldCo, Inc. (3335). The location of the Debtors' service address for purposes of these chapter 11 cases is: 880 Harbour Way South, Suite 600, Richmond, CA 94804.

<sup>2</sup> A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Mathew Henry, Chief Transformation Officer of SunPower Corporation, in Support of the Chapter 11 Filing and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith on August 5, 2024 (the "Petition Date") and incorporated by reference herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declaration.

such obligations accrued or arose before or after the Petition Date; and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-one days from the Petition Date.

### **Jurisdiction and Venue**

2. The United States District Court for the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the United States Bankruptcy Court for the District of Delaware (the “Court”) under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. The Debtors confirm their consent, pursuant to rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

4. The statutory bases for the relief requested herein are sections 105(a), 363(b), and 507(a)(8) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2002-1 and 9013-1.

### **Background**

5. SunPower Corporation, together with its Debtor and non-Debtor affiliates (collectively, the “Company”), is a leading provider of solar technology and energy products offering all-in-one residential solar and energy storage solutions to customers located primarily in the United States and Canada. Headquartered in Richmond, California, the Company’s mission

since its inception has been to reduce greenhouse gas emissions by making home solar energy more accessible for historically underserved communities.

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

### **The Taxes and Fees**

7. In the ordinary course of business, the Debtors collect, withhold, and incur: (a) sales and use taxes; (b) withholding, income, and franchise taxes; (c) property taxes; (d) customs duties and fees; (e) business and regulatory fees, and license, permit, annual report, and limited liability company fees; (f) assessments, interests, penalties, and other fees as a result of audits; and (g) fees owed to various tax service providers on account of tax consulting services provided to the Debtors (collectively, the “Taxes and Fees”).<sup>3</sup> The Debtors pay or remit the Taxes and Fees to various federal, state, local, and foreign governments, including taxing authorities (collectively, the “Taxing Authorities”), identified in a schedule attached hereto as **Exhibit C**.<sup>4</sup> Taxes and Fees

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<sup>3</sup> By this motion, the Debtors do not seek the authority to collect and remit state and federal employee-related taxes and withholdings. Such relief is instead requested in the *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief* (the “Wages Motion”), filed concurrently herewith.

<sup>4</sup> Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Taxing Authorities from **Exhibit C**. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Taxing Authorities, regardless of whether such Authority is specifically identified on **Exhibit C**. In the event the Debtors pay any Taxing Authority not included on **Exhibit C**, the Debtors will file a notice with the Court listing such Taxing Authority within fifteen days of such payment.

are generally remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. From time to time, the Debtors may also receive tax credits for overpayments or refunds with respect to Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or cause the amount of such credits to be refunded to the Debtors. The Debtors estimate that approximately \$14.15 million in Taxes and Fees are outstanding as of the Petition Date, of which approximately \$6.5 million is currently payable or will become due and owing to the Taxing Authorities within the first twenty-one days of these chapter 11 cases in the ordinary course.<sup>5</sup>

8. Additionally, the Debtors are subject to, and may become subject to further, routine audit investigations on account of tax returns and/or tax obligations (“Audits”) during these chapter 11 cases, including as a result of any voluntary disclosure agreements or similar procedural mechanisms (if applicable). Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors, including late payment of Taxes and Fees (such additional Taxes and Fees, “Assessments”).<sup>6</sup> Accordingly, the Debtors seek authority, but not direction, to pay or remit tax obligations on account of the Assessments as they arise in the ordinary course of business and consistent with prepetition practice, including as a result of any resolutions of issues addressed in an Audit, including with respect to the kinds of Taxes and Fees otherwise addressed in the Wages Motion.

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<sup>5</sup> As described in further detail in the Cash Management Motion, the Debtors also partially and indirectly own a number of Non-Debtor Silos (as defined in the Cash Management Motion). Historically, the Debtors have also prepared tax returns on behalf of the Non-Debtor Silos. During these Chapter 11 Cases, certain of Non-Debtor Silos may prepare their own tax returns (the “Non-Debtor Silo Tax Returns”). The Debtors seek, for the avoidance of doubt, authorization to provide access to the Debtors’ books and records necessary to prepare the Non-Debtor Tax Returns to the Non-Debtor Silos and the Project Owners thereof (as defined in the Cash Management Motion) (together, the “Non-Debtor Silo Tax Parties”).

<sup>6</sup> Nothing in this motion or any related order constitutes, or should be construed, as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

9. The Debtors pay the Taxes and Fees to the Taxing Authorities on a periodic basis, remitting them monthly, quarterly, semi-annually, or annually depending on the nature and incurrence of the particular category of Taxes and Fees, each of which is further discussed below. The Debtors seek authority pursuant to this motion to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, including where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (c) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Taxing Authorities; or (d) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases, including as a result of Audits. In addition, for the avoidance of doubt, the Debtors seek authority, but not direction, to pay Taxes and Fees for so-called “straddle” periods (*i.e.*, periods that include the Petition Date).<sup>7</sup>

10. Finally, subject to the Final Order, the Debtors seek authority to undertake certain typical activities related to tax planning, including (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany motions and moving assets or liabilities among Debtor entities (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning”).

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<sup>7</sup> The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

Activities”), in each case, if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases.

11. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Taxing Authorities, and these funds may not constitute property of the Debtors’ estates.

12. The Taxes and Fees are summarized as follows:

Category	Description	Approximate Amount Accrued as of Petition Date	Approximate Amount Due During Interim Period
<b>Sales and Use Taxes</b>	Taxes imposed on the sale and use of certain goods and services.	\$10,030,000 <sup>8</sup>	\$4,111,000
<b>Income and Franchise Taxes</b>	Taxes imposed on the Debtors’ income and taxes imposed upon the Debtors to operate their business pursuant to state laws.	\$1,305,000	\$0
<b>Property Taxes</b>	Taxes and obligations related to real and personal property holdings.	\$550,000	\$110,000
<b>Customs Duties, and Customs Brokers’ Fees</b>	Customs duties, import and export-related taxes, and other incidental import and export expenses.	\$1,204,000	\$1,204,000
<b>Business License and Other Taxes and Fees</b>	Fees related to compliance with state licensing and registration related to teleservice, including permits, surety bonds, <sup>9</sup> reporting, and other fees paid to state and local agencies.	\$36,000	\$18,000
<b>Tax Service Providers</b>	The Debtors pay Taxes and Fees related to their use of third-party tax service providers in the ordinary course of business.	\$1,020,000	\$1,020,000
<b>Total</b>		<b>\$14,145,000</b>	<b>\$6,463,000</b>

<sup>8</sup> A portion of this amount relates to a potential Assessment resulting from the state of Hawaii’s Sales and Use Taxes Audit.

<sup>9</sup> For the avoidance of doubt, the Debtors seek relief in connection with such surety bonds solely to the extent not duplicative of the relief sought on account of surety bonds in favor of certain Taxing Authorities, as set forth in the *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Insurance and Surety Coverage Entered Into Prepetition and Pay Related Prepetition Obligations, and (B) Renew, Supplement, Modify, or Purchase Insurance and Surety Coverage, and (II) Granting Related Relief* (the “Insurance Motion”), filed concurrently herewith.

## **I. Sales and Use Taxes.**

13. The Debtors incur, collect, and remit sales and use taxes, to the Taxing Authorities in connection with the sale and purchase of goods and services (collectively, the “Sales and Use Taxes”). Additionally, the Debtors purchase a variety of equipment, materials, supplies, and services necessary for the operation of their business from vendors who may not operate or be registered to collect tax in the state where the goods are to be delivered or the services are to be performed and, therefore, these vendors do not charge the Debtors sales tax in connection with such purchases of goods or services. In these cases, applicable law generally requires the Debtors to subsequently pay use taxes on such purchases to the applicable Taxing Authorities. The Debtors generally remit Sales and Use Taxes on a monthly basis.

14. In 2023, the Debtors paid approximately \$41,000,000 in the aggregate in Sales and Use Taxes to the Taxing Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$10,030,000 in Sales and Use Taxes that have not been remitted to the relevant Taxing Authorities, of which approximately \$4,111,000 is currently payable or will become payable during the first twenty-one days of these chapter 11 cases. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business and consistent with prepetition practice during these chapter 11 cases.

## **II. Income and Franchise Taxes.<sup>10</sup>**

15. Historically, in the ordinary course of operating their business, the Debtors have incurred state and federal income taxes (collectively, the “Income Taxes”). The Debtors generally

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<sup>10</sup> The Debtors reserve the right to make deferred payments on account of the Income and Franchise Taxes at the end of these chapter 11 cases pursuant to 11 U.S.C. § 1129(a)(9)(C).

pay Income Taxes on a quarterly basis. In addition, the Debtors are required to pay various state franchise taxes independent of Income Taxes in certain jurisdictions in order to continue conducting their business pursuant to state laws (collectively, the “Franchise Taxes” and, together with the Income Taxes, the “Income and Franchise Taxes”). The Debtors typically pay the Franchise Taxes on a quarterly basis.

16. In 2023, the Debtors paid approximately \$1,700,000 in Income and Franchise Taxes to the applicable Taxing Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$1,305,000 to the relevant Taxing Authorities on account of prepetition Income and Franchise Taxes, none of which is expected to be due or payable during the first twenty-one days of these chapter 11 cases.<sup>11</sup> The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income and Franchise Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business and consistent with prepetition practice during these chapter 11 cases.

### **III. Property Taxes.**

17. State and local laws in the jurisdictions where the Debtors operate generally grant Taxing Authorities the power to levy property taxes against the Debtors’ real and personal property (collectively, the “Property Taxes”). To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay Property Taxes in the ordinary course of business on an annual or semi-annual basis, depending upon the Taxing Authority.

18. In 2023, the Debtors paid approximately \$290,000 in Property Taxes to the applicable Taxing Authorities. The Debtors estimate that they have accrued approximately

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<sup>11</sup> In certain jurisdictions, franchise taxes are included on the Debtors’ state income tax return. For the avoidance of doubt, the Debtors are seeking authority to continue remitting franchise taxes which are included on income tax returns in the ordinary course of business and consistent with past practices.



\$550,000 in Property Taxes as of the Petition Date, of which approximately \$110,000 is currently payable or will become payable during the first twenty-one days of these chapter 11 cases. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Property Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business and consistent with prepetition practice during these chapter 11 cases.

#### **IV. Customs Duties and Customs Brokers' Fees.**

19. Historically, in the ordinary course of operating their business, the Debtors pay customs duties, import and export-related taxes, and other incidental import expenses, including, without limitation, anti-dumping and countervailing duties, brokers fees, and import and export fees related to freight handling fees, and fines assessed (collectively, the “Customs Duties”) to the U.S. Customs and Border Protection Agency (the “U.S. Customs Service”) and to non-U.S. customs Taxing Authorities. In the ordinary course of their business, the Debtors purchase raw materials, parts, components, certain finished goods, and equipment from foreign vendors. In addition, certain of the Debtors utilize customs brokers for the import and export of goods (collectively, the “Customs Brokers”). The Debtors also maintain certain surety bonds as required under customs regulations to operate in the import and export sector.

20. If the Debtors do not timely pay the Customs Duties, the U.S. Customs Service and non-U.S. customs Taxing Authorities may demand liquidated damages, assess interest, or impose other sanctions. Contesting these measures would require substantial time, effort, and expense and would needlessly distract the Debtors from their chapter 11 efforts. In addition, absent payment the Debtors' Customs Brokers (as defined herein) may, in some instances, assert shipper's and warehousemen's liens against the Imported and Exported Goods, the U.S. Customs Service may assert a lien against such goods under 19 C.F.R. § 141.1 (2008) and non-US. customs Taxing

Authorities may assert similar liens or take other action against the Debtors in their respective jurisdictions. Any such actions would impair the Debtors' ability to conduct business cross-border, resulting in immediate and irreparable harm to the Debtors' estates.

21. Accordingly, the Debtors submit that it is in the best interests of the Debtors' estates and creditors that the Debtors be authorized to pay such Customs Duties as they become due, even if such payments were assessed prepetition, to ensure an expedient and cost-effective implementation of their chapter 11 efforts.

22. In 2023, the Debtors paid approximately \$12,558,000 in Customs Duties and Customs Brokers' Fees to the applicable Taxing Authorities. As of the Petition Date, the Debtors estimate that approximately \$1,204,000 in Customs Duties and Customs Brokers' Fees will have accrued and remain unpaid to the relevant Taxing Authorities, approximately all of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Customs Duties and Customs Brokers' fees including any Customs Duties and Customs Brokers' fees that are due and owing as of the Petition Date, and to satisfy any Customs Duties and Customs Brokers' fees that may become due and owing in the ordinary course of business and consistent with prepetition practice during their chapter 11 cases.

#### **V. Business License and Other Taxes and Fees.**

23. State and local laws in the jurisdictions where the Debtors operate require the Debtors to obtain and pay for a wide range of business licenses, permits, annual reporting fees, stamp taxes, surety bonds and regulatory fees to operate and remain in good standing with the applicable Taxing Authorities, as well as certain other miscellaneous taxes and fees required to operate their business (the "Business License and Other Taxes and Fees"). The methods for

calculating Business License and Other Taxes and Fees and the deadlines for paying such amounts due thereunder vary by jurisdiction.

24. In 2023, the Debtors paid approximately \$1,425,000 in Business License and Other Taxes and Fees to the applicable Taxing Authorities. The Debtors estimate that they have accrued approximately \$36,000 in prepetition Business License and Other Taxes and Fees as of the Petition Date, \$18,000 of which is expected to become due and payable during the first twenty-one days of these chapter 11 cases. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Business License and Other Taxes and Fees that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business and consistent with prepetition practice during these chapter 11 cases.

#### **VI. Audits.**

25. The Debtors are currently subject to Audits and may be subject to future Audits, which may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these chapter 11 cases. Specifically, there are Audits ongoing in California and Texas for SunPower Corporation, and in Hawaii for SunPower Corporation and SunPower Corporation, Systems. There are also Audits related to Property Taxes ongoing in Santa Clara County, California and Contra Costa County, California. As a result of the Santa Clara County Audit, the Debtors anticipate an assessment of approximately \$12,000 and a refund of approximately \$146,000. The Debtors also anticipate an assessment related to Sales and Use Taxes from the state of Hawaii.

26. While such Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these chapter 11 cases, as of the Petition Date, the Debtors are not aware of any additional amounts owed on account of the Audit or with respect to financial reserve positions for potential exposures in connection with current or future Audits.

Nevertheless, out of abundance of caution, the Debtors seek authority to pay or remit tax obligations on account of Audits as they arise in the ordinary course of the Debtors' business, including as a result of any resolutions of issues addressed in an Audit.

## **VII. Tax Service Providers.**

27. The Debtors use, in the ordinary course of business, various third-party tax service providers, including KPMG LLP, Weaver and Tidwell, LLP, Anybill Financial Services, Inc., Altum Partners, LLP, Declaration Service, Inc., Equity Plan Solutions LLC, Armanino, Mosso Letayf Y Sada, S.C. Thomson Reuters, UPCR LLC, and BDO USA LLP (collectively, the "Tax Service Providers") to facilitate payment of Taxes and Fees. Such services may include compliance and provision preparation, calculating Sales and Use taxes, and remitting taxes to the Taxing Authorities on the Debtors' behalf, among others. In 2023, the Debtors paid approximately \$1,675,000 in the aggregate to the Tax Service Providers. As of the Petition Date, the Debtors believe about \$1,020,000 is owed to the Tax Service Providers on account of prepetition services, approximately all of which is expected to become due and payable during the first twenty-one days of these chapter 11 cases. The Debtors seek authority, but not direction, to satisfy any fees or amounts owed on account of services provided by such Tax Service Providers that are due and owing as of the Petition Date or that may become due and owing in the ordinary course of business during these chapter 11 cases so as to avoid a disruption in service.

28. The Debtors believe that continuation of the services of Tax Service Providers is necessary to assure the Debtors' compliance with the various taxing regimes to which they are subject. Given the volume of the Sales and Use taxes imposed on the Debtors in the ordinary course, the Debtors need the expertise of Tax Service Providers to track Sales and Use taxes, a time intensive task which would overburden the Debtors, and distract the Debtors' personnel from the administration of these chapter 11 cases. Additionally, the services of Tax Service Providers

reduce the risk of having to pay reinstatement fees, penalties, or interest on missed payments. The Debtors operate on a month-to-month basis with the Tax Service Providers, and therefore, the Tax Service Providers can discontinue providing services if their prepetition balance is not paid. Accordingly, pursuant to the Interim Order and the Final Order, the Debtors request authority to continue paying the Tax Service Providers' fees in the ordinary course of business.

### **Basis for Relief**

29. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways: (a) the Taxing Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the restructuring process; (b) the Taxing Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the estates; and (c) certain of the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key employees from their duties related to the Debtors' restructuring. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Taxing Authorities, and these funds may not constitute property of the Debtors' estates; as such, there is a strong legal basis for allowing the Debtors to remit these funds to the applicable Taxing Authorities on a postpetition basis. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both.

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

30. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Taxing Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes

is not a transfer subject to avoidance because such funds are not the debtor's property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4<sup>th</sup> Cir. 2014) (same); *DuCharmes & Co. v. Mich.* (*In re DuCharmes & Co.*), 852 F.2d 194 (6<sup>th</sup> Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9<sup>th</sup> Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue* (*In re Rosenow*), 715 F.2d 277, 279–82 (7<sup>th</sup> Cir. 1983) (same); *W. Surety Co. v. Waite* (*In re Waite*), 698 F.2d 1177, 1179 (11<sup>th</sup> Cir. 1983) (same). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the Taxing Authorities as they become due.<sup>12</sup>

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

31. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Taxing Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights

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<sup>12</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

and recoveries of junior creditors. Paying such Taxes and Fees likely will give Taxing Authorities no more than they otherwise would be entitled to under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases. For the avoidance of doubt, the Debtors are not seeking to make any payments pursuant to this motion for tax periods that would be older than those entitled to priority treatment.

32. Some of the Taxes and Fees may be entitled to secured status with respect to property owned by the Debtors. As secured claims, these Taxes and Fees would be entitled to priority treatment if the Debtors sell the property to which Taxes and Fees relate when the Debtors confirm a chapter 11 plan. *See* 11 U.S.C. §§ 506(a), 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Moreover, such secured claims could accrue interest if not timely paid. Thus, paying such secured Taxes and Fees only affects the timing of the payments, may reduce the ultimate amount owed with respect to such Taxes and Fees, and does not prejudice the rights of other creditors of the Debtors.

### **III. Paying the Taxes and Fees and Undertaking the Tax Planning Activities as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.**

33. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that

several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

34. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. at 175 (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code); *see also In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing the doctrine of necessity and authorizing the debtor to pay prepetition claims if such payment was essential to the continued operation of the debtor); *In re Orion Refining Corp.*, 372 B.R. 688, 703 (Bankr. D. Del. 2007) (authorizing payment of prepetition claim of critical vendor pursuant to section 363(b) of the Bankruptcy Code). To do so under section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose” justifies the proposed use of property. *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987); *see also Comm. Of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070–71 (2d Cir. 1983) (requiring the debtor to show a “good business reason” to approve a sale pursuant to section 363(b)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean



task.”). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

35. Furthermore, section 105(a) of the Bankruptcy Code provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See Lehigh*, 657 F.2d at 581 (holding that a court may authorize payment of prepetition claims if such payment is essential to the debtor’s continued operation); *see also Just for Feet*, 242 B.R. 821 at 824–25 (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of pre-petition claims” under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

36. Moreover, the doctrine of necessity is designed to foster a debtor’s rehabilitation, which courts have recognized is “the paramount policy and goal of Chapter 11.” *See Ionosphere Clubs*, 98 B.R. at 176; *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D.

Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

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

38. Furthermore, the Debtors’ liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the claims for Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the

Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, thus, ultimately increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates, to the detriment of the Debtors' general unsecured creditors and other non-priority creditors. *See* 11 U.S.C. §§ 507(a)(8)(C) and 507(a)(8)(G). Accordingly, the Court should grant the Debtors authority to pay the Taxes and Fees and undertake the Tax Planning Activities as provided herein.

39. Courts in this jurisdiction have often authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., In re Vyair Med., Inc.*, No. 24-11217 (BLS) (Bankr. D. Del. July 9, 2024) (authorizing, on a final basis, debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Appgate, Inc.*, No. 24-10956 (CTG) (Bankr. D. Del. May 28, 2024) (same); *In re Express, Inc.*, No. 24-10831 (KBO) (Bankr. D. Del. May 15, 2024) (same); *In re Sientra, Inc.*, No. 24-10245 (JTD) (Bankr. D. Del. Mar. 11, 2024) (same); *In re MVK FarmCo LLC*, No. 23-11721 (LSS) (Bankr. D. Del. Nov. 13, 2023) (same).<sup>13</sup>

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

40. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of access to cash on hand and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect

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<sup>13</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

of the relief requested herein. Accordingly, the Debtors do not believe that checks or wire transfer requests, other than those relating to authorized payments, will be inadvertently honored. Therefore, the Debtors request authority, but not direction, to authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

**The Requirements of Bankruptcy Rule 6003(b) Are Satisfied**

41. Bankruptcy Rule 6003 empowers a court to grant certain relief within the first twenty-one days after the petition date only “to the extent that relief is necessary to avoid immediate and irreparable harm.” For the reasons discussed above, the Debtors believe an immediate and orderly transition into chapter 11 is critical, and the failure to receive the requested relief during the first twenty-one days of these chapter 11 cases could impact the Debtors’ operations at this important juncture. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. As set forth herein, the Debtors submit that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003, and request that the Court grant the requested relief.

**Reservation of Rights**

42. Notwithstanding anything to the contrary herein, nothing contained in this motion or any actions taken pursuant to any order granting the relief requested by this motion (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors’ or any other party in interest’s rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim;

(d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this motion or any order granting the relief requested by this motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

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

43. To the extent that any aspect of the relief sought herein constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

**Notice**

44. The Debtors will provide notice of this motion to: (a) the Office of the United States Trustee for the District of Delaware; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) the office of the attorney general for each of the states in which the Debtors operate; (d) the United States Attorney's Office for the District of Delaware; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) the United States Department of Justice; (h) the First Lien Agent and counsel thereto; (i) the Second Lien Agent and counsel thereto; (j) the L/C Secured Party; (k) the Tax Service Providers; (l) the Taxing Authorities; and (m) any party that is entitled to notice pursuant to Local Rule 9013-1(m) (collectively, the "Notice Parties"). As this motion is seeking "first day" relief, within two business days of the hearing on this motion, the Debtors will serve copies of this motion and any order entered in respect to this motion as required by Local Rule 9013-1(m). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

45. No prior request for the relief sought in this motion has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors request entry of the Interim Order and Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, (a) granting the relief requested herein and (b) granting such other relief as the Court deems appropriate under the circumstances.

Dated: August 5, 2024  
Wilmington, Delaware

*/s/ Jason M. Madron*

**RICHARDS, LAYTON & FINGER, P.A.**

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

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

**Exhibit A**

**Proposed Interim Order**



**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
SUNPOWER CORPORATION, <i>et al.</i> , <sup>1</sup>	)	Case No. 24-11649 (____)
	)	
Debtors.	)	(Joint Administration Requested)
	)	

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

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an interim order (this “Interim Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date); (b) scheduling a final hearing to consider approval of the Motion on a final basis; and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2);

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: SunPower Corporation (8969); SunPower Corporation, Systems (8962); SunPower Capital, LLC (8450); SunPower Capital Services, LLC (9910); SunPower HoldCo, LLC (0454); SunPower North America, LLC (0194); Blue Raven Solar, LLC (3692); Blue Raven Solar Holdings, LLC (4577); BRS Field Ops, LLC (2370); and Falcon Acquisition HoldCo, Inc. (3335). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 880 Harbour Way South, Suite 600, Richmond, CA 94804.

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

and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein, if any, at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, 2024, at \_\_: \_\_.m., (Eastern Daylight Time). Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m. (Eastern Daylight Time) on \_\_\_\_\_, 2024 and shall be served on: (a) the Debtors, 880 Harbour Way South, Suite 600, Richmond, CA 94804, Attn.: Chief Legal Officer and Chief Transformation Officer; (b) proposed counsel to the Debtors (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Joshua A. Sussberg, P.C. (joshua.sussberg@kirkland.com) and Zachary R. Manning (zach.manning@kirkland.com), (ii) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois, 60654, Attn.: Chad J. Husnick, P.C. (chad.husnick@kirkland.com), Jeffrey Michalik (jeff.michalik@kirkland.com), and Robert Jacobson (rob.jacobson@kirkland.com), (iii) Richards, Layton & Finger, P.A., 920 N. King Street, Wilmington, Delaware 19801, Attn.: Mark D. Collins

(collins@rlf.com) and Jason M. Madron (madron@rlf.com); (c) co-counsel to the First Lien Agent (i) Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn.: Brian M. Resnick, (brian.resnick@davispolk.com), Angela M. Libby (angela.libby@davispolk.com), and Jarret Erickson (jarret.erickson@davispolk.com), (ii) Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, 16<sup>th</sup> Floor, P.O. Box 1347, Wilmington, DE 19899, Attn.: Robert J. Dehney, Sr. (RDehney@morrisnichols.com), Tamara K. Mann (tmann@morrisnichols.com), and Matthew Talmo (mtalmo@morrisnichols.com); (d) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Richard L. Schepacarter (richard.schepacarter@usdoj.gov); and (e) any statutory committee appointed in these chapter 11 cases.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing within the first twenty-one days of these chapter 11 cases in the ordinary course of business and consistent with prepetition practice, at such time when the Taxes and Fees are payable, in an aggregate amount not to exceed \$6,463,000 on an interim basis; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis, including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under

sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

4. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to any audits that have been completed, are in progress, or arise from prepetition periods. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

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 Interim Order.

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

7. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief (including any payment made in accordance with this Interim Order), nothing in this Interim Order is intended as or shall be construed or deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds;

(c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

8. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts

owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

9. The Debtors have demonstrated that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003.

10. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due and, for the avoidance of doubt, the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority.

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

12. Notwithstanding anything to the contrary herein, any payment made or to be made under this Interim Order shall be in compliance with and subject to the “Approved Budget” as defined in the order of the Court approving the use of cash collateral in these chapter 11 cases.

13. The Debtors are authorized to provide the Non-Debtor Silo Tax Parties with access to the Debtors’ books and records necessary to prepare the Non-Debtor Silo Tax Returns.

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

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

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

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

**Exhibit B**

**Proposed Final Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
SUNPOWER CORPORATION, <i>et al.</i> , <sup>1</sup>	)	Case No. 24-11649 (___)
	)	
Debtors.	)	(Joint Administration Requested)
	)	

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

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of a final order (this “Final Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: SunPower Corporation (8969); SunPower Corporation, Systems (8962); SunPower Capital, LLC (8450); SunPower Capital Services, LLC (9910); SunPower HoldCo, LLC (0454); SunPower North America, LLC (0194); Blue Raven Solar, LLC (3692); Blue Raven Solar Holdings, LLC (4577); BRS Field Ops, LLC (2370); and Falcon Acquisition HoldCo, Inc. (3335). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 880 Harbour Way South, Suite 600, Richmond, CA 94804.

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



relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein, if any, at a hearing before this Court (the "Hearing"); and this 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 this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business and consistent with prepetition practice during the pendency of these chapter 11 cases, at such time when the Taxes and Fees are payable, in an aggregate amount not to exceed \$14,145,000; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business and consistent with prepetition practice on a postpetition basis, including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under

sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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

4. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to any audits that have been completed, are in progress, or arise from prepetition periods. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

5. The Debtors are authorized, but not directed, to undertake the Tax Planning Activities in consultation with the First Lien Agent.

6. 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 Final Order.

7. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief (including any payment made in accordance with this Final Order), nothing in this Final Order is intended as or shall be construed or deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise

or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

8. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

9. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due and, for the avoidance of doubt, the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority.

10. Notwithstanding anything to the contrary herein, any payment made or to be made under this Final Order shall be in compliance with and subject to the “Approved Budget” as defined in the order of the Court approving the use of cash collateral in these chapter 11 cases.

11. The Debtors are authorized to provide the Non-Debtor Silo Tax Parties with access to the Debtors’ books and records necessary to prepare the Non-Debtor Silo Tax Returns.

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

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

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

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

**Exhibit C****Taxing Authorities**

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
ALABAMA DEPARTMENT OF REVENUE	INCOME TAX	CORPORATE TAX SECTION PO BOX 327435 MONTGOMERY, AL 36132-7435
ALAMEDA COUNTY, CALIFORNIA	PROPERTY TAX	1221 OAK ST, RM 131 OAKLAND, CA 94612
ALAMEDA COUNTY, CALIFORNIA TREASURER-TAX COLLECTORS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	224 W WINTON AVE, RM 169 HAYWARD, CA 94544
ALBEMARLE COUNTY, VIRGINIA TAX DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	401 MCINTIRE ROAD CHARLOTTESVILLE, VA 22902
ALLEN COUNTY BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TINA GEBERT 200 E BERRY ST, STE 180 FORT WAYNE, IN 46802
ALSIP VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4500 W 123RD ST ALSIP, IL 60803
APACHE JUNCTION CITY CLERKS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 E SUPERSTITION BLVD, BLDG C APACHE JUNCTION, AZ 85119
ARIZONA DEPARTMENT OF FINANCIAL INSTITUTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCIAL DIVISION 100 N 15TH AVE, STE 261 PHOENIX, AZ 85007
ARIZONA DEPARTMENT OF REVENUE	INCOME TAX	P.O. BOX 29085 PHOENIX, AZ 85038-9085
ARIZONA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 29079 PHOENIX, AZ 85038
ARIZONA REGISTRAR OF CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1700 W WASHINGTON ST, STE 105 PHOENIX, AZ 85007
ARKANSAS BOARD OF COLLECTION AGENCIES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSING MANAGER 900 W CAPITOL AVE, STE 400 LITTLE ROCK, AR 72201

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
ARKANSAS CONTRACTORS LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSING MANAGER 900 W CAPITOL AVE, STE 400 LITTLE ROCK, AR 72201
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	INCOME TAX	PO BOX 8110 LITTLE ROCK, AR 72203
ARKANSAS OFFICE OF THE ATTORNEY GENERAL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSING MANAGER 900 W CAPITOL AVE, STE 400 LITTLE ROCK, AR 72201
ARLINGTON HEIGHTS VILLAGE BUILDING & LIFE SAFETY DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	33 S ARLINGTON HEIGHTS RD ARLINGTON HEIGHTS, IL 60005
ATLANTIC BEACH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	65 THE PLAZA ATLANTIC BEACH, NY 11509
ATTORNEY GENERAL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN NOTIFICATION & FEES ADMIN 1305 E WALNUT ST DES MOINES, IA 50319
ATTORNEY GENERAL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN NOTIFICATION & FEES ADMIN 1305 E WALNUT ST DES MOINES, IA 50319
AURORA BUILDING AND PERMITS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	77 S BROADWAY, 1ST FL AURORA, IL 60505
AUSTIN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	920 COLORADO ST AUSTIN, TX 78711
AZ BOARD OF TECHNICAL REGISTRATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1110 W WASHINGTON ST, STE 240 PHOENIX, AZ 85007
BALTIMORE COUNTY, MARYLAND CLERK OF THE CIRCUIT COURT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	129 E MAIN ST ALKTON, MD 21921
BALTIMORE ELECTRICAL ADMINISTRATIVE BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ELECTRICAL INSPECTIONS 111 W CHESAPEAKE AVE, RM G-24 TOWSON, MD 21204
BARTLETT VILLAGE BUILDING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	228 S MAIN ST BARTLETT, IL 60103

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
BELLWOOD VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	MUNICIPAL BLDG 3200 WASHINGTON BLVD BELLWOOD, IL 60104
BERKELEY COUNTY PERMITTING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1003 N HWY 52 MONCKS CORNER, SC 29461
BLUE ISLAND BUILDING & ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	13051 GREENWOOD AVE BLUE ISLAND, IL 60406
BOLINGBROOK VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DIVISION 375 W BRIARCLIFF RD BOLINGBROOK, IL 60440
BOONE COUNTY, KENTUCKY	INCOME TAX	2950 WASHING ST BURLINGTON, KY 41005
BRAIDWOOD BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 141 W MAIN ST BRAIDWOOD, IL 60408
BRECKENRIDGE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	TOWN HALL 150 SKI HILL RD BRECKENRIDGE, CO 80424
BRIDGEVIEW VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7500 S OKETO AVE BRIDGEVIEW, IL 60455
BROADVIEW VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING COMMISSIONER 2350 S 25TH AVE BROADVIEW, IL 60155
BUFFALO GROVE BUILDING & ZONING DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	50 RAUPP BLVD BUFFALO, IL 60089
BURBANK BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING COMMISSIONER 6530 W 79TH ST BURBANK, IL 60459
BURLINGTON VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN VILLAGE CLERK 175 WATER ST BURLINGTON, IL 60109-0205

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
BURNHAM VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 14450 S MANISTEE AVE BURNHAM, IL 60633
CA DEPARTMENT OF CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1625 N MARKET BLVD, STE N 112 SACRAMENTO, CA 95834
CA DEPARTMENT OF FINANCIAL PROTECTION AND INNOVATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2101 ARENA BLVD SACRAMENTO, CA 95834
CA DEPARTMENT OF INDUSTRIAL RELATIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2031 HOWE AVE, STE 100 SACRAMENTO, CA 95825
CALAVERAS COUNTY, CALIFORNIA TAX COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	891 MOUNTAIN RANCH RD, BLDG D SAN ANDREAS, CA 95249
CALIFORNIA DCA - BOARD FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN EXECUTIVE OFFICER 2535 CAPITOL OAKS DR, STE 300 SACRAMENTO, CA 95833-2944
CALIFORNIA DCA - CONTRACTORS STATE LICENSE BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN REGISTRAR OF CONTRACTORS 9821 BUSINESS PARK DR SACRAMENTO, CA 95827
CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS - DIVISION OF LABOR STANDARDS ENFORCEMENT (ELECTRICAL CERTIFICATION UNIT)	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1515 CLAY ST, STE 1902 OAKLAND, CA 94612
CALIFORNIA DEPARTMENT OF REVENUE	INCOME TAX	PO BOX 942840 SACRAMENTO, CA 94240
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	SALES & USE TAX	PO BOX 942879 SACRAMENTO, CA 94279
CALIFORNIA FRANCHISE TAX BOARD	INCOME TAX	PO BOX 942840 SACRAMENTO, CA 94240-0040
CALUMET CITY DEPARTMENT OF INSPECTIONAL SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIRECTOR 670 WENTWORTH AVE CALUMET CITY, IL 60409



<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CALUMET PARK VILLAGE CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	12409 S THROOP ST CALUMET PARK, IL 60827
CAMPBELL COUNTY, KENTUCKY	INCOME TAX	ATTN TOM EDGE 319 YORK ST NEWPORT, KY 41071
CAROLINE COUNTY, VIRGINIA BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 233 W BROADDUS AVE BOWLING GREEN, VA 22427
CEDARHURST VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 200 CEDARHURST AVE CEDARHURST, NY 11516
CHANNAHON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	24555 S NAVAJO DR CHANNAHON, IL 60410
CHESTERFIELD, VIRGINIA TREASURER'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9902 LORI ROAD CHESTERFIELD, VA 23832
CHICAGO BUSINESS AFFAIRS AND CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ACTING COMMISSIONER 121 N LASALLE ST, 8TH FL CHICAGO, IL 60602
CHICAGO DEPARTMENT OF BUILDINGS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMISSIONER 121 N LASALLE ST, RM 900 CHICAGO, IL 60602
CHICAGO HEIGHTS PLANNING AND ZONING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY ENGINEER 1601 CHICAGO RD CHICAGO HEIGHTS, IL 60411
CICERO TOWN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CLERKS 4949 W CERMAK RD CICERO, IL 60804
CICERO TOWN BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE OFFICER 4949 W CERMAK RD CICERO, IL 60804
CITY AND COUNTY OF BROOMFIELD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEVELOPMENT ONE DESCOMBES DR BROOMFIELD, CO 80020

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY AND COUNTY OF BROOMFIELD, COLORADO	SALES & USE TAX	1 DESCOMBES DR BROOMFIELD, CO 80020
CITY AND COUNTY OF DENVER, COLORADO	SALES & USE TAX	1881 PIERCE ST LAKEWOOD , CO 80214
CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA TREASURER AND TAX COLLECTORS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN JOSE CISNEROS 1 DR CARLTON B GOODLETT PL, #140 SAN FRANSISCO, CA 94102
CITY OF ADELANTO, CALIFORNIA BUSINESS LICENSE DIVISION VIA HDL COMPANY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF AGOURA HILLS, CALIFORNIA BUSINESS LICENSE ADMINISTRATOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 30001 LADYFACE COURT AGOURA HILLS, CA 91301
CITY OF ALAMEDA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DIRECTOR 2263 SANTA CLARA AVE, RM 220 ALAMEDA, CA 94501
CITY OF ALBANY, CALIFORNIA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY TREASURER 1000 SAN PABLO AVE ALBANY, CA 94706
CITY OF ALHAMBRA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 111 S 1ST ST ALHAMBRA, CA 91801
CITY OF ALLEN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ALLEN CITY HALL 305 CENTURY PKWY, 1ST FL ALLEN, TX 75013
CITY OF AMERICAN CANYON, CALIFORNIA FINANCE DEPARTMENT, BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4381 BROADWAY ST, STE 201 AMERICAN CANYON, CA 94503
CITY OF ANAHEIM	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 200 S ANAHEIM BLVD, 1ST FL, STE 136 ANAHEIM, CA 92805

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF ANAHEIM, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 200 S ANAHEIM BLVD, 1ST FL, STE 136 ANAHEIM, CA 92805
CITY OF ANGELS, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 200 MONTE VERDA ST, STE B ANGELS CAMP, CA 95222
CITY OF ANTIOCH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 H ST ANTIOCH, CA 94509-1285
CITY OF ARCADIA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	240 W HUNTINGTON DR ARCADIA, CA 91066
CITY OF ARTESIA, CALIFORNIA BUSINESS LICENSE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER 8839 N CEDAR AVE, #212 FRESNO, CA 93720-1832
CITY OF ARVADA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING CONTRACTORS 8101 RALSTON RD ARVADA, CO 80002
CITY OF ARVADA, COLORADO	SALES & USE TAX	8101 RALSTON RD ARVADA, CO 80002
CITY OF ARVIN, CALIFORNIA OFFICE OF THE CLERK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 CAMPUS DR ARVIN, CA 93203
CITY OF ATLANTIS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSING 260 ORANGE TREE DR ATLANTIS, FL 33462
CITY OF ATWATER, CALIFORNIA FINANCE DEPARTMENT VIA MUNISERVICES, LLC	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	750 BELLEVUE RDATWATER, CA 95301
CITY OF AUBREY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	107 S MAIN ST AUBREY, TX 76227
CITY OF AUBURN, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1225 LINCOLN WAY AUBURN, CA 95603
CITY OF AUBURN, WASHINGTON FINANCE DEPARTMENT	SALES & USE	25 W MAINS TREET AUBURN, WA 98001

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY OF AURORA, COLORADO	SALES & USE TAX	15151 E ALAMEDA PKWY, 5TH FL AURORA, CO 80012
CITY OF AURORA, COLORADO FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	15151 E ALAMEDA PKWY, 5TH FL AURORA, CO 80012
CITY OF AZUSA, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT, BUSINESS LICENSING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	213 E FOOTHILL BLVD, WEST WING AZUSA, CA 91702
CITY OF BAINBRIDGE ISLAND, WASHINGTON FINANCE & ADMINISTRATIVE SERVICES	SALES & USE	280 MADISON AVENUE N BAINBRIDGE ISLAND, WA 98110
CITY OF BAKERSFIELD, CALIFORNIA TREASURY DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1600 TRUXTUN AVE, 1ST FL BAKERSFIELD, CA 93307-5141
CITY OF BALDWIN PARK, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE SPECIALIST 14403 PACIFIC AVE, 2ND FL BALDWIN PARK, CA 91706
CITY OF BANNING, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	99 E RAMSEY ST BANNING, CA 92220
CITY OF BARSTOW, CALIFORNIA BUSINESS LICENSE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE 220 E MOUNTAIN VIEW ST, STE A BARSTOW, CA 92311
CITY OF BEAUMONT, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	550 E 6TH ST BEAUMONT, CA 92223
CITY OF BEDFORD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL ATTN BUILDING DEPT 165 CENTER RD BEDFORD, OH 44146
CITY OF BELL, CALIFORNIA BUILDING AND SAFETY DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6330 PINE AVE BELL, CA 90201
CITY OF BELLEVUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	450 110TH AVE NE BELLEVUE, WA 98004

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF BELLFLOWER, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 16600 CIVIC CTR DR BELLFLOWER , CA 90706
CITY OF BELMONT, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 TWIN PINES LN BELMONT, CA 94002
CITY OF BELTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 S DAVIS ST BELTON, TX 76513
CITY OF BELVEDERE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE 450 SAN RAFAEL AVE BELVEDERE, CA 94920
CITY OF BENICIA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	250 EAST L ST BENICIA, CA 94510
CITY OF BERKELEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1947 CTR ST BERKELEY, CA 94704
CITY OF BERWYN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSING 6700 W 26TH ST BERWYN, IL 60402
CITY OF BIG BEAR LAKE, CALIFORNIA ADMINISTRATIVE SERVICES DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	39707 BIG BEAR BLVD BIG BEAR LAKE, CA 92315
CITY OF BLUE ASH, OHIO	INCOME TAX	4343 COOPER RD BLUE ASH , OH 45242
CITY OF BLYTHE, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 237 N BROADWAY BLYTHE, CA 92225
CITY OF BOULDER CITY, NEVADA BUSINESS LICENSING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	401 CALIFORNIA AVE BOULDER CITY, NV 89005
CITY OF BOULDER, COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	1136 ALPINE AVENUE BOULDER, CO 80304
CITY OF BOULDER, COLORADO FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1777 BROADWAYBOULDER , CO 80302
CITY OF BRAWLEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	400 MAIN ST BRAWLEY, CA 92227

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY OF BREA, CALIFORNIA BUSINESS LICENSE TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	AATN ADMIN SERVICES DIR 1 CIVIC CTR CIR BREA, CA 92821
CITY OF BREMETON, WASHINGTON TAX & LICENSE DIVISION	SALES & USE	345 6TH STREET, SUITE 100 HREMERTON, WA 98337
CITY OF BRENTWOOD, CALIFORNIA FINANCE AND INFORMATION SYSTEMS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	150 CITY PARK WAY BRENTWOOD, CA 94513
CITY OF BRIGHTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	500 S 4TH AVE BRIGHTON, CO 80601
CITY OF BRIGHTON, COLORADO FINANCE DEPARTMENT - SALES TAX	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	500 S 4TH AVE BRIGHTON, CO 80601
CITY OF BRISBANE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	50 PARK PL BRISBANE, CA 94005
CITY OF BUCKEYE, ARIZONA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	530 E MONROE AVE BUCKEYE, AZ 85326
CITY OF BUENA PARK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6650 BEACH BLVD BUENA PARK, CA 90621-5009
CITY OF BUENA PARK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6650 BEACH BLVD BUENA PARK, CA 90621-5009
CITY OF BUFFALO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	65 NIAGARA SQ, RM 301 BUFFALO, NY 14202
CITY OF BURIEN, TAX DEPARTMENT	SALES & USE	400 SW 152ND, SUITE 300 BURIEN, WA 98166
CITY OF BURLESON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES DIR 135 W ELLISON ST, STE 109 BURLESON, TX 76028-4296
CITY OF BURLINGAME, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 PRIMROSE RD, 1ST FL BURLINGAME, CA 94010
CITY OF CALIFORNIA CITY, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 21000 HACIENDA BLVD CALIFORNIA CITY, CA 93505

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CITY OF CALIMESA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DIR 908 PARK AVE CALIMESA, CA 92320
CITY OF CALISTOGA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	C/O AVENU INSIGHTS & ANALYTICS 373 E SHAW AVE BOX 367 FRESNO, CA 93710
CITY OF CAMARILLO, CALIFORNIA FINANCE DEPARTMENT/BUSINESS TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	601 CARMEN DR CAMARILLO, CA 93010
CITY OF CAMPBELL, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL - LOWER LEVEL 70 N 1ST ST CAMPBELL, CA 95008
CITY OF CANYON LAKE, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	31516 RAILROAD CANYON RD CANYON LAKE, CA 92587
CITY OF CAPITOLA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 420 CAPITOLA AVE CAPITOLA, CA 95010
CITY OF CARLSBAD, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1635 FARADAY AVE CARLSBAD, CA 92008
CITY OF CARPINTERIA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 5775 CARPINTERIA AVE CARPINTERIA, CA 93013
CITY OF CARROLLTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEV 1945 E JACKSON RD CARROLLTON, TX 75006
CITY OF CARSON, CALIFORNIA REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 701 E CARSON ST CARSON, CA 90745
CITY OF CASA GRANDE, ARIZONA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	510 E FLORENCE BLVD, BLDG B CASA GRANDE, AZ 85122
CITY OF CASTLE PINES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7437 VILLAGE SQ DR, STE 200 CASTLE PINES, CO 80108

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CITY OF CATHEDRAL CITY, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	68-700 AVENIDA LALO GUERREROCATHEDRAL CITY, CA 92234
CITY OF CEDAR PARK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	450 CYPRESS CREEK RD, BLDG 2 CEDAR PARK, TX 78613
CITY OF CENTENNIAL, COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	CENTENNIAL CIVIC CENTER 13133 E. ARAPAHOE RD. CENTENNIAL, CO 80112
CITY OF CERRITOS, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	18125 BLOOMFIELD AVE CERRITOS, CA 90703
CITY OF CHESAPEAKE, VIRGINIA	PROPERTY TAX	306 CEDAR RD CHESAPEAKE, VA 23322
CITY OF CHICAGO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMISSIONER 121 N LASALLE ST, RM 900 CHICAGO, IL 60602
CITY OF CHICO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	411 MAIN ST, 1ST FL CHICO, CA 95928
CITY OF CHINO HILLS, CALIFORNIA BUSINESS LICENSE SECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14000 CITY CTR DR CHINO HILLS, CA 91709
CITY OF CHINO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	13220 CENTRAL AVE CHINO , CA 91710
CITY OF CHOWCHILLA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	130 S SECOND ST CHOWCHILLA, CA 93610
CITY OF CHULA VISTA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	276 4TH AVE CHULA VISTA, CA 91910
CITY OF CINCINNATI	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	805 CENTRAL AVE, STE 500 CINCINNATI, OH 45202
CITY OF CITRUS HEIGHTS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6360 FOUNTAIN SQ DR CITRUS HEIGHTS, CA 95621
CITY OF CLAREMONT, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	207 HARVARD AVE CLAREMONT, CA 91711



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CITY OF CLAYTON, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 6000 HERITAGE TRAIL CLAYTON, CA 94517
CITY OF CLEVELAND	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMISSIONER 601 LAKESIDE AVE, RM 112 CLEVELAND, OH 44114
CITY OF CLOVIS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1033 5TH ST CLOVIS, CA 93612
CITY OF COALINGA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 155 W DURIAN COALINGA, CA 93210
CITY OF COLLEGE STATION, TEXAS PLANNING AND DEVELOPMENT SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1101 TEXAS AVE COLLEGE STATION, TX 77842
CITY OF COLORADO SPRINGS, COLORADO	SALES & USE TAX	30 S NEVADA AVE, STE 202 COLORADO SPRINGS, CO 80903
CITY OF COLTON, CALIFORNIA DEVELOPMENT SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIRECTOR 659 N LA CADENA DR COLTON, CA 92324
CITY OF COLUMBIA, TENNESSEE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY RECORDER 700 N GARDEN ST COLUMBIA, TN 38401
CITY OF COLUMBUS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING & ZONING SERVICES 111 N FRONT ST COLUMBUS, OH 43215
CITY OF COMPTON, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	205 S WILLOWBROOK AVE COMPTON, CA 90220
CITY OF CONCORD, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIR OF FINANCE 1950 PARKSIDE DR, BLDG C CONCORD, CA 94519
CITY OF COOLIDGE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 130 W CENTRAL AVE COOLIDGE, AZ 85128

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CITY OF CORNING, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1108 SOLANO ST CORNING, CA 96021
CITY OF CORONA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	400 S VICENTIA AVE CORONA, CA 92882
CITY OF CORONADO, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERKS OFFICE1825 STRAND WAY CORONADO, CA 92118
CITY OF COSTA MESA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	77 FAIR DR COSTA MESA, CA 92626
CITY OF COTATI, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	201 W SIERRA AVE COTATI, CA 94931
CITY OF COVINA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 125 E COLLEGE ST COVINA, CA 91723
CITY OF COVINGTON, KENTUCKY	INCOME TAX	ATTN STEVE WEBB 20 W PIKE ST COVINGTON, KY 41011
CITY OF CULVER CITY, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 9770 CULVER BLVD CULVER CITY, CA 90232
CITY OF CUPERTINO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 10300 TORRE AVE CUPERTINO, CA 95014-3202
CITY OF CYPRESS, CALIFORNIA VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEPT OF TAX AND FEE ADMINISTRATION 16715 VON KARMAN AVE, #200 IRVINE, CA 92606
CITY OF DALLAS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSING 1500 MARILLA ST DALLAS, TX 75201
CITY OF DALY CITY, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	333 90TH ST DALY CITY, CA 94015

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CITY OF DARIEN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1702 PLAINFIELD RD DARIEN, IL 60561
CITY OF DAVIS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	23 RUSSELL BLVD, STE 3 DAVIS, CA 95616
CITY OF DAYTON, KENTUCKY	SALES & USE TAX	514 6TH AVE DAYTON, KY 41074
CITY OF DEKALB	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING & CODE COMPLIANCE DIV 164 EAST LINCOLN HWY DEKALB, IL 60115
CITY OF DEL MAR, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE PROCESSING 8839 N CEDAR AVE, #122 FRESNO, CA 93720
CITY OF DEL REY OAKS, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 650 CANYON DEL REY BLVD DEL REY OAKS , CA 93940
CITY OF DES MOINES, WASHINGTON FINANCE DEPARTMENT	SALES & USE	21630 11TH AVE S DES MOINES, WA 98198
CITY OF DESERT HOT SPRINGS, CALIFORNIA BUSINESS DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN KATHLYN PALMER 11999 PALM DR DESERT HOT SPRINGS, CA 92240
CITY OF DIAMOND BAR, CALIFORNIA COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE DEPT 21810 COPLEY DR DIAMOND BAR, CA 91765
CITY OF DINUBA, CALIFORNIA PUBLIC WORKS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MELISSA RENTERIA, BUSINESS LICENSES 1088 E KAMM AVE DINUBA, CA 93618
CITY OF DIXON BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	600 EAST A ST DIXON, CA 95620
CITY OF DIXON, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	600 EAST A ST DIXON, CA 95620

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CITY OF DOWNEY, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TIM SHIPMAN, BUILDING OFFICIAL 121 W SECOND ST DIXON, IL 61021
CITY OF DUARTE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1600 HUNTINGTON DR DUARTE, CA 91010
CITY OF DUBLIN, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSING 100 CIVIC PLZ DUBLIN, CA 94568
CITY OF DUNCANVILLE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CONTRACTOR REGISTRATION 203 E WHEATLAND RD DUNCANVILLE, TX 75116
CITY OF DUPONT, WASHINGTON FINANCE DEPARTMENT	SALES & USE	1700 CIVIC DRIVE DUPONT, WA 98327
CITY OF DURANGO, COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	949 E 2ND AVENUE DURANGO, CO 81301
CITY OF EAST PALO ALTO, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSES2415 UNIVERSITY AVE EAST PALO ALTO, CA 94303
CITY OF EASTVALE, CALIFORNIA LICENSE AND CODE SERVICES DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	12363 LIMONITE AVE, STE 910 EASTVALE, CA 91752
CITY OF EL CAJON, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 CIVIC CENTER WAY EL CAJON, CA 92020
CITY OF EL CERRITO, CALIFORNIA FINANCIAL SERVICES DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10890 SAN PABLO AVE EL CERRITO, CA 94530
CITY OF EL MONTE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11333 VALLEY BLVD EL MONTE, CA 91731
CITY OF EL PASO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	811 TEXAS AVE EL PASO, TX 79901
CITY OF EL SEGUNDO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	350 MAIN ST EL SEGUNDO, CA 90245

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CITY OF ELGIN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	150 DEXTER CT ELGIN, IL 60120
CITY OF ELGIN, ILLINOIS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL ATTN COMMUNITY DEV 150 DEXTER CT ELGIN, IL 60120
CITY OF ELIZABETHTOWN, KENTUCKY	INCOME TAX	200 W DIXIE AVE ELIZABETHTOWN, KY 42701
CITY OF ELK GROVE, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8401 LAGUNA PALMS WAY ELK GROVE, CA 95758
CITY OF ENCINITAS, CALIFORNIA CITY CLERK'S DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	505 S VULCAN AVE ENCINITAS, CA 92024
CITY OF ESCALON, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DEPT 2060 MCHENRY AVE ESCALON, CA 95320
CITY OF ESCONDIDO, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ESCONDIDO CITY HALL 201 N BROADWAY ESCONDIDO, CA 92025
CITY OF EVANS, COLORADO	SALES & USE TAX	1100 37TH ST EVANS, CO 80620
CITY OF EVERETT, WASHINGTON FINANCE DEPARTMENT	SALES & USE	2930 WETMORE AVENUE, FLOORS 9 & 10 EVERETT, WA 98201
CITY OF FAIRFIELD, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 1000 WEBSTER ST, 2ND FL FAIRFIELD, CA 94533
CITY OF FARMERSVILLE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEV SERVICES TECH 205 S MAIN ST FARMERSVILLE, TX 75442
CITY OF FERRIS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 TOWN PLZ FERRIS, TX 75125
CITY OF FILLMORE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	250 CENTRAL AVE FILMORE, CA 93015

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CITY OF FLORENCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 600 W 3RD ST FLORENCE, CO 81226
CITY OF FONTANA, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 8353 SIERRA AVE FONTANA, CA 92335
CITY OF FORT COLLINS, COLORADO	SALES & USE TAX	215 N MASON ST, FL 2 FOR COLLINS, CO 80522-0580
CITY OF FOSTER CITY, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	610 FOSTER CITY BLVD FOSTER CITY , CA 94404
CITY OF FOUNTAIN VALLEY, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FOUNTAIN VALLEY, CA 93720
CITY OF FOUNTAIN, COLORADO	SALES & USE TAX	116 S MAINT ST FOUNTAIN, CO 80817
CITY OF FOWLER, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	128 S 5TH ST FOWLER, CA 93625
CITY OF FREMONT, CALIFORNIA REVENUE AND TREASURY DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3300 CAPITOL AVE FREMONT, CA 94538
CITY OF FRESNO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2600 FRESNO ST FRESNO, CA 93721
CITY OF FULLERTON, CALIFORNIA BUSINESS REGISTRATION OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	303 W COMMONWEALTH AVE FULLERTON, CA 92832
CITY OF GALT, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	380 CIVIC DR GALT, CA 95632
CITY OF GARDEN GROVE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 11222 ACACIA PKWY GARDEN GROVE, CA 92840
CITY OF GARDENA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL ATTN ADMIN SVCS 1700 W 162ND ST GARDENA, CA 90247

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CITY OF GILROY, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF GLENDALE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN NEIGHBORHOOD SVCS, LICENSING 633 E BROADWAY, RM 101 GLENDALE , CA 91206
CITY OF GLENDORA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF GLENN HEIGHTS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE & PROCUREMENT 1938-C S HAMPTON RD GLENN HEIGHTS , TX 75154
CITY OF GOLDEN, COLORADO FINANCE DEPARTMENT	SALES & USE TAX	911 10TH STREET GOLDEN, CO 80401
CITY OF GOLETA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	130 CREMONA DR GOLETA , CA 93117
CITY OF GOODYEAR, ARIZONA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1900 N CIVIC SQ GOODYEAR, AZ 85395
CITY OF GRANBURY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE & ADMINISTRATIVE SERVICES 116 W BRIDGE ST GRANBURY, TX 76048
CITY OF GRAND JUNCTION, COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	250 N. 5TH STREET, 2ND FLOOR P.O. BOX 2088 GRAND JUNCTION, CO 81502
CITY OF GRAND TERRACE, CALIFORNIA VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 22795 BARTON RD GRAND TERRACE, CA 92313
CITY OF GRASS VALLEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	125 E MAIN ST GRASS VALLEY, CA 95945
CITY OF GREELEY, COLORADO	SALES & USE TAX	1000 10 ST GREELEY, CO 80631

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CITY OF GREELEY, COLORADO FINANCE DEPARTMENT, SALES TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 10TH ST GREELEY, CO 80631
CITY OF HALF MOON BAY, CALIFORNIA BUSINESS LICENSING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 MAIN ST HALF MOON BAY, CA 94019
CITY OF HAMPTON, VIRGINIA	PROPERTY TAX	1 FRANKLIN ST, STE 101 HAMPTON, VA 23669
CITY OF HANFORD, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	315 N DOUTY ST HANFORD, CA 93230
CITY OF HAWTHORNE, CALIFORNIA LICENSING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 4455 W 126TH ST HAWTHORNE, CA 90250
CITY OF HAYWARD, CALIFORNIA REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 777 B ST HAYWARD, CA 94541
CITY OF HEALDSBURG, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	401 GROVE ST HEALDSBURG, CA 95448
CITY OF HEMET, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 445 E FLORIDA AVE HEMET, CA 92543
CITY OF HERCULES, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	111 CIVIC DR HERCULES , CA 94547
CITY OF HERMOSA BEACH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1315 VALLEY DR, RM 201, 2ND FL  HERMOSA BEACH, CA 90254
CITY OF HESPERIA, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9700 7TH AVE HESPERIA, CA 92345
CITY OF HIGHLAND, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	27215 BASE LINE HIGHLAND, CA 92346
CITY OF HOLLISTER, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	375 5TH ST HOLLISTER , CA 95023



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CITY OF HUGHSON, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7018 PINE ST PO BOX 9 HUGHSON , CA 95326
CITY OF HUNTINGTON BEACH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2000 MAIN ST HUNTINGTON BEACH, CA 92648
CITY OF HUNTINGTON PARK, CALIFORNIA DEPARTMENT OF FINANCE, REVENUE COLLECTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6550 MILES AVE HUNTINGTON PARK , CA 90255
CITY OF IMPERIAL BEACH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	825 IMPERIAL BEACH BLVD IMPERIAL BEACH, CA 91932
CITY OF IMPERIAL, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ADMINISTRATIVE SERVICES 420 S IMPERIAL AVE IMPERIAL , CA 92251
CITY OF INDEPENDENCE, KENTUCKY	INCOME TAX	5409 MADISON PIKE INDEPENDENCE, KY 41051
CITY OF INDIAN WELLS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	44-950 ELDORADO DR INDIAN WELLS , CA 92210
CITY OF INDIO, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 CIVIC CENTER MALL INDIO, CA 92201
CITY OF INGLEWOOD, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 MANCHESTER BLVD INGLEWOOD , CA 90301
CITY OF IONE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ADMINISTRATION 1 EAST MAIN ST IONE, CA 956402
CITY OF IRVINE, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT DEPT 1 CIVIC CENTER PLAZA IRVINE , CA 92606-5207
CITY OF IRVING, TEXAS INSPECTIONS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	825 W IRVING BLVD 2ND FL IRVING , TX 75060
CITY OF IRWINDALE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5050 N IRWINDALE AVE IRWINDALE , CA 91706

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY OF ISSAQUAH, WASHINGTON	SALES & USE TAX	130 E SUNSET WAY ISSAQUAH, WA 98027
CITY OF JACKSON, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE & PERSONAL DEPT 33 BROADWAY JACKSON, CA 95642
CITY OF JOSHUA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVEOPMENT SERVICES 101 S MAIN ST JOSHUA, TX 76058
CITY OF JURUPA VALLEY, CALIFORNIA BUSINESS REGISTRATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS REGISTRATION DEPT 8930 LIMONITE AVE JURUPA VALLEY, CA 92509
CITY OF KAUFMAN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES DEPT 209 S WASHINGTON ST KAUFMAN, TX 75142
CITY OF KEENE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEVELOPMENT DEPT 1000 N OLD BETSY RD CLEBUNE, TX 76031
CITY OF KEMP	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PERMITTING DEPT 304 S MAIN ST KEMP , TX 75143
CITY OF KERMAN, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	850 S MADERA AVE KERMAN , CA 93630
CITY OF KING, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	212 S VANDERHURST KING CITY , CA 93930
CITY OF KINGSBURG, CALIFORNIA CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1401 DRAPER ST KINGSBURG , CA 93631
CITY OF LA CANADA FLINTRIDGE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1 CIVIC CENTER DR LA CANADA FLINTRIDGE, CA 91011

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CITY OF LA HABRA HEIGHTS, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT, BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1245 N HACIENDA RD LA HABRA HEIGHTS, CA 90631
CITY OF LA HABRA, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	110 E LA HABRA BLVD LA HABRA, CA 90631
CITY OF LA MESA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8130 ALLISON AVE LA MESA, CA 91942
CITY OF LA MIRADA, CALIFORNIA OFFICE OF THE CITY CLERKS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ADMINISTRATIVE SERVICES/HR DEPT 13700 LA MIRADA BLVD LA MIRADA , CA 90638
CITY OF LA PALMA, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 7822 WALKER ST LA PALMA , CA 90623
CITY OF LA PUENTE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 15900 E MAIN ST LA PUENTE, CA 91744
CITY OF LA QUINTA, CALIFORNIA DESIGN AND DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	78-495 CALLE TAMPICO LA QUINTA, CA 92253
CITY OF LA VERNE, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 3660 D ST LA VERNE , CA 91750
CITY OF LACEY, WASHINGTON	SALES & USE TAX	420 COLLEGE ST SE LACEY, WA 98503
CITY OF LAGUNA BEACH, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 505 FOREST AVE LAGUNA BEACH, CA 92651
CITY OF LAKE DALLAS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES DEPT 212 MAIN ST LAKE DALLAS , TX 75065

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CITY OF LAKE ELSINORE, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT, LICENSING OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	130 S MAIN ST LAKE ELSINORE , CA 92530
CITY OF LAKEWOOD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 5050 CLARK AVE LAKEWOOD , CA 90712
CITY OF LAKEWOOD, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5050 CLARK AVE LAKEWOOD, CA 90712
CITY OF LANCASTER, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	44933 FERN AVE LANCASTER , CA 93534
CITY OF LAREDO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEVELOPMENT SERVICES DEPT 1413 HOUSTON ST LAREDO , TX 78040
CITY OF LARKSPUR, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	400 MAGNOLIA AVE LARKSPUR , CA 94939
CITY OF LATHROP, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	390 TOWNE CENTER LATHROP, CA 95330
CITY OF LEMON GROVE, CALIFORNIA LICENSE CLERK OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS & DEVELOPMENT DEPT 3232 MAIN ST LEMON GROVE, CA 91945
CITY OF LEMOORE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	711 W CINNAMON DR LEMOORE , CA 93245
CITY OF LINCOLN, CALIFORNIA FINANCE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 600 6TH ST LINCOLN , CA 95648
CITY OF LITTLETON, COLORADO CODES & INSPECTIONS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2255 W BERRY AVE LITTLETON , CO 80120
CITY OF LIVERMORE, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1052 S LIVERMORE AVE LIVERMORE, CA 94550-1052

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CITY OF LOMA LINDA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	25541 BARTON RD LOMA LINDA, CA 92354
CITY OF LOMITA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	24300 NARBONNE AVE LOMITA, CA 90717
CITY OF LONE TREE, COLORADO FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9220 KIMMER DR, STE 100 LONE TREE, CO 80124
CITY OF LONG BEACH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 1 WEST CHESTER ST LONG BEACH, NY 11561
CITY OF LONG BEACH, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	411 W OCEAN BLVD LONG BEACH , CA 90802
CITY OF LONGMONT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING SERVICES 385 KIMBARK ST LONGMONT, CO 80501
CITY OF LOS ALAMITOS, CALIFORNIA BUSINESS SUPPORT CENTER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER DEPT 8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF LOS ALTOS, CALIFORNIA FINANCE AND TECHNOLOGY DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 N SAN ANTONIO RD LOS ALTOS , CA 94022
CITY OF LOS ANGELES, CALIFORNIA OFFICE OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 200 NORTH SPRING ST, RM 101 LOS ANGELES, CA 90012
CITY OF LOS BANOS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	520 J ST LOS BANOS, CA 93635
CITY OF LOVELAND	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES DEPT 500 E 3RD ST CITY OF LOVELAND , CO 80537
CITY OF LYNWOOD, CALIFORNIA BUSINESS SUPPORT CENTER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF MADERA, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	205 W 4TH ST MADERA, CA 93637

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CITY OF MANHATTAN BEACH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1400 HIGHLAND AVE MANHATTAN BEACH, CA 90266
CITY OF MANOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES DEVELOPMENT 105 E EGGLESTON ST PO BOX 387 MANOR, TX 78653
CITY OF MANTECA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1001 WEST CENTER WEST MANTECA, CA 95337
CITY OF MARINA, CALIFORNIA FINANCE DEPARTMENT VIA HDL BUSINESS SUPPORT CENTER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	211 HILLCREST AVE MARINA , CA 93933
CITY OF MARKHAM	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING & HOUSING DEPT 16313 S KEDZIE PKWY MARKHAM, IL 60428
CITY OF MARTINEZ, CALIFORNIA FINANCE DIVISION - BUSINESS LICENSING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	525 HENRIETTA ST MARTINEZ, CA 94553-2395
CITY OF MARYSVILLE, CALIFORNIA FINANCE AND ADMINISTRATION DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	526 C ST MARYSVILLE , CA 95901
CITY OF MCFARLAND, CALIFORNIA CITY CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 401 W KERN AVE MCFARLAND, CA 93250
CITY OF MENIFEE, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	29844 HAUN RD MENIFEE, CA 92586
CITY OF MENLO PARK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	701 LAUREL ST MENLO PARK, CA 94025
CITY OF MERCED, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	678 W 18TH ST, 1ST FL MERCED, CA 95340
CITY OF MESQUITE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10 E MESQUITE BLVD MESQUITE, NV 89027

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CITY OF MESQUITE, NEVADA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10 E MESQUITE BLVD MESQUITE, NV 89027
CITY OF MILL VALLEY, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	26 CORTE MADERA AVE MILL VALLEY, CA 94941
CITY OF MILLBRAE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF MILPITAS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	455 E CALAVERAS BLVD MILPITAS, CA 95035
CITY OF MODESTO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1010 10TH ST MODESTO, CA 95354
CITY OF MONROVIA, CALIFORNIA COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	415 S IVY AVE MONROVIA, CA 91016
CITY OF MONTCLAIR, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 5111 BENITO ST MONTCLAIR, CA 91763
CITY OF MONTE SERENO, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FRONT OFFICE 18041 SARATOGA-LOS GATOS RD MONTE SERENO, CA 95030
CITY OF MONTEBELLO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF MONTEREY PARK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN REVENUE COLLECTIONS 320 N NEWMARK AVE MONTEREY PARK, CA 91754
CITY OF MONTEREY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 735 PACIFIC ST, STE A MONTEREY, CA 93940
CITY OF MOORPARK, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	799 MOORPARK AVE MOORPARK , CA 93021
CITY OF MORENO VALLEY, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE STATION 14177 FREDERICK ST PO BOX 88005 MORENO VALLEY, CA 92552

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CITY OF MORGAN HILL, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 17575 PEAK AVE MORGAN HILL, CA 95037
CITY OF MORRIS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	700 N DIVISION ST MORRIS, IL 60450
CITY OF MOUNTAIN VIEW, CALIFORNIA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT - BUSINESS LICENSE 500 CASTRO ST, 2ND FL MOUNTAIN VIEW, CA 94041
CITY OF MURRIETA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1 TOWN SQ MURRIETA, CA 92562
CITY OF NAPA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 955 SCHOOL ST NAPA, CA 94559
CITY OF NATIONAL CITY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1243 NATIONAL CITY BLVD NATIONAL CITY, CA 91950
CITY OF NEVADA CITY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	317 BROAD ST NEVADA CITY, CA 95959
CITY OF NEW YORK, NEW YORK DEPARTMENT OF BUILDINGS LICENSING UNIT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	280 BROADWAY, 1ST FL NEW YORK, NY 10007
CITY OF NEWARK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 37101 NEWARK BLVD NEWARK, CA 94560
CITY OF NEWMAN, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 938 FRESNO ST NEWMAN , CA 95360
CITY OF NEWPORT BEACH, CALIFORNIA REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN REVENUE DIVISION 100 CIVIC CENTER DR, 1ST LEVEL NEWPORT BEACH, CA 92660



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CITY OF NEWPORT NEWS, VIRGINIA	PROPERTY TAX	2400 WASHINGTON AVE NEWPORT NEWS, VA 23607
CITY OF NORCO, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 2870 CLARK AVE NORCO, CA 92860
CITY OF NORFOLK, VIRGINIA	PROPERTY TAX	810 UNION ST, 1ST FL WEST WING NORFOLK, VA 23510
CITY OF NORTHLAKE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	55 E NORTH AVE NORTHLAKE, IL 60164
CITY OF NORWALK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	12700 NORWALK BLVD, RM 5 NORWALK, CA 90650
CITY OF NOVATO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 922 MACHIN AVE NOVATO, CA 94945
CITY OF OAKDALE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	280 N 3RD AVE OAKDALE, CA 95361
CITY OF OAKLAND, CALIFORNIA BUSINESS TAX OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	250 FRANK H OGAWA PLAZA, STE 1320 OAKLAND, CA 94612
CITY OF OAKLEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3231 MAIN ST OAKLEY, CA 94561
CITY OF OCEANSIDE, CALIFORNIA FINANCIAL SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 N COAST HWY OCEANSIDE, CA 92054
CITY OF OJAI, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 303 E B ST ONTARIO, CA 91764
CITY OF OLYMPIA, WASHINGTON	SALES & USE TAX	601 4TH AVE E OLYMPIA , WA 98507-1967
CITY OF ONTARIO, CALIFORNIA REVENUE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN REVENUE DEPT 303 E B ST ONTARIO, CA 91764
CITY OF ORANGE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 E CHAPMAN AVE ORANGE, CA 92866

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CITY OF ORLAND, CALIFORNIA CITY HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	815 4TH STORLAND, CA 95963
CITY OF ORLANDO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PERMITTING SVS DIV 400 S ORANGE AVE, 1ST FL ORLANDO, FL 32801
CITY OF OROVILLE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1735 MONTGOMERY ST OROVILLE, CA 95965
CITY OF OXNARD, CALIFORNIA TREASURERS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	214 SOUTH C ST OXNARD, CA 93030
CITY OF PACIFICA, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	170 SANTA MARIA AVE PACIFICA, CA 94044
CITY OF PALM DESERT, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720-1832
CITY OF PALM SPRINGS, CALIFORNIA FINANCE AND TREASURY DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3200 E TAHQUITZ CANYON WAY PALM SPRINGS, CA 92262
CITY OF PALMDALE, CALIFORNIA DEVELOPMENT SERVICES - BUSINESS LICENSE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	38250 SIERRA HWY PALMDALE, CA 93550
CITY OF PALOS VERDES ESTATES, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	340 PALOS VERDES DR W PALOS VERDES ESTATES, CA 90274
CITY OF PARAMOUNT, CALIFORNIA BUSINESS LICENSING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	16400 COLORADO AVE PARAMOUNT, CA 90723
CITY OF PASADENA, CALIFORNIA BUSINESS SERVICES SECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS SVS SECTION 100 N GARFIELD AVE, ROOM N106 PO BOX 7115 PASADENA, CA 91109-7215
CITY OF PATTERSON, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 PLAZA PO BOX 667 PATTERSON, CA 95363
CITY OF PEORIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8401 W MONROE ST PEORIA, AZ 85345

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CITY OF PEORIA, ARIZONA BUSINESS LICENSES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8401 W MONROE ST PEORIA, AZ 85345
CITY OF PERRIS, CALIFORNIA DEPARTMENT OF FINANCE, BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	101 N D ST PERRIS, CA 92570
CITY OF PERTH AMBOY, NEW JERSEY CODE ENFORCEMENT DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	260 HIGH ST PERTH AMBOY, NJ 08861
CITY OF PETALUMA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11 ENGLISH ST PETALUMA, CA 94952
CITY OF PICO RIVERA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6615 PASSONS BLVD PICO RIVERA , CA 90660
CITY OF PIEDMONT, CALIFORNIA CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	120 VISTA AVE PIEDMONT, CA 94611
CITY OF PINOLE, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 2131 PEAR ST PINOLE, CA 94564
CITY OF PITTSBURG, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	65 CIVIC AVE PITTSBURG, CA 94565
CITY OF PLACENTIA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	401 E CHAMPMAN AVE PLACENTIA, CA 92870
CITY OF PLACERVILLE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 3101 CENTER ST, 1ST FL PLACERVILLE, CA 95667
CITY OF PLEASANT HILL, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 GREGORY LN PLEASANT HILL, CA 94523
CITY OF PLEASANTON, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 OLD BERNAL AVE PLEASANTON, CA 94566
CITY OF PLEASANTON, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 OLD BERNAL AVE PLEASANTON, CA 94566
CITY OF PLYMOUTH, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9426 MAIN ST PO BOX 429 PLYMOUTH, CA 95669

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY OF POMONA, CALIFORNIA BUSINESS LICENSE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 505 S GAREY AVE POMONA, CA 91766
CITY OF POMONA, CALIFORNIA FINANCE DEPARTMENT REVENUE MANAGEMENT DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL505 S GAREY AVE POMONA, CA 91766
CITY OF PORT JERVIS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 20 HAMMOND ST PORT JERVIS, NY 12771
CITY OF PORTERVILLE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	291 N MAIN ST PORTERVILLE, CA 93257
CITY OF PORTLAND, OREGON REVENUE DIVISION	INCOME TAX	111 SW COLUMBIA STREET SUITE 600 PORTLAND, OR 97201
CITY OF POWAY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	13325 CIVIC CENTER DR POWAY, CA 92064
CITY OF PUEBLO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSE DEPT 1 CITY HALL PL PUEBLO, CO 81003
CITY OF PUEBLO, COLORADO FINANCE DEPARTMENT	SALES & USE TAX	SALES TAX DIVISION P.O. BOX 1427 PUEBLO, CO 81002
CITY OF RADCLIFF, KENTUCKY	INCOME TAX	ATTN CHANCE FOX 411 LINCOLN TRAIL BLVD RADCLIFF, KY 40159-0519
CITY OF RANCHO CORDOVA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2729 PROSPECT PARK DR RANCHO CORDOVA, CA 95670
CITY OF RANCHO CUCAMONGA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10500 CIVIC CENTER DR RANCHO CUCAMONGA, CA 91730

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CITY OF RANCHO MIRAGE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 69825 HWY 111 RANCHO MIRAGE, CA 92270
CITY OF RANCHO PALOS VERDES, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	30940 HAWTHORNE BLVD RANCHO PALOS VERDES, CA 90275
CITY OF REDDING, CALIFORNIA CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	777 CYPRESS AVE, 3RD FL REDDING , CA 96001
CITY OF REDLANDS, CALIFORNIA REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 35 CAJON ST, STE 15B REDLANDS, CA 92374
CITY OF REDONDO BEACH, CALIFORNIA LICENSE AND COLLECTIONS DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	415 DIAMOND ST REDONDO BEACH, CA 90277
CITY OF REDWOOD CITY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1017 MIDDLEFIELD RD REDWOOD CITY, CA 94063
CITY OF REEDLEY, CALIFORNIA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	845 G ST REEDLEY, CA 93654
CITY OF RENO, NEVADA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 EAST 1ST ST, 2ND FL RENO, NV 89501
CITY OF RENTON, WASHINGTON	SALES & USE TAX	1055 S GRADY WAY RENTON, WA 98057
CITY OF RIALTO, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	150 S PALM AVE RIALTO, CA 92376
CITY OF RICHMOND	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 450 CIVIC CENTER PLZ RICHMOND, CA 94084
CITY OF RIDGECREST, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 W CALIFORNIA AVE RIDGECREST, CA 93555
CITY OF RIO VISTA, CALIFORNIA COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ONE MAIN ST RIO VISTA, CA 94571
CITY OF RIPON, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	259 N WILMA AVE RIPON, CA 95366

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CITY OF RIVERBANK, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6617 3RD ST RIVERBANK, CA 95367
CITY OF RIVERSIDE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3900 MIAN ST RIVERSIDE, CA 92522
CITY OF ROCKLIN, CALIFORNIA FINANCE AND BUDGET DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3970 ROCKLIN RD ROCKIN, CA 95677
CITY OF ROGUE RIVER, OREGON	SALES & USE TAX	133 BROADWAY ST PO BOX 1137 ROUGE RIVER , OR 97537
CITY OF ROHNERT PARK, CALIFORNIA FINANCE DEPARTMENT, BUSINESS TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	130 AVRAM AVEROHNERT PARK, CA 94928-1180
CITY OF ROLLING HILLS ESTATES, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT VIA AVENU BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4045 PALOS VERDES DR N RILLING HILLS ESTATES, CA 90274
CITY OF ROSEMEAD, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8838 E VALLEY BLVD ROSEMEAD, CA 91770
CITY OF ROSEVILLE, CALIFORNIA LICENSING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	311 VERNON ST ROSEVILLE, CA 95678
CITY OF RUSTON, WASHINGTON	SALES & USE TAX	5219 N SHIRLEY ST RUSTON, WA 98407
CITY OF SACRAMENTO, CALIFORNIA DEPARTMENT OF FINANCE, REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	915 ST, RM 1214 SACRAMENTO, CA 95814
CITY OF SALINAS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 LINCOLN AVE SALINAS, CA 93901
CITY OF SAN ANTONIO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY TOWER 100 W HOUSTON ST SAN ANTONIO, TX 78205
CITY OF SAN BERNARDINO, CALIFORNIA CITY CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	201 NORTH E STREET, BLDG A SAN BERNARDINO, CA 92401

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CITY OF SAN BRUNO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	567 EL CAMINO REAL SAN BRUNO, CA 94066
CITY OF SAN CARLOS, CALIFORNIA FINANCE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	600 ELM ST SAN CARLOS , CA 94070
CITY OF SAN CLEMENTE, CALIFORNIA LICENSE COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	910 CALLE NEGOCIO SAN CLEMENTE, CA 92673
CITY OF SAN DIEGO, CALIFORNIA TREASURERS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1200 3RD AVE, STE 100 SAN DIEGO, CA 92101
CITY OF SAN DIMAS, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	245 E BONITA AVE SAN DIMAS, CA 91773
CITY OF SAN FERNANDO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL 117 MACNEIL ST SAN FERNANDO, CA 91340
CITY OF SAN FRANCISCO, CALIFORNIA	INCOME TAX	OFFICE OF THE TREASURER AND TAX COLLECTOR 1 DR. CARLTON B. GOODLETT PLACE SAN FRANCISCO, CA 94102
CITY OF SAN GABRIEL, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	425 S MISSION DR SAN GABRIEL, CA 91776
CITY OF SAN JACINTO, CALIFORNIA BUSINESS AND DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	595 S SAN JACINTO AVE SAN JACINTO, CA 92583
CITY OF SAN JOSE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 E SANTA CLARA ST SAN JOSE, CA 95113
CITY OF SAN JUAN BAUTISTA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 311 2ND ST PO BOX 1420 SAN JUAN BAUTISTA, CA 95045
CITY OF SAN JUAN CAPISTRANO, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	30448 RANCHO VEJO RD, STE 110 SAN JUAN CAPISTRANO, CA 92675
CITY OF SAN LEANDRO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	835 E 14TH ST SAN LEANDRO, CA 94577

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CITY OF SAN LUIS OBISPO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	990 PALM ST SAN LUIS OBISPO, CA 93401
CITY OF SAN MARCOS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 CIVIC CENTER DR SAN MARCOS, CA 92069
CITY OF SAN MARINO, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEVELOPMENT DPT 2200 HUNTINGTON DR SAN MARINO, CA 91108
CITY OF SAN MATEO, CALIFORNIA BUSINESS TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS TAX DIV 330 W 20TH AVE SAN MATEO, CA 94403
CITY OF SAN PABLO, CALIFORNIA COMMUNITY & ECONOMIC DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 GATEWAY AVE SAN PABLO, CA 94806
CITY OF SAN RAFAEL, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DIV 1400 5TH AVE SAN RAFAEL, CA 94901
CITY OF SAN RAMON, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DIV7000 BOLLINGER CANYON RD SAN RAMON, CA 94583
CITY OF SANGER, CALIFORNIA ADMINISTRATIVE SERVICE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1700 7TH ST SANGER, CA 93657
CITY OF SANTA ANA, CALIFORNIA BUSINESS TAX OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	20 CIVIC CNTR PLAZA SANTA ANA, CA 92701
CITY OF SANTA BARBARA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSE DIV C/O AVENU INSIGHTS & ANALYTICS 373 E SHAW AVE, BOX 367 FRESNO, CA 93710
CITY OF SANTA CLARA, CALIFORNIA MUNICIPAL SERVICES DIVISION - BUSINESS LICENSE UNIT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS TAX UNIT 1500 WARBURTON AVE SANTA CLARA, CA 95050



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CITY OF SANTA CRUZ, CALIFORNIA FINANCE DEPARTMENT, REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	809 CENTER ST SANTA CRUZ, CA 95060
CITY OF SANTA FE SPRINGS, CALIFORNIA BUSINESS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DIV 11710 E TELEGRAPH RD SANTA FE SPRINGS, CA 90670
CITY OF SANTA MARIA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DIV 206 E COOK ST SANTA MARIA, CA 93454
CITY OF SANTA MONICA, CALIFORNIA BUSINESS AND REVENUE OPERATIONS DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1685 MAIN ST, MS 09 SANTA MONICA, CA 90401
CITY OF SANTA PAULA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	970 VENTURA ST SANTA PAULA, CA 93060
CITY OF SANTA ROSA, CALIFORNIA VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 100 SANTA ROSA AVE SANTA ROSA, CA 95404
CITY OF SANTEE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10601 MAGNOLIA AVE, BLDG 3 SANTEE, CA 92071
CITY OF SARATOGA, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	13777 FRUITVALE AVE SARATOGA, CA 95070
CITY OF SAUSALITO, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER 8839 N CEDAR AVE, #212 FRESNO, CA 93720-1832
CITY OF SCOTTS VALLEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 1 CIVIC CNTR DR SCOTTS VALLEY, CA 95066
CITY OF SEAL BEACH, CALIFORNIA BUILDING AND SAFETY DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 211 8TH ST SEAL BEACH, CA 90740
CITY OF SEATTLE, WASHINGTON	SALES & USE TAX	2101 4TH AVE, STE 1400 SEATTLE, WA 98121

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CITY OF SHAFTER, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	336 PACIFIC AVE SHAFTER, CA 93263
CITY OF SHELBYVILLE, KENTUCKY	INCOME TAX	315 WASHINGTON ST SHELBYVILLE, KY 40065
CITY OF SHIVELY, KENTUCKY	INCOME TAX	3920 DIXIE HWY SHIVELY, KY 40216
CITY OF SIERRA MADRE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	232 W SIERRA MADRE BLVD SIERRA MADRE, CA 91024
CITY OF SIGNAL HILL, CALIFORNIA FINANCE DEPARTMENT VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 2175 CHERRY AVE SIGNAL HILL, CA 90755
CITY OF SIMI VALLEY, CALIFORNIA DEPARTMENT OF ADMINISTRATIVE SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 2929 TAPO CANYON RD SIMI VALLEY, CA 93063
CITY OF SMITHVILLE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 317 MAIN ST SMITHVILLE, TX 78957
CITY OF SOLANA BEACH, CALIFORNIA BUSINESS CERTIFICATES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 635 S HWY 101 SOLANA BEACH, CA 92075
CITY OF SOLVANG, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1644 OAK ST SOLVANG, CA 93463
CITY OF SONOMA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	CITY HALL NO 1 THE PLAZA SONOMA, CA 95476
CITY OF SOUTH EL MONTE, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER 8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF SOUTH GATE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DIV8650 CALIFORNIA AVE SOUTH GATE, CA 90280

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CITY OF SOUTH PASADENA, CALIFORNIA BUSINESS FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1414 MISSION ST SOUTH PASADENA, CA 91030
CITY OF SOUTH SAN FRANCISCO, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	400 GRAND AVE SOUTH SAN FRANCISCO, CA 94080
CITY OF SPARKS, NEVADA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 431 PRATER WAY SPARKS, NV 89431
CITY OF ST. GEORGE, UTAH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	175 EAST 200 N ST GEORGE, UT 84770
CITY OF ST. HELENA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1088 COLLEGE AVE ST HELENA, CA 94574
CITY OF STANTON, CALIFORNIA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7800 KATELLA AVE STANTON, CA 90680
CITY OF STOCKBRIDGE, GEORGIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	164 BURKE ST STOCKBRIDGE, GA 30281
CITY OF STOCKTON, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	425 N EL DORADO ST STOCKTON, CA 95202
CITY OF SUISUN CITY, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 701 CIVIC CENTER BLVD SUISUN CITY, CA 94585
CITY OF SUNNYVALE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEPT OF FINANCE 456 W OLIVE AVE SUNNYVALE, CA 94086
CITY OF SURPRISE, ARIZONA REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 16000 N CIVIC CENTER PLAZA SURPRISE, AZ 85374
CITY OF SUTTER CREEK, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	18 MAIN ST SUTTER CREEK, CA 95685
CITY OF TACOMA, WASHINGTON	SALES & USE TAX	747 MARKET ST, RM 212 TACOMA, WA 98402

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CITY OF TEMECULA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	41000 MAIN ST TEMECULA, CA 92590
CITY OF TEMPLE CITY, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 9701 LAS TUNAS DR TEMPLE CITY, CA 91780
CITY OF THORNTON, COLORADO	SALES & USE TAX	9500 CIVIC CTR DR THORNTON, CO 80229
CITY OF THORNTON, COLORADO BUILDING INSPECTION DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9500 CIVIC CNTR DR THORNTON, CO 80229
CITY OF THOUSAND OAKS, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2100 THOUSAND OAKS BLVD THOUSAND OAKS, CA 91362
CITY OF TOLLESON, ARIZONA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC REGISTRATION 9055 W VAN BUREN ST TOLLESON, AZ 85353
CITY OF TORRANCE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3031 TORRANCE BLVD TORRANCE BLVD, CA 90503
CITY OF TRACY, CALIFORNIA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	333 CIVIC CNTR PLAZA TRACY, CA 95376
CITY OF TUCSON, ARIZONA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	201 N STONE AVE TUCSON, AZ 85701
CITY OF TULARE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 411 E KERN AVE TULARE, CA 93274
CITY OF TUMWATER, WASHINGTON	SALES & USE TAX	ATTN TROY NIERMEYER, FINANCE DIRECTOR 555 ISRAEL RD SW TUMWATER, WA 98501
CITY OF TURLOCK, CALIFORNIA ADMINISTRATIVE SERVICES FINANCE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ACCOUNTS RECEIVABLE 156 S BROADWAY, STE 114 TURLOCK, CA 95380-5454

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CITY OF TUSTIN, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 CENTENNIAL WAY TUSTIN, CA 92780
CITY OF TWENTYNINE PALMS, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6136 ADOBE RD TWENTYNINE PALMS, CA 92277
CITY OF UKIAH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 SEMINARY AVEUKIAH, CA 95482
CITY OF UNION CITY, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT / REVENUE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	34009 ALVARADO-NILES RD UNION CITY, CA 94587
CITY OF UPLAND, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER 8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF VACAVILLE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 650 MERCHANT ST VACAVILLE, CA 95688
CITY OF VALLEJO, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS SUPPORT CNTR 8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF VENTURA, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 POLI ST, ROOM 107 VENTURA, CA 93001
CITY OF VICTORVILLE, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14343 CIVIC DR PO BOX 5001 VICTORVILLE, CA 92393-5001
CITY OF VILLA PARK, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	17855 SANTIAGO BLVD VILLA PARK, CA 92861
CITY OF VISALIA, CALIFORNIA BUSINESS TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	707 W ACEQUIA AVE VISALIA, CA 93291
CITY OF VISTA, CALIFORNIA LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC OFFICE 200 CIVIC CNTR DR VISTA, CA 92084
CITY OF WALNUT CREEK, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PROCESSING CENTER 8839 N CEDAR AVE, #212 FRESNO, CA 93720

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
CITY OF WALNUT, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1666 N MAIN ST WALNUT CREEK, CA 94596
CITY OF WATERFORD, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	101 E ST WATERFORD, CA 95386
CITY OF WATSONVILLE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	250 MAIN ST WATSONVILLE, CA 95076
CITY OF WAUKEGAN	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 N MARTIN LUTHER KING JR AVE WAUKEGAN, IL 60085
CITY OF WEST COVINA, CALIFORNIA FINANCE DEPARTMENT VIA HDL COMPANY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1444 W GARVEY AVE S WEST COVINA, CA 91790
CITY OF WEST SACRAMENTO, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEV DEPT 1110 W CAPITAL AVE, 2ND FL WEST SACRAMENTO, CA 95691
CITY OF WESTMINSTER, CALIFORNIA BUILDING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8200 WESTMINISTER BLVD WESTMINISTER, CA 92683
CITY OF WESTMINSTER, COLORADO DEPARTMENT OF COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 4800 W 92ND AVE WESTMINISTER, CO 80031
CITY OF WESTMINSTER, COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	WESTMINSTER CITY HALL 4800 W. 92ND AVE. WESTMINSTER, CO 80031
CITY OF WHEAT RIDGE, COLORADO TAX & LICENSING	SALES & USE	7500 W. 29TH AVE., 1ST FLOOR WHEAT RIDGE, CO 80419
CITY OF WHEATLAND, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 111 C ST WHEATLAND , CA 95692
CITY OF WHITTIER, CALIFORNIA BUSINESS LICENSE DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LIC DIV 13230 PENN ST WHITTIER, CA 90602
CITY OF WILDOMAR, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	23873 CLINTON KEITH RD, STE 110 WILDOMAR, CA 92595

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CITY OF WILLIAMS, CALIFORNIA LICENSE COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY CLERK 810 E ST WILLIAMS, CA 95987
CITY OF WILLOWS, CALIFORNIA FINANCE DEPARTMENT VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS SUPPORT CNTR 8839 N CEDAR AVE, #212 FRESNO, CA 93720
CITY OF WINTERS, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	318 1ST ST WINTERS , CA 95694
CITY OF WOODLAND, CALIFORNIA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 1ST ST WOODLAND, CA 95695
CITY OF YELM, WASHINGTON	SALES & USE TAX	106 2ND ST SEYELM, WA 98597
CITY OF YERINGTON, NEVADA CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CITY HALL 14 E GOLDFIELD AVE YERINGTON, NV 89447
CITY OF YORBA LINDA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4845 CASA LOMA AVE YORBA LINDA, CA 92886
CITY OF YUBA CITY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1201 CIVIC CNTR BLVD YUBA CITY, CA 95993
CITY OF YUCAIPA, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MARK FULTON, ADMIN TECH 34272 YUCAIPA BLVD YUCAIPA, CA 92399
CLARK COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5390 KIETZKE LN, STE 102 RENO, NV 89511
CLARK COUNTY, NEVADA BUSINESS LICENSE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	500 S GRAND CENTRAL PKWY LAS VEGAS, NV 89155
CO DEPARTMENT OF REGULATORY AGENCIES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1560 BROADWAY, STE 110 DENVER, CO 80202
COLLIER COUNTY CONTRACTOR LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2800 HORSESHOE DR N NAPLES, FL 34104

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COLORADO DEPARTMENT OF LAW (ATTORNEY GENERAL)	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1300 BROADWAY, 6TH FL DENVER, CO 80203
COLORADO DEPARTMENT OF REGULATORY AGENCIES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN STATE ELECTRICAL BOARD 1560 BROADWAY, STE 1350 DENVER, CO 80202
COLORADO DEPARTMENT OF REGULATORY AGENCIES - DIVISION OF PROFESSIONS AND OCCUPATIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIV OF PROFESSIONS & OCCUPATIONS 1560 BROADWAY, STE 1350 DENVER, CO 80202
COLORADO DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	TAXATION DIVISION P.O. BOX 17087 DENVER, CO 80217
COLUMBIA DEVELOPMENT SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SVS 700 N GARDEN ST COLUMBIA, TN 38401
COMMERCE CITY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7887 E 60TH AVE CITY OF COMMERCE, CO 80022
COMMISSIONER OF FINANCIAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1100 N EUTAW ST BALTIMORE, MD 21201
COMMONWEALTH OF PA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	17 N 2ND ST, STE 1300 MARKET SQ PLAZA HARRISBURG, PA 17101
CONNECTICUT DEPARTMENT OF BANKING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CONSUMER CREDIT DIV 260 CONSTITUTION PLAZA HARTFORD, CT 06103-1800
CONNECTICUT DEPARTMENT OF CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	450 COLUMBUS BLVD, STE 901 HARTFORD, CT 06103
CONNECTICUT DEPARTMENT OF CONSUMER PROTECTION - LICENSE SERVICES DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	450 COLUMBUS BLVD, STE 901 HARTFORD, CT 06103



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CONNECTICUT DEPARTMENT OF REVENUE SERVICES	INCOME TAX	450 COLUMBUS BLVD. SUITE 1 HARTFORD, CT 06103
CONTRA COSTA COUNTY, CALIFORNIA	PROPERTY TAX	ATTN TREASURER-TAX COLLECTOR 625 COURT ST, STE 100 MARTINEZ, CA 94553
CONTRA COSTA COUNTY, CALIFORNIA TREASURER - TAX COLLECTOR DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1025 ESCOBAR ST MARTINEZ, CA 94553
COOK COUNTY BUILDING & ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BLDG & ZONING CONTRACTOR REG 69 W WASHINGTON, #2830 CHICAGO, IL 60602
COOK COUNTY ELECTRICAL BUILDING AND ZONING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BLDG & ZONING CONTRACTOR REG 69 W WASHINGTON, #2830 CHICAGO, IL 60602
COUNTRY CLUB HILLS CITY CLERKS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4200 W MAIN ST COUNTRY CLUB HILLS, IL 60478
COUNTY OF YOLO, CALIFORNIA BUSINESS LICENSE OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	625 COURT ST WOODLAND, CA 95695
COUNTY OF YORK, VIRGINIA COMMISSIONER OF REVENUE'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	120 ALEXANDER HAMILTON BLVD. YORKTOWN, VA 23690
CRESTWOOD VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	13800 S CICERO AVE CRESTWOOD, IL 60418
CT DEPARTMENT OF CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	450 COLUMBUS BLVD, STE 901 HARTFORD, CT 06103
DC BOARD OF PROFESSIONAL ENGINEERS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1100 4TH ST SW WASHINGTON, DC 20024
DC DEPARTMENT OF LICENSING AND CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1100 4TH ST SW WASHINGTON, DC 20024
DEL MAR FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720

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DELAWARE DEPARTMENT OF FINANCE - DIVISION OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	820 N FRENCH ST WILMINGTON, DE 19801
DELAWARE DEPARTMENT OF STATE	INCOME TAX	DIVISION OF CORPORATIONS PO BOX 898 DOVER, DE 19903
DELAWARE DIVISION OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	820 N FRENCH ST WILMINGTON, DE 19801
DEPARTMENT OF FINANCIAL PROTECTION AND INNOVATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CFL LICENSING UNIT 320 W 4TH ST, STE 750 LOS ANGELES, CA 90013
DEPARTMENT OF PUBLIC SERVICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	90 CHURCH ST NEW YORK, NY 10007
DES PLAINES COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1420 MINER ST DES PLAINES, IL 60016
DINUBA DEVELOPMENT SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1099 E KAMM AVE DINUBA, CA 93618
DISTRICT OF COLUMBIA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	OFFICE OF TAX AND REVENUE 1101 4TH STREET, SW, SUITE 270 WEST WASHINGTON, DC 20024
DOLTON PERMITS AND LICENSING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14122 MARTIN LUTHER KING JR DR DOLTON, IL 60419
DUPAGE COUNTY BUILDING AND ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	421 N COUNTY FARM RD WHEATON, IL 60187
DUVAL COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TAX DEPT 231 E FORSYTH ST, STE 130 JACKSONVILLE, FL 32202
DUVAL COUNTY TAX COLLECTOR'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TAX DEPT 231 E FORSYTH ST, STE 130 JACKSONVILLE, FL 32202
EAST HAZEL CREST	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ADMIN DEPT 1904 W 174TH ST EAST HAZEL CREST, IL 60429

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EL DORADO COUNTY, CALIFORNIA TREASURER-TAX COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	360 FAIR LN PLACERVILLE, CA 95667
ELK GROVE VILLAGE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 901 WELLINGTON AVE ELK GROVE VILLAGE, IL 60007
ELMWOOD PARK CODE ADMINISTRATION DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIRECTOR 11 CONTI PKWY ELMWOOD PARK, IL 60707
EVANSTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEVELOPMENT DEPT 2100 RIDGE AVE, 1ST FL EVANSTON, IL 60201
EVERGREEN PARK BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING COMMISSIONER 9418 S KEDZIE AVE EVERGREEN PARK, IL 60805
FAUQUIER COUNTY, VIRGINIA COMMISSIONER OF THE REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10 HOTEL ST WARRENTON, VA 20186
FL DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2601 BLAIR STONE RD TALLAHASSEE, FL 32399-1027
FLAGLER COUNTY BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1769 E MOODY BLVD BLDG 2 BUNNELL, FL 32110
FLAGLER COUNTY, FLORIDA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PLANNING, BUILDING & ENGINEERING 800 S DAYTONA AVE FLAGLER BEACH, FL 32136
FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DUSTIN G THOMAS 2828 WHATLEY BLVD SEBRING, FL 33872-3545
FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION - ELECTRICAL CONTACTOR LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2601 BLAIR STONE RDTALLAHASSEE, FL 32399-0791

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FLORIDA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	5050 W. TENNESSEE ST. TALLAHASSEE, FL 32399-0135
FLORIDA OFFICE OF FINANCIAL REGULATION - DIVISION OF CONSUMER FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 E GAINES ST TALLAHASSEE, FL 32399
FOREST PARK VILLAGE CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	517 DES PLAINES AVE FOREST PARK, IL 60130
FORT COLLINS BUILDING SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	281 N COLLEGE FORT COLLINS, CO 80524
FORT PIERCE CITY CLERK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 N US HWY 1 FORT PIERCE, FL 34950
FRANKFORT VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	432 W NEBRASKA ST FRANKFORT, IL 60423
FRANKLIN PARK VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9500 BELMONT FRANKLIN PARK, IL 60131
FREDERICK COUNTY, VIRGINIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS DIV 107 N KENT ST WINCHESTER, VA 22601
FREEPORT BUILDING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY & ECONOMIC DEVELOPMENT DEPT 314 W STEPHENSON ST FREEPORT, IL 61032
FREEPORT BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	314 W STEPHENSON ST FREEPORT, IL 61032
FRISCO DEVELOPMENT SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIRECTOR 6101 FRISCO SQ BLVD, 3RD FL FRISCO, TX 75034
GEORGETOWN-SCOTT COUNTY, KENTUCKY	INCOME TAX	1000 W MAIN ST, STE 8 GEORGETOWN, KY 40324
GEORGIA DEPARTMENT OF REVENUE	INCOME TAX	1800 CENTURY BLVD NE ATLANTA, GA 30345

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GEORGIA GOVERNMENT TAX CENTER	SALES & USE TAX	PO BOX 740239 ATLANTA, GA 30374-0239
GILBERTS BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	87 GALLIGAN RD GILBERTS, IL 60136
GLENDALE HEIGHTS COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 CIVIC CENTER PLZ GLENDALE HEIGHTS, IL 60139
GLENWOOD BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 ASSELBORN WAY GLENWOOD, IL 60425
GRAND PRAIRIE BUILDING INSPECTIONS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 W MAIN ST GRAND PRAIRIE, TX 75053
GRUNDY COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LAND USE BUSINESS OFFICE 1320 UNION ST MORRIS, IL 60450
HANOVER PARK VILLAGE CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2121 LAKE ST HANOVER PARK, IL 60133
HARFORD COUNTY, MARYLAND CLERK OF THE CIRCUIT COURT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	20 W COURTLAND ST BEL AIR, MD 21014
HARRIS COUNTY, TEXAS	PROPERTY TAX	C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064
HARVARD BUILDING & ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	HARVARD CITY HALL 201 W DIGGINS ST PO BOX 310 HARVARD, IL 60033
HARVEY CITY BUILDING INPSECTIONAL SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	HARVARD CITY HALL 201 W DIGGINS ST PO BOX 310 HARVARD, IL 60033
HAWAII DEPARTMENT OF COMMERCE & CONSUMER AFFAIRS - PROFESSIONAL AND VOCATIONAL LICENSING (PVL)	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	HRH KING KALAKAUA BLDG 335 MERCHANT ST, RM 301 HONOLULU, HI 96813
HAWAII DEPARTMENT OF TAXATION	INCOME TAX, SALES & USE TAX	830 PUNCHBOWL STREET HONOLULU, HI 96813-5094

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HAWTHORN WOODS VILLAGE BUILDING DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2 LAGOON DR HAWTHORN WOODS , IL 60047
HAZEL CREST VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN INSPECTIONAL SERVICES3601 W 183RD ST HAZEL CREST, IL 60429
HENRICO COUNTY, VIRGINIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4301 EAST PARHAM ROAD HENRICO, VA 23228
HENRY COUNTY, GEORGIA TAX COMMISSIONER'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	140 HENRY PARKWAY MCDONOUGH, GA 30253
HILLSIDE VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING SERVICES 425 N HILLSIDE AVE HILLSIDE, IL 60162
HOFFMAN ESTATES VILLAGE DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CLERK'S OFFICE 1900 HASSELL RD HOFFMAN ESTATES, IL 60169
IDAHO DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CONSUMER FINANCE BUREAU 11341 W CHINDEN BLVD, BLDG 4 3RD FL BOISE, ID 83714
IDAHO DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11341 W CHINDEN BLVD BOISE, ID 83714
IDAHO DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11341 W CHINDEN BLVD BOISE, ID 83714
IDAHO STATE TAX COMMISSION	INCOME TAX	11341 WEST CHINDEN BLVD. STE A300 BOISE, ID 83714
IL COMMERCE COMMISSION (ICC)	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DISTRIBUTED GENERATION INSTALLER 527 E CAPITOL AVE SPRINGFIELD, IL 62701
ILLINOIS DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION - DIVISION OF FINANCIAL INSTITUTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	320 W WASHINGTON ST, 3RD FL SPRINGFIELD, IL 62786

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ILLINOIS DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION - DIVISION OF PROFESSIONAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	320 W WASHINGTON ST, 3RD FL SPRINGFIELD, IL 62786
ILLINOIS DEPARTMENT OF REVENUE	INCOME TAX	P.O. BOX 19045 SPRINGFIELD, IL 62794-9045
ILLINOIS DEPARTMENT OF REVENUE	SALES & USE TAX	P.O. BOX 19013 SPRINGFIELD, IL 62794-9045
INDIANA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	P.O. BOX 7206 INDIANAPOLIS, IN 46207-7206
INDIANA SECRETARY OF STATE - SECURITIES DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	302 W WASHINGTON ST RM E111 INDIANAPOLIS, IN 46204
IOWA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 10412 DES MOINES, IA 10465
IOWA DIVISION OF BANKING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 E GRAND AVE, STE 300 DES MOINES, IA 50309
IOWA DIVISION OF LABOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEPT OF INSPECTIONS, APPEALS, & LICENSING 6200 PARK AVE, STE 100 DES MOINES, IA 50321
IRVING INSPECTIONS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	825 W IRVING BLVD, 2ND FL IRVING, TX 75060
ITALY CITY HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PERMITS & APPLICATIONS 161 W MAIN ST PO BOX 840 ITALY, TX 76651
JEFFERSON COUNTY, COLORADO TAX ASSESSOR'S OFFICE	SALES & USE	100 JEFFERSON COUNTY PARKWAY, SUITE 2500 GOLDEN, CO 80419
JUSTIN PUBLIC WORKS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	415 N COLLEGE AVE PO BOX 129 JUSTIN, TX 76247

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KANKAKEE COUNTY PLANNING & ZONING DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	189 E COURT ST, RM 201 KANKAKEE, IL 60901
KANSAS CITY, KANSAS	SALES & USE TAX	710 N 7TH ST KANSAS CITY, KS 66101
KANSAS CITY, MISSOURI	INCOME TAX	CITY HALL, 2ND FL 414 E 12TH ST KANSAS CITY, MO 64106
KANSAS DEPARTMENT OF REVENUE	INCOME TAX	PO BOX 750260 TOPEKA, KS 66699
KANSAS DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 3506 TOPEKA, KS 66625
KANSAS OFFICE OF THE STATE BANK COMMISSIONER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIVISION OF BANKING 700 SW JACKSON ST, STE 300 TOPEKA, KS 66603
KENTON COUNTY, KENTUCKY	INCOME TAX	1840 SIMON KENTON WAY, STE 3300 COVINGTON, KY 41011
KENTUCKY DEPARTMENT OF REVENUE	INCOME TAX	501 HIGH STREET FRANKFORT, KY 40601
KINGSTON ELECTRICAL BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BOARDS & COMMISSIONS 420 BROADWAY KINGSTON, NY 12401
LAKE IN THE HILLS COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING COMMISSIONER 600 HARVEST GATE LAKE IN THE HILLS, IL 60156
LANSING BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3141 RIDGE RD LANSING, IL 60438
LEANDER CITY HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DEVELOPMENT SERVICES 201 N BRUSHY ST LEANDER, TX 78641
LEMONT BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	418 MAIN ST LEMONT, IL 60439



<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
LEXINGTON-FAYETTE URBAN COUNTY, KENTUCKY	INCOME TAX	200 E MAIN ST LEXINGTON , KY 40507
LINCOLNWOOD VILLAGE COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6900 N LINCOLN AVE LINCOLNWOOD, IL 60712
LOCKPORT BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	222 E 9TH ST, 2ND FL LOCKPORT, IL 60441
LOMBARD COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	255 E WILSON AVE LOMBARD, IL 60148-3969
LOUISIANA DEPARTMENT OF REVENUE	INCOME TAX	POST OFFICE BOX 201 BATON ROUGE, LA 70821-0201
LOUISIANA LICENSING BOARD FOR CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	600 NORTH ST BATON ROUGE, LA 70802
LOUISIANA OFFICE OF FINANCIAL INSTITUTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8660 UNITED PLZ BLVD, 2ND FL BATON ROUGE, LA 70809-7024
LOUISIANA SECRETARY OF STATE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMERCIAL DIV 8585 ARCIVES AVE BATON ROUGE, LA 70809
LUANNE GREER DICKSON COUNTY, TENNESSEE DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COUNTY CLERK 4 CHARLOTTE SQ PO BOX 220 CHARLOTTE, TN 37036
LYNWOOD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 21460 LINCOLN HWY LYNWOOD, IL 60411
LYON COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	27 S MAIN ST YERINGTON, NV 89447
LYON COUNTY, NEVADA CLERK AND TREASURERS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	27 S MAIN ST YERINGTON, NV 89447
MA BOARD OF REGISTRATION OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 WASHINGTON ST, STE 710 BOSTON , MA 02118

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
MA OFFICE OF CONSUMER AFFAIRS & BUSINESS REGULATION - DIVISION OF BANKS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 WASHINGTON ST, 10TH FL BOSTON, MA 02118-6400
MADERA COUNTY, CALIFORNIA COMMUNITY AND ECONOMIC DEVELOPMENT, PLANNING DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 W 4TH ST, STE 3100 MADERA, CA 93637
MAINE DEPARTMENT OF REVENUE	SALES & USE TAX	51 COMMERCE DR AUGUSTA, ME 04332
MALVERNE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	99 CHURCH ST MALVERNE, NY 11565
MANHATTAN VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING AND DEVELOPMENT 260 MARKET PL MANHATTAN, IL 60442
MARIN COUNTY, CALIFORNIA DEPARTMENT OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3501 CIVIC CENTER DR, STE 225 SAN RAFAEL, CA 94903
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	INCOME TAX, SALES & USE TAX	301 W. PRESTON STREET ROOM 801 BALTIMORE, MD 21201-2395
MARYLAND DEPARTMENT OF LABOR, LICENSING AND REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING 1100 N EUTAW ST BALTIMORE, MD 21201
MASSACHUSETTS BOARD OF STATE EXAMINERS OF ELECTRICIANS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 WASHINGTON ST, STE 710 BOSTON, MA 02118
MASSACHUSETTS DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	200 ARLINGTON STREET CHELSEA, MA 02150
MASSACHUSETTS OFFICE OF CONSUMER AFFAIRS & BUSINESS REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN HOME IMPROVEMENT CONTRACTOR PROG 1000 WASHINGTON ST, STE 710 BOSTON, MA 02118
MASSACHUSETTS OFFICE OF CONSUMER AFFAIRS & BUSINESS REGULATION - DIVISION OF BANKS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1000 WASHINGTON ST, 10TH FL BOSTON, MA 02118-6400

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
MASSACHUSETTS OFFICE OF CONSUMER AFFAIRS & BUSINESS REGULATION - DIVISION OF PROFESSIONAL LICENSURE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 BOYLSTON ST, STE 5100 BOSTON, MA 02116
MATTESON VILLAGE PLANNING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEVELOPMENT DIR 4900 VILLAGE COMMONS MATTESON, IL 60443
MAURY COUNTY, TENNESSEE VIA TN DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COUNTY CLERK 10 PUBLIC SQ COLUMBIA, TN 38401
MAYWOOD CODE ENFORCEMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	40 MADISON ST MAYWOOD, IL 60153
MD BOARD OF PROFESSIONAL ENGINEERS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1100 N EUTAW, RM 121 BALTIMORE, MD 21201
MELROSE PARK VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN RALPH SORCE 1000 N 25TH AVE MELROSE PARK, IL 60160
MENDOCINO COUNTY, CALIFORNIA DEPARTMENT OF TREASURER-TAX COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 LOW GAP RD, RM 1060 UKIAH, CA 95482
MENDOTA BUILDING INSPECTORS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	800 WASHINGTON ST MENDOTA, IL 61342
MERCED COUNTY, CALIFORNIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY & ECONOMIC DEVELOPMENT 2222 M ST, 2ND FL MERCED, CA 95340
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2407 N GRAND RIVER AVE LANSING, MI 48906
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS - BUREAU OF CONSTRUCTION CODES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2407 N GRAND RIVER AVE LANSING, MI 48906

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MICHIGAN DEPARTMENT OF TREASURY	INCOME TAX	P.O. BOX 30803 LANSING, MI 48909
MIDDLETOWN BOARD OF ELECTRICAL EXAMINERS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN LICENSING DIVISION 280 BROADWAY, 6TH FL NEW YORK, NY 10007
MIDLOTHIAN BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CONTRACTOR REGISTRATION 69 W WASHINGTON, #2830 CHICAGO, IL 60602
MINNESOTA DEPARTMENT OF COMMERCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	85 7TH PL E, STE 280 SAINT PAUL, MN 55101
MINNESOTA DEPARTMENT OF LABOR & INDUSTRY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	443 LAFAYETTE RD N SAINT PAUL, MN 55155
MINNESOTA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	MAIL STATION 1765 600 N. ROBERT ST. SAINT PAUL, MN 55145-1765
MINOOKA VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN GABE FRIEND 121 E MCEVILLY RD MINOOKA, IL 60447
MISSISSIPPI DEPARTMENT OF REVENUE	INCOME TAX	P. O. BOX 23191 JACKSON, MS 39225
MISSOURI DEPARTMENT OF REVENUE	INCOME TAX	HARRY S TRUMAN STATE OFFICE BUILDING 301 WEST HIGH STREET JEFFERSON CITY, MO 65101
MISSOURI DIFP - DIVISION OF FINANCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	TRUMAN STATE OFFICE BLDG, RM 630 JEFFERSON CITY, MO 65102
MOKENA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11004 CARPENTER ST MOKENA, IL 60448
MONEE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING SERVICES 5500 W WILSON ST MONEE, IL 60449

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MONTANA DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	125 N ROBERTSMITCHELL BLDG HELENA, MT 59604-5805
MONTANA DIVISION OF BANKING AND FINANCIAL INSTITUTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1227 11TH AVE, STE 100 HELENA, MT 59601
MONTGOMERY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 N RIVER ST MONTGOMERY, IL 60538
MONTGOMERY COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 N RIVER ST MONTGOMERY, IL 60538
MONTGOMERY COUNTY, MARYLAND CLERK OF THE CIRCUIT COURT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	50 MARYLAND AVE, N TWR, 1ST FL, RM 1300 ROCKVILLE, MD 20850
MONTGOMERY TOWNSHIP PLANNING AND ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1001 STUMP RD MONTGOMERYVILLE, PA 18936
MORRISVILLE CODE ENFORCEMENT OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	35 UNION ST MORRISVILLE, PA 19067
MORTON GROVE BUILDING AND INSPECTIONAL SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	6101 CAPULINA AVE MORTON GROVE, IL 60053
MOUNT PROSPECT BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	50 S EMERSON ST MOUNT PROSPECT, IL 60056
MUNDELEIN BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	300 PLAZA CIR MUNDELEIN, IL 60060
NAPERVILLE CITY CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	139 WATER ST, 1ST FL NAPERVILLE, IL 60540
NAPLATE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1711 W OTTAWA AVE OTTAWA, IL 61350
NASSAU COUNTY OFFICE OF CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMISSIONER 240 OLD COUNTRY RD, 3RD FL MINEOLA , NY 11501
NASSAU COUNTY POLICE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1490 FRANKLIN AVE MINEOLA , NY 11501

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NEBRASKA DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	NEBRASKA STATE OFFICE BLDG 301 CENTENNIAL MALL S LINCOLN, NE 68508
NELSON COUNTY, KENTUCKY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	113 E STEPHEN FOSTER AVE, 2ND FL BARDSTOWN, KY 40004
NEVADA DEPARTMENT OF TAXATION	INCOME TAX, SALES & USE TAX	1550 COLLEGE PARKWAY STE 115 CARSON CITY, NV 89706
NEVADA STATE CONTRACTORS BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5390 KIETZKE LN, STE 102 RENO, NV 89511
NEW CASTLE COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	GOVERNMENT CENTER 87 READS WAY NEW CASTLE, DE 19720
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	INCOME TAX	GOVERNOR HUGH GALLEN STATE OFFICE PARK 109 PLEASANT STREET (MEDICAL & SURGICAL BUILDING) CONCORD, NH 03301
NEW JERSEY DEPARTMENT OF LAW & PUBLIC SAFETY (OFFICE OF ATTORNEY GENERAL) - DIVISION OF CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	124 HALSEY ST NEWARK, NJ 07102
NEW JERSEY DEPARTMENT OF THE TREASURY	INCOME TAX	DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695
NEW JERSEY DEPARTMENT OF THE TREASURY - DIVISION OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	33 W STATE ST, 5TH FL TRENTON, NJ 08608
NEW LENOX VILLAGE BUILDING INSPECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 1 VETERANS PKWY NEW LENOX, IL 60451
NEW MEXICO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MICHAEL PADILLA 2550 CERRILLOS BLVD SANTA FE, NM 87505

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NEW MEXICO TAXATION & REVENUE DEPARTMENT	INCOME TAX, SALES & USE TAX	1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87505
NEW YORK CITY BUILDINGS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	280 BROADWAY NEW YORK, NY 10007
NEW YORK CITY DEPARTMENT OF BUILDINGS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	280 BROADWAY NEW YORK, NY 10007
NEW YORK CITY DEPARTMENT OF CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	42 BROADWAY, 9TH FL NEW YORK, NY 10004
NEW YORK STATE DEPT OF TAXATION AND FINANCE	INCOME TAX, SALES & USE TAX	PO BOX 5300 ALBANY, NY 12205
NEW YORK STATE EDUCATION DEPARTMENT - OFFICE OF THE PROFESSIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1411 BROADWAY NEW , NY 10018
NJ BOARD OF EXAMINERS OF ELECTRICAL CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PHILAMEANA TUCKER PO BOX 45006 NEWARK, NJ 07101
NORRIDGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4000 N OLCOTT AVE NORRIDGE, IL 60706
NORTH AMERICAN BOARD OF CERTIFIED ENERGY PRACTITIONERS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	56 CLIFTON COUNTRY RD, STE 202 CLIFTON PARK, NY 12065
NORTH CAROLINA BOARD OF EXAMINERS FOR ENGINEERS AND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4601 SIX FORKS RD, STE 310 RALEIGH, NC 27609
NORTH CAROLINA BOARD OF EXAMINERS OF ELECTRICAL CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	505 N GREENFIELD PKWY, STE 100 GARNER, NC 27529
NORTH CAROLINA DEPARTMENT OF REVENUE	INCOME TAX	PO BOX 25000 RALEIGH, NC 27640-0640
NORTH CAROLINA DEPARTMENT OF REVENUE	SALES & USE TAX	501 N WILMINGTON ST RALEIGH, NC 27640-0520
NORTH CAROLINA LICENSING BOARD FOR GENERAL CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5400 CREEDMOOR RD RALEIGH, NC 27612

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NORTH DAKOTA DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	501 N WILMINGTON ST RALEIGH, NC 27604
NORTHBROOK VILLAGE BUILDING, DEVELOPMENT & PLANNING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1225 CEDAR LN NORTHBROOK, IL 60062
NV BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1755 E PLUMB LN, STE 258 RENO, NV 89502
NYC DCA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	42 BROADWAY NEW YORK, NY 10004
OAK FOREST BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	15440 S CENTRAL AVE OAK FOREST, IL 60452
OAK PARK BUILDING AND ZONING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14000 OAK PARK BLVD OAK PARK, MI 48237
OHIO CONSTRUCTION INDUSTRY LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	77 S HIGH ST, 23RD FL COLUMBUS, OH 43215-6133
OHIO DEPARTMENT OF TAXATION	INCOME TAX	BUSINESS TAX DIVISION PO BOX 16158 COLUMBUS, OH 43216
OHIO DEPARTMENT OF TAXATION	SALES & USE TAX	4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229
OHIO STATE BOARD OF PROFESSIONAL ENGINEERS AND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	77 S HIGH ST, STE 2472 COLUMBUS, OH 43215
OKLAHOMA DEPARTMENT OF CONSUMER CREDIT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	629 NE 28TH ST OKLAHOMA CITY, OK 73105
OKLAHOMA TAX COMMISSION	INCOME TAX, SALES & USE TAX	300 N BROADWAY AVE. OKLAHOMA CITY, OK 73102
ORANGE COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	301 S ROSALIND AVE ORLANDO, FL 32801
ORANGE COUNTY TAX COLLECTORS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	301 A ROSALIND AVE ORLANDO, FL 32801



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ORANGE COUNTY, CALIFORNIA	PROPERTY TAX	ATTN TREASURER-TAX COLLECTOR 601 N ROSS ST, 2ND FL SANTA ANA, CA 92701-4091
OREGON CONSTRUCTION CONTRACTORS BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	201 HIGH ST SE, STE 600 SALEM, OR 97301
OREGON DEPARTMENT OF CONSUMER AND BUSINESS SERVICES - DIVISION OF FINANCE AND CORPORATE SECURITIES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	350 WINTER ST NE, RM 410 SALEM, OR 97301
OREGON DEPARTMENT OF REVENUE	INCOME TAX	955 CENTER ST NESALEM, OR 97301- 2555
ORLAND PARK VILLAGE DEVELOPMENT SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14700 S RAVINIA AVE ORLAND PARK, IL 60462
OTTAWA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	101 S HICKORY, 2ND FL PO BOX 60 OTTOWA, KS 66067
PALOS HEIGHTS BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7607 W COLLEGE DR PALOS HEIGHTS, IL 60463
PALOS HILLS BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10335 S ROBERTS RD PALOS HILLS, IL 60465
PARK FOREST BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	350 VICTORY DR, 2ND FL PARK FOREST , IL 60466
PENNSYLVANIA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	PO BOX 280427 HARRISBURG, PA 17128-0427
PENNSYLVANIA DEPARTMENT OF STATE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	401 NORTH ST, RM 302 HARRISBURG, PA 17120
PENNSYLVANIA OFFICE OF ATTORNEY GENERAL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	16TH FL, STRAWBERRY SQ HARRISBURG, PA 17120
PIKES PEAK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2880 INTERNATIONAL CIR COLORADO SPRNGS, CO 80910
PLACER COUNTY, CALIFORNIA TREASURER-TAX COLLECTOR	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2976 RICHARDSON DR AUBURN, CA 95603

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PLAINFIELD BUILDING AND CODE ENFORCEMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	24401 W LOCKPORT ST PLAINFIELD, IL 60544
PLANO BUILDING INSPECTIONS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1520 K AVE PLANO , TX 75074
PRINCE GEORGE'S COUNTY, MARYLAND CLERK OF THE CIRCUIT COURT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MAHASIN EL AMIN 14735 MAIN ST UPPER MARLBORO, MD 20772
PROSPECT HEIGHTS BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8 N ELMHURST RD PROSPECT HEIGHTS , IL 60070
PUERTO RICO DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	EDIFICIO INTENDENTE RAMIREZ 10 PASEO COVADONGA SAN JUAN, PR 00901
PUTNAM COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	40 GLENEIDA AVE CARMEL, NY 10512
PUTNAM COUNTY CONSUMER AFFAIRS DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	110 OLD RTE 6, BLDG 3 CARMEL, NY 10512
RHODE ISLAND BOARDS FOR DESIGN PROFESSIONALS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	560 JEFFERSON BLVD, STE 100 WARWICK, RI 02886
RHODE ISLAND CONTRACTORS REGISTRATION AND LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	560 JEFFERSON BLVD, STE 100 WARWICK, RI 02886
RHODE ISLAND DEPARTMENT OF BUSINESS REGULATION - DIVISION OF BANKING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1511 PONTIAC AVE CRANSTON, RI 02920
RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1511 PONTIAC AVE CRANSTON, RI 02920
RHODE ISLAND DEPARTMENT OF REVENUE	INCOME TAX	DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908
RICHMOND VILLAGE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5600 HUNTER DR RICHMOND, IL 60071

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RIVERSIDE COUNTY, CALIFORNIA BUSINESS REGISTRATION AND LICENSING PROGRAM	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	COUNTY ADMIN CENTER 4080 LEMON ST, 14TH FL RIVERSIDE, CA 92502
ROCKFORD COMMUNITY &AMP; ECONOMIC DEVELOPMENT DEPARTMENT CONSTRUCTION AND DEVELOPMENT SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	425 E STATE ST ROCKFORD, IL 61104
ROCKLAND COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ALLISON PARRIS COUNTY OFFICE BLDG 11 NEW HEMPSTEAD RD NEW CITY, NY 10956
ROCKLAND COUNTY OFFICE CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	50 SANITORIUM RD, BLDG A, 8TH FL POMONA, NY 10970
ROLLING MEADOWS COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3600 KIRCHOFF RD ROLLING MEADOWS, IL 60008
ROMEOVILLE COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN JOSH POTTER 1050 ROMERO RD ROMEROVILLE, IL 60446
ROSELLE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN ANITE FURLIN 31 S PROSPECT ST ROSELLE, IL 60172
ROYAL PALM BEACH VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1050 ROYAL PALM BEACH BLVD ROYAL PALM BEACH, FL 33411
RUTHERFORD COUNTY, TENNESSEE DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	500 DEADERICK ST NASHVILLE, TN 37242
SACRAMENTO COUNTY, CALIFORNIA	PROPERTY TAX	915 I ST, RM 1214 SACRAMENTO, CA 95814
SALT LAKE COUNTY, UTAH	PROPERTY TAX	2001 S STATE ST, STE N2-300 SALT LAKE CITY, UT 84114
SAN BENITO COUNTY, CALIFORNIA VIA HDL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8839 N CEDAR AVE, #212 FRESNO, CA 93720

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
SAN BERNARDINO COUNTY, CALIFORNIA	PROPERTY TAX	ATTN TAX COLLECTOR 268 W HOSPITALITY LANE, 1ST FL SAN BERNARDINO, CA 92415-0360
SAN DIEGO COUNTY, CALIFORNIA	PROPERTY TAX	1600 PACIFIC HWY, RM 162 SAN DIEGO, CA 92101
SANTA CLARA COUNTY, CALIFORNIA	PROPERTY TAX	110 W TASMAN DR SAN JOSE, CA 95134
SAUK VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	21801 TORRENCE AVE SAUK VILLAGE, IL 60411
SCHAUMBURG	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	101 SCHAUMBERG CT SCHAUMBURG, IL 60193-1878
SCHILLER PARK VILLAGE ADMINISTRATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4501 N 25TH AVE SCHILLER PARK, IL 60176
SECRETARY OF STATE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2 S SALSBUURY ST RALEIGH, NC 27601-2903
SHOREWOOD VILLAGE BUILDING & ZONING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 TOWN CENTER BLVD SHOREWOOD, IL 60404
SIMSBURY TOWN ASSESSORS OFFICE	PROPERTY TAX	933 HOPMEADOW ST SIMSBURY, CT 06070
SKOKIE COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	5127 OAKTON ST SKOKIE , IL 60077
SOUTH CAROLINA DEPARTMENT OF CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	293 GREYSTONE BLVD, STE 400 COLUMBIA , SC 29210
SOUTH CAROLINA DEPARTMENT OF LABOR, LICENSING AND REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	110 CENTERVIEW DR COLUMBIA, SC 29210
SOUTH CAROLINA DEPARTMENT OF LABOR, LICENSING AND REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	110 CENTERVIEW DR COLUMBIA, SC 29210
SOUTH CAROLINA DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	300A OUTLET POINTE BOULEVARD COLUMBIA, SC 29210
SOUTH CAROLINA OFFICE OF REGULATORY STAFF	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1401 MAIN ST, STE 900 COLUMBIA, SC 29201

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
SOUTH CHICAGO HEIGHTS BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN NICHOLAS GONCHER 3317 CHICAGO RD SOUTH CHICAGO HEIGHTS , IL 60411
SOUTH DAKOTA DEPARTMENT OF REVENUE	PROPERTY TAX	445 E CAPITOL AVE PIERRE, SD 57501-3185
SOUTH HOLLAND BUILDING AND CODE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	16226 WAUSAU AVE SOUTH HOLLAND , IL 60473
SOUTHAMPTON TOWN LICENSING REVIEW BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	116 HAMPTON RD SOUTHAMPTON , NY 11968
ST. JOHNS COUNTY BUILDING SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4040 LEWIS SPEEDWAY ST AUGUSTINE, FL 32084
STAR BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	10769 W STATE ST STAR, ID 83669
STATE BOARD OF LICENSURE FOR ARCHITECTS, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1560 BROADWAY, STE 1350 DENVER, CO 80202
STATE OF CONNECTICUT DEPT OF REVENUE SERVICE	SALES & USE TAX	25 SIGOURNEY STREET STE 2 HARTFORD, CT 06106
STATE OF NEW JERSEY DIVISION OF TAXATION	SALES & USE TAX	PO BOX 999 TRENTON, NJ 08646
STATE OF VERMONT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	89 MAIN ST MONTPELIER, VT 05602
STONE PARK VILLAGE HALL	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1825 N 32N AVE STONE PARK, IL 60165
SUFFOLK COUNTY CONSUMER AFFAIRS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	WILLIAM J LINDSAY COUNTY COMPLEX 725 VETERANS MEMORIAL HWY SMITHTOWN, NY 11787
SULLIVAN COUNTY ELECTRIC LICENSES BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 N ST PO BOX 5012 MONTICELLO, NY 12701-5012

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
SUSSEX COUNTY, VIRGINIA	SALES & USE TAX	15074 COURTHOUSE RD SUSSEX, VA 23884
SYCAMORE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	519 W STATE ST SYCAMORE, IL 60178
TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE - BOARD FOR LICENSING CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	500 JAMES ROBERTSON PKWY NASHVILLE, TN 37243-0565
TENNESSEE DEPARTMENT OF REVENUE	INCOME TAX, SALES & USE TAX	500 DEADERICK STREET ANDREW JACKSON STATE OFFICE BLDG NASHVILLE, TN 37242
TEXAS BOARD OF PROFESSIONAL ENGINEERS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1917 INTERSTATE 35 AUSTIN, TX 78741-3702
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	INCOME TAX, SALES & USE TAX	P.O. BOX 13528, CAPITOL STATION AUSTIN, TX 78711-3528
TEXAS DEPARTMENT OF LICENSING AND REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	920 COLORADO AUSTIN, TX 78701
TEXAS OFFICE OF CONSUMER CREDIT COMMISSIONER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2601 N LAMAR BLVD AUSTIN, TX 78705
TEXAS SECRETARY OF STATE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1019 BRAZOS ST AUSTIN, TX 78701
THE CITY OF FORT WORTH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 TEXAS ST FORT WORTH, TX 76102
TINLEY PARK VILLAGE BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	16250 S OAK PARK AVE TINLEY PARK, IL 60477
TOWN OF AMHERST	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MARK S BERKE 5583 MAIN ST WILLIAMSVILLE, NY 14221
TOWN OF APPLE VALLEY, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	14955 DALE EVANS PKWY APPLE VALLEY, CA 92307
TOWN OF ARGYLE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	308 DENTON ST ARGYLE, TX 76226

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TOWN OF ATHERTON, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	80 FAIR OAKS LN, 1ST FL ATHERTON , CA 94027
TOWN OF CAREFREE, ARIZONA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	8 SUNDIAL CIR PO BOX 740 CAREFREE, AZ 85377
TOWN OF CASTLE ROCK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 N WILCOX ST CASTLE ROCK, CO 80104
TOWN OF CASTLE ROCK, COLORADO FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	100 N WILCOX ST CASTLE ROCK, CO 80104
TOWN OF CAVE CREEK, ARIZONA OFFICE OF THE TOWN CLERK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	37622 N CAVE CREEK RD CAVE CREEK, AZ 85331
TOWN OF CHERAW, SOUTH CAROLINA TOWN CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	200 MARKET ST CHERAW, SC 29520
TOWN OF CORTE MADERA, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT300 TAMALPAIS DR CORTE MADERA , CA 94925
TOWN OF CROMWELL, CONNECTICUT	PROPERTY TAX	TOWN HALL 41 W ST CROMWELL, CT 06416
TOWN OF DANVILLE, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DIR / TREASURER 500 LA GONDA WAY DANVILLE, CA 94526
TOWN OF DURHAM, CONNECTICUT	PROPERTY TAX	30 TOWN HOUSE RD, 1ST FL DURHAM, CT 06422
TOWN OF EAST HAMPTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN JOSEPH PALERMO 300 PANTINGO PL, STE 104 EAST HAMPTON , NY 11973
TOWN OF ERIE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	645 HOLBROOK ST ERIE, CO 80516
TOWN OF ERIE, COLORADO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	645 HOLBROOK ST ERIE, CO 80516
TOWN OF FAIRFAX, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	142 BOLINAS RD FAIRFAX, CA 94930

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TOWN OF FAIRFIELD, CONNECTICUT	PROPERTY TAX	ATTN FINANCE DEPT 611 OLD POST RD FAIRFIELD, CT 06824
TOWN OF FLORENCE, ARIZONA CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	775 N MAIN ST PO BOX 2670 FLORENCE, AZ 85132
TOWN OF FOUNTAIN HILLS, ARIZONA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	16705 E AVE OF THE FOUNTAINS FOUNTAIN HILLS, AZ 85268
TOWN OF HEMPSTEAD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 WASHINGTON ST, 2ND FL HEMPSTEAD, NY 11550
TOWN OF HILLSBOROUGH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 1600 FLORIBUNDA AVE HILLSBORO, CA 94010
TOWN OF HILLSBOROUGH, CALIFORNIA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1600 FLORIBUNDA AVE HILLSBORO, CA 94010
TOWN OF LOOMIS, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	3665 TAYLOR RD LOOMIS, CA 95650
TOWN OF LOS ALTOS HILLS, CALIFORNIA BUSINESS LICENSING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	26379 FREMONT BLVD LOS ALTOS HILLS, CA 94022
TOWN OF LOS GATOS, CALIFORNIA BUSINESS LICENSE TAX DIVISION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	110 E MAIN ST LOS GATOS, CA 95030
TOWN OF MARANA, ARIZONA FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	MARANA MUNICIPAL COMPLEX 11555 W CIVIC CENTER DR MARANA, AZ 85653
TOWN OF MIDDLETOWN, VIRGINIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN MUNICIPAL CLERK 7875 CHURCH ST MIDDLETOWN, VA 22645
TOWN OF NEWINGTON, CONNECTICUT	PROPERTY TAX	200 GARFIELD ST NEWINGTON, CT 06111



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TOWN OF NORTH HEMPSTEAD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 176 PLANDOME RD MANHASSET, NY 11030
TOWN OF ORO VALLEY, ARIZONA CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	11000 N. LA CANADA DR ORO VALLEY, AZ 85737
TOWN OF OYSTER BAY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN PLANNING & DEVELOPMENT DEPT 74 AUDREY AVENUE OYSTER BAY, NY 11771
TOWN OF PORTOLA VALLEY, CALIFORNIA PLANNING AND BUILDING ASSISTANT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	765 PORTOLA RD PORTOLA VALLEY, CA 94028
TOWN OF SAHUARITA, ARIZONA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TOWN CLERK 375 W SAHUARITA CENTER WAY SAHUARTIA, AZ 85629
TOWN OF SHELTER ISLAND	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 38 N FERRY RD PO BOX 970 SHELTER ISLAND, NY 11964
TOWN OF TIMNATH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TOWN CLERK 4750 SIGNAL TREE DR TIMNATH, CO 80547
TOWN OF TIMNATH, COLORADO	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TOWN CLERK 4750 SIGNAL TREE DR TIMNATH, CO 80547
TOWN OF WETHERSFIELD, CONNECTICUT	PROPERTY TAX	ATTN TAX COLLECTION 505 SILAS DEANA HWY WETHERSFIELD, CT 06109
TOWN OF WHITE BLUFF, TENNESSEE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	WHITE BLUFF TOWN HALL 52 GRAHAM ST PO BOX 300 WHITE BLUFF, TN 37187
TOWN OF WINDSOR, CALIFORNIA ADMINISTRATIVE SERVICES DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9291 OLD REDWOOD HWY, BLDG 300A PO BOX 100 WINDSOR, CA 95492
TOWN OF WINDSOR, COLORADO	SALES & USE TAX	301 WALNUT ST WINDSOR, CO 80550

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TOWN OF WINDSOR, COLORADO FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	301 WALNUT ST WINDSOR, CO 80550
TOWN OF WOODSIDE, CALIFORNIA ADMINISTRATION DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2955 WOODSIDE RD WOODSIDE, CA 94062
TOWN OF YOUNGTOWN, ARIZONA CLERK'S OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	12030 NORTH CLUBHOUSE SQUARE YOUNGTOWN, AZ 85363
TOWN OF YOUNTVILLE, STATE OF CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DEPT 6550 YOUNT ST YOUNTVILLE, CA 94599
TOWN OF YUCCA VALLEY, CALIFORNIA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN FINANCE DIV 57090 TWENTYNINE PALMS HWY YUCCA VALLEY, CA 92284
TOWNSHIP OF HAMILTON, NEW JERSEY CLERKS OFFICE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	2090 GREENWOOD AVE HAMILTON TOWNSHIP, NJ 08609
TOWNSHIP OF WEST WINDSOR, NEW JERSEY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN TOWNSHIP CLERK 271 CLARKSVILLE RD WEST WINDSOR TOWNSHIP, NJ 08550
TRAVIS COUNTY, TEXAS	PROPERTY TAX	2433 RIDGEPOINT DR AUSTIN, TX 78754-5231
TUCSON FINANCE DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	201 N STONE AVE TUCSON, AZ 85701
U.S. CUSTOMS AND BORDER PROTECTION	CUSTOMS DUTIES & FEES	300 ALA MOANA BLVD. ROOM 2500 HONOLULU, HI 96850
ULSTER COUNTY ELECTRICAL LICENSING BOARD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	315 SHAMROCK LN KINGSTON, NY 12401
UNITED STATES INTERNAL REVENUE SERVICE	INCOME TAX	P.O. BOX 7704 SAN FRANCISCO, CA 94120-7704
UNIVERSITY PARK VILLAGE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN VILLAGE HALL 698 BURNHAM DR UNIVERSITY PARK, IL 60466
UTAH COUNTY, UTAH TREASURER	PROPERTY TAX	100 EAST CENTER STREET, SUITE 1200 PROVO, UT 84606

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UTAH DEPARTMENT OF FINANCIAL INSTITUTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	324 SOUTH STATE ST, STE 201 PO BOX 146800 SALT LAKE CITY, UT 84111
UTAH DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	HEBER M. WELLS BLDG 4TH FL 160 EAST 300 SOUTH SALT LAKE CITY, UT 84111
UTAH STATE TAX COMMISSION	INCOME TAX, SALES & USE TAX	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134-0260
VALLEY STREAM BUILDING DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	123 S. CENTRAL AVE VALLEY STREAM, NY 11580
VERMONT DEPARTMENT OF FINANCIAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	89 MAIN ST MONTPELIER, VT 05620
VERMONT DEPARTMENT OF TAXES	INCOME TAX, SALES & USE TAX	PO BOX 1881 MONTPELIER, VT 05601
VILLAGE OF CRETE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	524 WEST EXCHANGE ST CRETE, IL 60417
VILLAGE OF EAST ROCKAWAY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 376 ALTANTIC AVE EAST ROCKAWAY, NY 11518
VILLAGE OF FAIRFAX, OHIO	PROPERTY TAX	12000 GOVT CENTER PKWY, STE 549 FAIRFAX, VA 22035
VILLAGE OF HEMPSTEAD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1 WASHINGTON ST HEMPSTEAD, NY 11550
VILLAGE OF LAKE BARRINGTON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	23860 N. OLD BARRINGTON RDLAKE BARRINGTON, IL 60010
VILLAGE OF LAKE ZURICH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	505 TELSER RD LAKE ZURICH, IL 60047
VILLAGE OF LAWRENCE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	196 CENTRAL AVE LAWRENCE , NY 11559
VILLAGE OF LYNBROOK	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 1 COLUMBUS DR LYNBROOK, NY 11563

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VILLAGE OF MAZON	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	BUSINESS LICENSE & PERMITS 520 DEPOT ST MAZON, IL 60444
VILLAGE OF MINEOLA	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 155 WASHINGTON AVE MINEOLA, NY 11501
VILLAGE OF PALATINE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	BUILDING PERMITS & INSPECTIONS 200 E. WOOD ST PALATINE , IL 60067
VILLAGE OF PHOENIX	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN VILLAGE HALL 633 EAST 151ST ST PHOENIX, IL 60426
VILLAGE OF ROUND LAKE BEACH	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	COMMUNITY DEVELOPMENT 442 N. CEDAR LAKE RD ROUND LAKE, IL 60073
VILLAGE OF SEA CLIFF	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 300 SEA CLIFF AVE PO BOX 340 SEA CLIFF, NY 11579
VILLAGE OF STREAMWOOD	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 301 E. IRVING PARK RD STREAMWOOD, IL 60107
VILLAGE OF SUMMIT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT 7321 W 59TH ST SUMMIT, IL 60501
VILLAGE OF WESTCHESTER	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN COMMUNITY DEVELOPMENT 10300 W ROOSEVELT RD WESTCHESTER, IL 60154
VILLAGE OF WILLOW SPRINGS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUILDING DEPT ONE VILLAGE CIR WILLOW SPRINGS, IL 60480
VIRGINIA DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL REGULATION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9960 MAYLAND DR, STE 400 RICHMOND, VA 23233

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VIRGINIA DPOR - BOARD FOR CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9960 MAYLAND DR, STE 400 RICHMOND, VA 23233
VIRGINIA DPOR- BOARD FOR CONTRACTORS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	9960 MAYLAND DR, STE 400 RICHMOND, VA 23233
VIRGINIA TAX	INCOME TAX, SALES & USE TAX	P.O. BOX 1115 RICHMOND, VA 23218-1115
WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	7273 LINDERSON WAY SW TUMWATER, WA 98501
WASHINGTON STATE DEPARTMENT OF LICENSING	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BUSINESS LICENSING SERVICE PO BOX 9034 OLYMPIA, WA 98507
WASHINGTON STATE DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN BANKRUPTCY UNIT 2101 4TH AVE, STE 1400 SEATTLE, WA 98121
WASHINGTON STATE DEPARTMENT OF REVENUE	SALES & USE TAX	6500 LINDERSON WAY SW OLYMPIA, WA 98501
WASHOE COUNTY, NEVADA	PROPERTY TAX	C/O EGLET ADAMS ATTN ERICA ENTSMINGER, ESQ LAS VEGAS, NV 89101
WAUCONDA COMMUNITY DEVELOPMENT DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	109 W BANGS ST WAUCONDA, IL 60084
WEST VIRGINIA STATE TAX DEPARTMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	1001 LEE ST EAST CHARLESTON, WV 25301
WESTCHESTER COUNTY	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	ATTN CONSUMER PROTECTION 148 MARTINE AVE, RM 407 WHITE PLAINS, NY 10601
WESTCHESTER COUNTY CONSUMER PROTECTION	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	148 MARTINE AVE, RM 407 WHITE PLAINS, NY 10601
WESTMONT VILLAGE COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	31 W QUINCY ST WESTMONT , IL 60559
WI DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4822 MADISON YARDS WY MADISON, WI 53705

<b><u>TAXING AUTHORITY NAME</u></b>	<b><u>TYPE</u></b>	<b><u>ADDRESS</u></b>
WICOMICO COUNTY, MARYLAND CLERK OF THE CIRCUIT COURT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	101 N DIVISION ST, RM 105 SALISBURY, MD 21801
WILL CO LAND USE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	58 E CLINTON ST, STE 100 JOLIET, IL 60432
WILLIAMSON, TEXAS	PROPERTY TAX	904 S MAIN ST GEORGETOWN, TX 78626
WINFIELD VILLAGE COMMUNITY DEVELOPMENT	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	27W465 JEWELL RD WINFIELD, IL 60190
WISCONSIN DEPARTMENT OF FINANCIAL INSTITUTIONS	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4822 MADISON YARDS WAY, NORTH TWR MADISON, WI 53705
WISCONSIN DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 59 MADISON, WI 53785
WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	4822 MADISON YARDS WY MADISON, WI 53705
WOOD DALE COMMUNITY DEVELOPMENT DEPT.	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	404 WOOD DALE RD WOOD DALE, IL 60191
WYOMING DEPARTMENT OF REVENUE	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	122 WEST 25TH ST, STE E301 HERSCHLER BLDG E CHEYENNE, WY 82002
YOLO COUNTY, CALIFORNIA	PROPERTY TAX	625 COURT ST WOODLAND, CA 95695
YONKERS CONSUMER PROTECTION BUREAU	REGULATORY FEES, LICENSES AND OTHER MISCELLANEOUS TAXES	87 NEPPERHAN AVE, RM 212 YONKERS, NY 10701