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Proposed Counsel for the Debtors and Debtors-in-Possession

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

In re:	)	Chapter 11
GENESIS HEALTHCARE, INC., *et al.*,[1]	)	Case No. 25-80185 (SGJ)
Debtors.	)	(Joint Administration Requested) (Emergency Hearing Requested)

DEBTORS' EMERGENCY MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING DEBTORS TO PAY CERTAIN PREPETITION TAXES, FEES, AND RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF

[1] The last four digits of Genesis Healthcare, Inc's federal tax identification number are 4755. There are 299 Debtors in these chapter 11 cases, for which the Debtors have requested joint administration. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at https://dm.epiq11.com/Genesis. The location of Genesis Healthcare, Inc.'s corporate headquarters and the Debtors' service address is 101 East State Street, Kennett Square, PA 19348.

EMERGENCY RELIEF HAS BEEN REQUESTED. RELIEF IS REQUESTED NOT LATER THAN 9:30 A.M. (CT) ON JULY 11, 2025.

IF YOU OBJECT TO THE RELIEF REQUESTED OR YOU BELIEVE THAT EMERGENCY CONSIDERATION IS NOT WARRANTED, YOU MUST APPEAR AT THE HEARING IF ONE IS SET, OR FILE A WRITTEN RESPONSE PRIOR TO THE DATE THAT RELIEF IS REQUESTED IN THE PRECEDING PARAGRAPH. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

A VIRTUAL HEARING WILL BE CONDUCTED ON THIS MATTER ON JULY 11, 2025 AT 9:30 A.M. (CT) AT THE EARLE CABELL FEDERAL BUILDING, 1100 COMMERCE STREET, 14TH FLOOR, COURTROOM 1, DALLAS, TEXAS, 75242.

YOU MAY PARTICIPATE IN THE HEARING EITHER IN PERSON OR BY AN AUDIO AND VIDEO CONNECTION.

AUDIO COMMUNICATION WILL BE BY USE OF THE COURT'S DIAL-IN FACILITY. YOU MAY ACCESS THE FACILITY AT 1-650-479-3207. VIDEO COMMUNICATION WILL BE BY THE USE OF THE CISCO WEBEX PLATFORM. CONNECT VIA THE CISCO WEBEX APPLICATION OR CLICK THE LINK ON JUDGE JERNIGAN'S HOME PAGE. THE MEETING CODE IS 2304 154 2638. CLICK THE SETTINGS ICON IN THE UPPER RIGHT CORNER AND ENTER YOUR NAME UNDER THE PERSONAL INFORMATION SETTING.

HEARING APPEARANCES MUST BE MADE ELECTRONICALLY IN ADVANCE OF ELECTRONIC HEARINGS. TO MAKE YOUR APPEARANCE, CLICK THE "ELECTRONIC APPEARANCE" LINK ON JUDGE JERNIGAN'S HOME PAGE. SELECT THE CASE NAME, COMPLETE THE REQUIRED FIELDS AND CLICK "SUBMIT" TO COMPLETE YOUR APPEARANCE.

Genesis Healthcare, Inc. ("Genesis") and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), hereby move (the "Motion") for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the "Interim Order" and the "Final Order," respectively), granting the relief described below. In support thereof, the Debtors rely upon the *Declaration of Louis E. Robichaux IV in Support of Chapter 11 Petitions and First Day Pleadings* (the "First Day Declaration"),[2] filed contemporaneously herewith. In further support of the Motion, the Debtors respectfully represent as follows:

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

RELIEF REQUESTED

1. By the Motion, the Debtors respectfully request entry of the Interim Order and the Final Order, (a) authorizing, but not directing, the Debtors to remit and pay, in their discretion, the Taxes and Fees (as defined below) that accrued or arose prior to the Petition Date (as defined below) and will become due and payable during the pendency of the Chapter 11 Cases (as defined below) to the Taxing Authorities (as defined below) in the ordinary course of business, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, without prejudice to the Debtors' rights to contest the amounts and/or priority of any Taxes and Fees on any grounds they deem appropriate;[3] and (b) granting related relief.

2. The Debtors also request that the Interim Order and the Final Order authorize the Debtors' banks and other financial institutions (collectively, the "Banks") to receive, process, honor, and pay any and all checks and other forms of payment drawn on the Debtors' bank accounts, including fund transfers and electronic payment requests, to the extent they relate to any of the foregoing and to rely on the Debtors' direction to pay amounts authorized under the Motion, provided that sufficient funds are available in the applicable accounts to make such payments.

JURISDICTION AND VENUE

3. The Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984, entered by the United States District Court for the Northern District of Texas. This matter is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

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[3] This Motion neither affects the Debtors' ability to contest the amount or basis of any Taxes and Fees that may be due to the various Taxing Authorities nor requires the Debtors to pay any of the applicable Taxes and Fees. Accordingly, the Debtors reserve all of their rights and defenses related thereto.

4. The legal predicates for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rules 1001-1(b) and 9013-1 of the *Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas* (the "Local Rules") and Section B.8(d) the *Procedures for Complex Cases in the Northern District of Texas, effective February 6, 2023* (the "Complex Case Procedures").

BACKGROUND

I. The Chapter 11 Cases

5. On July 9, 2025 (the "Petition Date"), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the "Chapter 11 Cases") in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (the "Court"). Contemporaneously herewith, the Debtors have requested procedural consolidation and joint administration of the Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). The Debtors continue to operate their business and manage their property as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

6. To date, the Office of the United States Trustee for Region 6 (the "U.S. Trustee") has not appointed an official committee in the Chapter 11 Cases, nor has any trustee or examiner been appointed.

7. Additional information regarding the Debtors and the Chapter 11 Cases, including the Debtors' business operations, capital structure, financial condition, and the reasons for and objectives of the Chapter 11 Cases, is set forth in the First Day Declaration.

II. The Debtors' Taxes and Fees

8. In the ordinary course of business, the Debtors collect, withhold, and incur various (a) use, income, property, provider, franchise, gross receipts, and business privilege taxes (collectively, the "Taxes") and (b) business license, compliance, and regulatory fees and other similar assessments (the "Regulatory and Licensing Fees" and collectively, with the Taxes, the "Taxes and Fees").[4] The Debtors remit or pay the Taxes and Fees as incurred or on a monthly, quarterly, semiannual, or annual basis to various U.S. federal, state, and local governments and municipalities, and other taxing and licensing authorities (collectively, the "Taxing Authorities"), identified on the schedule attached hereto as **Exhibit C**.[5]

9. The Taxes and Fees are remitted and paid by the Debtors through checks, wires, and electronic transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately $59,315,000 in Taxes and Fees relating to the prepetition period will become due and owing to the Taxing Authorities after the Petition Date, and approximately $27,945,000 will be due and owing within the first 30 days of the Chapter 11 Cases (the "Interim Period"). Accordingly, the Debtors seek authority, but not direction, to pay the Taxes and Fees, including those arising prepetition, in the ordinary course of business consistent with past practices.

10. In summary, the Taxes and Fees consist of the following:

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[4] By this Motion, the Debtors are not seeking authorization with respect to payment of payroll taxes and withholdings related to the Debtors' employees. Rather, such authorization is sought pursuant to the *Debtors' Emergency Motion for Entry of Interim and Final Orders Authorizing Debtors to (I) Pay Prepetition Wages, Compensation, and Employee Benefits, (II) Continue Certain Employee Benefit Programs in the Ordinary Course, and (III) Granting Related Relief*, filed contemporaneously herewith.

[5] Inclusion of a Taxing Authority on **Exhibit C** does not constitute an acknowledgement by the Debtors that the Debtors owe any obligation to such Taxing Authority or that such Taxing Authority will be paid pursuant to any order entered on this Motion.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due in Next 30 Days
Use Taxes	Taxes imposed on the purchase of certain goods and services	$145,000	$145,000
Income Taxes	Taxes imposed on income earned by the Debtors	$315,000	$50,000
Owned Real Property Taxes	Taxes and obligations related to real property owned or leased by the Debtors	$3,900,000	$3,300,000
Leased Real Property Taxes		$1,500,000	$1,500,000
Personal Property Taxes	Taxes and obligations related to personal property	$300,000	$250,000
Provider Assessments	Assessments imposed in certain states for operations of healthcare facilities and provision of healthcare services	$50 million	$20.2 million
Franchise Taxes	Taxes imposed in certain states which are necessary to conduct business in such states	$820,000	$375,000
Gross Receipts Taxes	Taxes imposed on gross receipts over a certain amount in certain jurisdictions	$2,000,000	$2,000,000
Business Privilege Taxes	Taxes assessed against gross receipts by certain localities	$75,000	$75,000
Regulatory and Licensing Fees	Taxes and fees required to comply with various local and federal regulations	$260,000	$50,000
	Total	$59,315,000	$27,945,000

A. Use Taxes

11. The Debtors are required to pay use taxes in connection with purchases from certain vendors in the ordinary course of business (collectively, the "Use Taxes"). Use Taxes are a type of excise tax that typically arise if a supplier does not have business operations in the state in which it is supplying goods, and therefore, does not charge sales tax on goods that are otherwise taxable to the purchaser. In these cases, applicable law generally requires the Debtors to subsequently pay Use Taxes on such purchases to the Taxing Authorities. The Debtors estimate that, as of the

Petition Date, approximately $145,000 in Use Taxes have accrued but are not yet payable. Of that amount, the Debtors estimate that approximately $145,000 will become due and owing in the Interim Period.

B. Income Taxes

13. The Debtors are subject to income taxation by the federal government and certain state and local governments (collectively, the "Income Taxes"). The Debtors estimate that, as of the Petition Date, approximately $315,000 in Income Taxes have accrued but are not yet payable. Of that amount, the Debtors estimate that approximately $50,000 will become due and owing in the Interim Period. Upon entry of the Final Order, the Debtors seek authority, but not direction, to pay all prepetition Income Taxes in the ordinary course as they come due during the Chapter 11 Cases.

C. Property Taxes

i. Real Property Taxes

14. As discussed in the First Day Declaration, the Debtors operate approximately 175 skilled nursing and assisted living facilities (collectively, the "Facilities") in numerous states and, accordingly, various state and local governments in jurisdictions where the Facilities are located have the authority to levy property taxes against the Debtors' owned and leased real property.

a. Owned Real Property Taxes

15. In total, the Debtors own the real property interests in four Facilities (the "Owned Real Property") but otherwise lease the Facilities from other third-party landlords. With respect to the Owned Real Property, the Debtors pay the real property taxes (the "Owned Real Property Taxes") directly to the applicable Taxing Authority. The timing of payment of the Owned Real Property Taxes varies by jurisdiction, but typically, the Debtors pay the Owned Real Property

Taxes in various installments over the course of the year, depending on how the relevant tax is assessed. The Debtors estimate that, as of the Petition Date, approximately $3,900,000 in Owned Real Property Taxes have accrued but are not yet payable. Of that amount, the Debtors estimate that approximately $3,300,000 will become due and owing in the Interim Period. Upon entry of the Final Order, the Debtors seek authority, but not direction, to pay all prepetition Owned Real Property Taxes in the ordinary course as they come due during the Chapter 11 Cases.

b. Leased Real Property Taxes

16. The remaining Facilities operated by the Debtors are leased (the "Leased Real Property") by the Debtors from various landlords (collectively, the "Landlords"), typically through triple-net lease structures. Because the Landlords own the real property interests, the Landlords are the ultimate obligors with respect to the real property taxes for the Leased Real Property. However, due to the triple-net lease structures, the Debtors are also obligated to pay real estate taxes owed by the Landlords under the terms of the leases (collectively, the "Leased Real Property Taxes," and together with the Owned Real Property Taxes, the "Real Property Taxes"), which are passed through by the Landlords to the Debtors for payment.[6] The Debtors pay the Leased Real Property Taxes on behalf of the Landlords either to the applicable Taxing Authority in installments paid over the course of the year, or to the applicable landlord in a pre-funded escrow as a component of monthly rent. The Debtors estimate that, as of the Petition Date, approximately $1,500,000 in Leased Real Property Taxes have accrued but are not yet payable, all of which will become due and owing in the Interim Period. The Debtors seek authority, but not direction, to pay

[6] The Debtors seek only the authority, not the direction, to continue paying Leased Real Property Taxes for certain Landlords in order to avoid disruption of their businesses. The Debtors reserve the right to dispute any alleged obligation to pay taxes assessed against their Landlords.

all prepetition Leased Real Property Taxes in the ordinary course as they come due during the Chapter 11 Cases.

17. In sum, as of the Petition Date, the Debtors estimate that approximately $5,400,000 in Real Property Taxes have accrued for the prior tax year that the Debtors are obligated to pay for their Owned Real Property or Leased Real Property, of which $4,800,000 will become due and owing during the Interim Period. The Debtors seek authority, but not direction, to pay the Real Property Taxes that are obligations of the Debtors in the ordinary course of business, whether held in escrow for certain of the Debtors' landlords or paid to the applicable Taxing Authority by the Debtors.

ii. Personal Property Taxes

18. State and local laws in many of the jurisdictions where the Debtors operate generally grant Taxing Authorities the power to levy property taxes against the Debtors' personal property (collectively, the "Personal Property Taxes"), which are paid in installments throughout the applicable tax year. The Debtors estimate that approximately $300,000 in Personal Property Taxes have accrued as of the Petition Date, approximately $250,000 of which will become due and owing in the Interim Period. Upon entry of the Final Order, the Debtors seek authority, but not direction, to pay all prepetition Personal Property Taxes in the ordinary course as they come due during the Chapter 11 Cases.

D. Provider Assessments

19. Certain states in which the Debtors operate their Facilities charge an assessment amount based on the number of residents treated per day at the Facilities (collectively, the "Provider Assessments"). The Provider Assessments are typically paid on a monthly, quarterly, or biannual basis depending on the applicable Taxing Authority. The Debtors estimate that, as of

the Petition Date, approximately $50 million in prepetition Provider Assessments, of which approximately $31 million accrued in 2024. The Debtors estimate that approximately $20.2 million will become due and owing in the Interim Period and seek authority, but not direction, in their discretion to pay accrued but not yet due Provider Assessments for 2025 only in the ordinary course as they come due during the Chapter 11 Cases.[7]

E. Franchise Taxes

20. The Debtors incur franchise taxes assessed by certain state governments to operate their business in the applicable jurisdiction and are also obligated to pay the franchise taxes incurred by certain landlords based upon such landlords' business of leasing the leased properties to the Debtors (collectively, the "Franchise Taxes").[8] With respect to Franchise Taxes incurred by landlords, such landlords typically invoice the Debtors for reimbursement of these taxes. The Debtors estimate that, as of the Petition Date, approximately $820,000 in Franchise Taxes have accrued but are not yet payable. Of that amount, the Debtors estimate that approximately $375,000 in Franchise Taxes will become due and owing in the Interim Period. By this Motion, the Debtors seek authority, but not direction, in their discretion to pay all prepetition Franchise Taxes in the ordinary course as they come due during the Chapter 11 Cases.

F. Gross Receipts Taxes and Business Privilege Taxes

21. The Debtors are subject to gross receipts taxes (collectively, the "Gross Receipts Taxes") in certain jurisdictions. Each Gross Receipts Tax is assessed on a monthly basis as a percentage of the Debtors' eligible gross receipts above a certain amount. The Debtors estimate

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7 Approximately $31.3 million in Provider Assessments charged by Pennsylvania accrued in 2024. The Debtors do not seek authority to pay the 2024 accrued Pennsylvania Provider Assessments at this time.

8 The Debtors seek only the authority, not the direction, to continue paying Franchise Taxes for certain Landlords in order to avoid disruption of their businesses. The Debtors reserve the right to dispute any alleged obligation to pay taxes assessed against their Landlords.

that, as of the Petition Date, approximately $2,000,000 in Gross Receipts Taxes have accrued as of the Petition Date, $2,000,000 of which will become due and owing in the Interim Period. The Debtors seek authority, but not direction, to pay all prepetition Gross Receipts Taxes in the ordinary course as they come due during the Chapter 11 Cases in the Debtors' sole and absolute discretion.

22. Similarly, the Debtors are subject to various business privilege taxes (collectively, the "Business Privilege Taxes") from certain local jurisdictions. Similar to Gross Receipts Taxes, the Business Privilege Taxes are assessed on a monthly basis against a certain percentage of the Debtors' gross receipts. The Debtors estimate that, as of the Petition Date, approximately $75,000 in Business Privilege Taxes have accrued as of the Petition Date, all of which will become due and owing in the Interim Period. The Debtors seek authority, but not direction, to pay all prepetition Business Privilege Taxes in the ordinary course as they come due during the Chapter 11 Cases in the Debtors' sole and absolute discretion.

G. Regulatory and Licensing Fees

23. In the ordinary course of business, the Debtors incur the Regulatory and Licensing Fees which relate to compliance with laws and regulations in jurisdictions in which the Debtors operate. For example, the Debtors are required to obtain regulatory licenses for their Facilities and other ancillary businesses in order to operate in various states. Additionally, the Debtors are required to have certain business licenses that are, in most instances, issued by a local taxing authority for the privilege of doing business in the local jurisdiction. Finally, as required by the Affordable Care Act (as extended by the Further Consolidated Appropriations Act), the Debtors, as issuers of specified health insurance policies, pay a fee to help fund the Patient-Centered Outcomes Research Institute (the "PCORI Fee"). The PCORI Fee for plan years ending between

October 1, 2024 and September 30, 2025 is approximately $50,000 and must be remitted to the IRS by July 31, 2025.

24. The Regulatory and Licensing Fees are paid by the Debtors to obtain a range of licenses and permits from a number of different Taxing Authorities. In some instances, the Debtors are required to pay certain of the Regulatory and Licensing Fees to third-party administrators who are responsible for remitting them to the applicable Taxing Authority. The methods for calculating amounts due for such licenses and permits, and the deadlines for paying such amounts, vary by jurisdiction. The Debtors estimate that approximately $260,000 in Regulatory and Licensing Fees is outstanding, approximately $50,000 of which will come due in the Interim Period. To the extent that any such fees were accrued but not paid prior to the Petition Date, the Debtors request authority to pay such amounts as they come due in the ordinary course of business.

H. Ongoing Audits and Notices of Assessment

25. While the Debtors have been subject to various ongoing audit investigations in the past, the Debtors are not currently subject to any ongoing audit investigations with respect to certain Taxes from prior years. The Debtors may be subject to further investigations on account of tax returns and/or tax obligations in prior years (collectively, the "Audits"). The Audits may result in additional prepetition Taxes together with interest and possible fines and penalties being assessed against the Debtors during the pendency of these Chapter 11 Cases.[9] Out of an abundance of caution, the Debtors seek authority, but not direction, to pay or remit obligations on account of the Audits as they arise in the ordinary course of the Debtors' business.

[9] The Debtors expressly reserve all rights with respect to any Audit and nothing herein shall be construed as an admission as to the validity of any Tax, amount due, or acknowledgement by the Debtors that the Debtors owe any obligation to such Taxing Authority with respect to any Audit. Furthermore, the Debtors expressly reserve the right to contest any Tax claimed to be due as a result of the Audits or otherwise.

26. Similarly, the Debtors are currently subject to certain notices of assessment (the "Notices") demanding payment of various outstanding amounts, plus penalties and interest, that the Debtors are in the process of contesting. To the extent that the contested process does not resolve in the Debtors' favor, the Notices may result in additional prepetition Taxes together with interest and possible fines and penalties being assessed against the Debtors during the pendency of these Chapter 11 Cases.[10] Out of an abundance of caution, the Debtors seek authority, but not direction, to pay or remit obligations on account of the Notices as they arise in the ordinary course of the Debtors' business.

III. Deferred Payroll Taxes

27. As set forth in the First Day Declaration, certain of the Debtors deferred their employer portion of payroll taxes for the period beginning March 27, 2020 until December 31, 2020 pursuant to section 2302(a)(1)-(2) of the CARES Act.[11] Such deferred amounts were due in part on December 31, 2021 and in full on December 31, 2022. Given the Debtors' liquidity constraints in advance of such payment dates, the Debtors failed to pay the outstanding deferrals to the IRS, meaning that penalties and interest continued to accrue and the IRS filed numerous federal tax liens against the Debtors for the outstanding deferral amounts.

28. Pursuant to certain Installment Agreements (Form 433-D) (the "Prepetition IRS Installment Agreements") executed by certain Debtors in July 2024 in favor the Department of

[10] The Debtors expressly reserve all rights with respect to any Notice and nothing herein shall be construed as an admission as to the validity of any Tax, amount due, or acknowledgement by the Debtors that the Debtors owe any obligation to such Taxing Authority with respect to any Notice. Furthermore, the Debtors expressly reserve the right to contest any Tax claimed to be due as a result of the Notice or otherwise.

[11] Sections 2302(a)(1)-(2) the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") allowed employers to defer, without penalty, the deposit and payment of their portion of Social Security taxes for the period beginning on March 27, 2020 until December 31, 2020. *See* Pub. L. 116-136, 134 Stat. 281 §§ 2302(a)(1)-(2), (d)(2) (Mar. 27, 2020). Section 2302(d)(3) of the CARES Act required employers to pay 50% of the eligible deferred amount by December 31, 2021 and the remaining amount of the eligible deferred amount by December 31, 2022. *Id.*, § 2302(d)(3).

Treasury – Internal Revenue Service (the "IRS"), certain Debtors (the "Prepetition IRS Obligors") agreed to pay to the IRS certain amounts otherwise due and payable relating to such Prepetition IRS Obligors' portion of employer payroll taxes (the "Prepetition Deferred Payroll Taxes") pursuant to an agreed payment schedule. The Prepetition Deferred Payroll Taxes are secured by liens on substantially all assets of the Prepetition IRS Obligors, as exhibited by a notice of federal tax lien filed against such Prepetition IRS Obligors prior to the Petition Date.

29. As of the Petition Date, the Debtors were indebted to the IRS, in the aggregate amount of approximately $103.7 million on account of the Prepetition Deferred Payroll Taxes outstanding under the Prepetition IRS Installment Agreements, plus all fees, charges and interests as provided under applicable law (collectively, the "Prepetition IRS Tax Obligations"). For the avoidance of doubt, the Debtors are not seeking authority to pay the Prepetition IRS Tax Obligations on a postpetition basis.

BASIS FOR RELIEF REQUESTED

I. Payment of Prepetition Taxes and Fees is Appropriate and Warranted in the Chapter 11 Cases.

30. There are several well-grounded bases to grant the relief requested in this Motion.

31. ***First***, a portion of the Taxes and Fees may be entitled to priority status under Bankruptcy Code section 507(a)(8) and therefore must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(a)(9)(C). Thus, payment of these Taxes and Fees at this time only affects the timing of the payment and does not prejudice the rights of other creditors. Moreover, to the extent the Debtors pay the Taxes and Fees in the ordinary course of business on the grounds that the payments are necessary for a successful reorganization, the Debtors will avoid the cost of paying additional accrued amounts to which the Taxing Authorities may be entitled, such as related

penalties. *See* 11 U.S.C. § 507(a)(8)(G) (granting priority status to a "penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss").

32. ***Second***, in some or all of the states in which the Debtors do business, liens can attach to property on which the Debtors have unpaid Taxes and Fees, thus potentially entitling the relevant Taxing Authorities to a secured claim against property of the Debtors' estates and the payment of postpetition interest and penalties. Secured claims must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(b)(2)(A). Payment of these Taxes and Fees will therefore affect only the timing of the payments, and not the amounts that would ultimately be payable to the applicable Taxing Authorities, and may, in some instances, allow the Debtors to avoid the payment of unnecessary interest and penalties.

33. ***Third***, Bankruptcy Code section 541(d) provides, in relevant part, that "[p]roperty in which the debtors hold, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estates under subsection (a)(1) or (a)(2) of this section only to the extent of the debtors' legal title to such property but not to the extent of any equitable interest in such property that the debtors do not hold." 11 U.S.C. § 541(d). As such, some of the Taxes and Fees may constitute "trust fund" taxes that the Debtors are required to collect from third parties and hold in trust for the benefit of such Taxing Authorities and may not constitute property of the estates. *See Begier* v. *IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property) *Matter of AI Copeland Enter., Inc.*, 991 F.2d 233, 237 (5th Cir. 1993) (holding that trust fund taxes are not property of the estate); *U.S. v. McConnell*, 258 B.R. 869, 874 (N.D. Tex. 2001) (holding immigration inspection fees were regulatory fees collected and held in trust by the Debtors and not property of the estate); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax

required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro* v. *N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under Bankruptcy Code section 541(d). *See, e.g., In re Gulf Consolidated Servs., Inc.*, 110 B.R. 267, 267-68 (Bankr. S.D. Tex. 1989); *In re Russman's Inc.*, 125 B.R. 520, 525 (Bank. E.D. Tenn. 1991); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987) (same). Accordingly, because the Debtors may have no equitable interest in any such trust fund Taxes and Fees, payment of such Taxes and Fees would not prejudice the rights of any of the Debtors' other creditors, and the Debtors should be permitted to pay them to the relevant Taxing Authorities as they become due.[12]

34. ***Fourth***, certain states and countries may impose personal liability on the Debtors' managers and officers to the extent the Debtors fail to meet their obligations to remit Taxes and Fees, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. In addition, the Debtors' failure to pay certain Taxes and Fees could cause some states to challenge the Debtors' right to operate their facilities and provide healthcare services within the states' jurisdictions. Addressing any action taken by these states would be costly and burdensome and would be an unnecessary distraction during these Chapter 11 Cases. Therefore, it is in the best interests of the Debtors' estates to eliminate the possibility of the foregoing distractions.

35. ***Fifth***, the use of estate assets to pay the Taxes and Fees should be authorized under Bankruptcy Code section 363(b) so long as there is some articulated business justification for doing so. *See, e.g.*, *In re ASARCO, L.L.C.*, 650 F.3d 593, 601 (5th Cir. 2011); *In re CEI Roofing,*

[12] 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.

Inc., 315 B.R. 50, 56 (Bankr. N.D. Tex. 2004); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of prepetition wages); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (finding that a debtor is entitled to pay certain prepetition creditors upon a showing that the payment is "essential to the continued operation of the business") (citations omitted); *In re CEI Roofing, Inc.*, 315 B.R. 50, 54-55 (Bankr. N.D. Tex. 2004) (citing *In re Kmart Corp.*, 359 F.3d at 872). Indeed, failure to pay such Taxes and Fees jeopardizes the Debtors' ability to continue to operate in various jurisdictions and may subject the Debtors' managers and officers to personal liability. Furthermore, Taxing Authorities may audit the Debtors if the Taxes and Fees are not timely paid and may also seek to impose liens on the Debtors' assets on account of unpaid "trust fund" Taxes and Fees. Cooperating with such audits and challenging and removing such liens would needlessly divert the Debtors' attention from their chapter 11 efforts. Prompt and regular payment of the Taxes and Fees would avoid any such unwarranted governmental action.

36. ***Sixth***, and finally, Bankruptcy Code section 105(a) provides that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Bankruptcy Code section 105(a) essentially codifies the Court's inherent equitable powers and ensures that bankruptcy courts have the "power to take whatever action is appropriate or necessary in aid of the exercise of their jurisdiction." *See* 2 Collier on Bankruptcy ¶ 105.01 (16th ed. 2024). The relief requested in this Motion is critical to the Debtors' operations and therefore is justified under Bankruptcy Code section 105(a).

37. Under Bankruptcy Code section 105(a), courts have used the "necessity of payment" rule to authorize debtors-in-possession to pay certain prepetition claims. Payment of the prepetition Taxes and Fees is justified under the "necessity of payment" rule, which

"recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition claims where such payment is essential to the continued operation of the debtor." *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176 ("The ability of a Bankruptcy Court to authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept."); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 826 (D. Del. 1999) (stating that where the debtor "cannot survive" absent payment of certain prepetition claims, the doctrine of necessity should be invoked to permit payment); *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (necessity of payment doctrine "teaches no more than, if payment of a claim which arose prior to reorganization is essential to the continued operation of the [business] during reorganization, payment may be authorized even if it is made out of corpus").

38. Such circumstances exist where, as here, the Debtors, are operating their businesses as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108 and thus are fiduciaries "holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value justifies) equity owners." *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Implicit in the duties of a chapter 11 debtor in possession is the duty "to protect and preserve the estate, including an operating business's going-concern value." *Id*. There are instances in which a debtor in possession can fulfill its fiduciary duty "only . . . by the preplan satisfaction of a prepetition claim." *Id.*

39. The Debtors' ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. As described above, the Taxing Authorities likely maintain certain secured or priority claims against the Debtors for the Taxes and Fees, and thus failure to pay the Taxes and Fees would be detrimental to the Debtors' estates. Payment of the Taxes and Fees, in the Debtors' discretion, is therefore necessary so they can meet their fiduciary duties as debtors-

in-possession under Bankruptcy Code sections 1107(a) and 1108. *See CoServ*, 273 B.R. at 497. Accordingly, such payment should be authorized under the doctrine of necessity and Bankruptcy Code sections 105(a), 1107, and 1108. Moreover, if certain Taxes and Fees remain unpaid, the Taxing Authorities may seek to recover such amounts directly from the Debtors' managers, officers, or employees, thereby distracting such key personnel from the administration of the Chapter 11 Cases. *See, e.g.*, *Schmehl* v. *Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel from their reorganization efforts 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 the Chapter 11 Cases.

40. The continued payment of the prepetition Taxes and Fees on their normal due dates ultimately will preserve the resources of the Debtors' estates. In particular, if such obligations are not timely paid, the Debtors will be required to expend time and money to resolve a multitude of issues related to such obligations, each turning on the particular terms of each Taxing Authority's applicable laws, including (a) whether the obligations are priority, secured, or unsecured in nature, (b) whether they are proratable or fully prepetition or postpetition, and (c) whether penalties, interest, attorneys' fees, and costs can continue to accrue on a postpetition basis and, if so, whether such penalties, interest, attorneys' fees, and costs are priority, secured, or unsecured in nature. The Debtors' desire to avoid unnecessary disputes with the Taxing Authorities—and expenditures of time and money resulting from such disputes—over a myriad of issues that are typically raised by such entities as they attempt to enforce their rights to collect taxes.

41. Moreover, the Debtors may suffer immediate and irreparable harm if the prepetition Taxes and Fees are not paid when they become due and payable. For instance, if the Debtors do not pay such amounts in a timely manner, the Taxing Authorities may impose audits, attempt to revoke the Debtors' skilled nursing operator licenses, suspend the Debtors' operations, and pursue other remedies that will harm the estates. Any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole.

42. Further, the federal government and states in which the Debtors operate have laws providing that the Debtors' officers, managers, directors, or other responsible employees could, under certain circumstances, be held personally liable for the nonpayment of such Taxes and Fees. To the extent any accrued Taxes and Fees of the Debtors were unpaid as of the Petition Date in these jurisdictions, the Debtors' officers and managers could be subject to lawsuits during the pendency of the Chapter 11 Cases. In such events, collection efforts by the Taxing Authorities would be extremely distracting for the Debtors and their managers and officers in their efforts to bring these Chapter 11 Cases to an expeditious conclusion.

43. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, particularly under the circumstances of these Chapter 11 Cases, and is in the best interests of the Debtors, their estates, creditors, and other parties-in-interest, and therefore should be granted.

44. Courts in this district have routinely granted relief similar to that requested herein in other chapter 11 cases. *See, e.g., In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Tex. Feb. 12, 2025) [Docket No. 607]; *In re TGI Friday's Inc.*, Case No. 24-80069 (SGJ) (Bankr. N.D. Tex. Nov. 4, 2024) [Docket No. 70]; *In re Eiger BioPharmaceuticals,*

Inc., Case No. 24-80040 (SGJ) (Bankr. N.D. Tex. May 13, 2024) [Docket No. 252]; *In re Ebix, Inc.*, Case No. 23-80004 (SWE) (Bankr. N.D. Tex. Dec. 19, 2023) [Docket No. 61]; *In re Christian Care Ctrs., Inc.*, Case No. 22-80000 (SGJ) (Bankr. N.D. Tex. June 15, 2022) [Docket No. 150]; *In re Studio Movie Grill Holdings, LLC*, Case No. 20-32633 (SGJ) (Bankr. N.D. Tex. Nov. 19, 2020) [Docket No. 199]; *In re Senior Care Ctrs., LLC*, Case No. 18-33967 (BJH) (Bankr. N.D. Tex. Jan. 18, 2019) [Docket No. 389].

II. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers.

45. The Debtors also request that all applicable banks and other financial institutions be authorized to receive, process, honor, and pay all checks presented for payment, and to honor all electronic payment requests made by the Debtors, related to the obligations described herein, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to the Motion. The Debtors represent that they have sufficient availability of funds to pay any amounts described herein.

EMERGENCY CONSIDERATION

46. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003. Here, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these Chapter 11 Cases would

severely disrupt the Debtors' operations at this critical juncture. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

WAIVER OF ANY APPLICABLE STAY

47. The Debtors seek a waiver of any stay of the effectiveness of the order granting this Motion. Pursuant to Bankruptcy Rule 6004(h), any "order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." Fed. R. Bankr. P. 6004(h). The Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein. Accordingly, the Debtors submit that ample cause exists to justify a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent applicable.

RESERVATION OF RIGHTS

48. Nothing contained in this Motion nor any actions taken pursuant to the relief requested herein is intended or shall be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) an impairment or waiver of the Debtors' or any other party in interest's rights to dispute the amount of, basis for, or validity of any claim against, or interest in, any Debtor, its property, or its estate on any grounds; (c) a promise or requirement to pay any claim an implication or admission that any claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a waiver of any claim or cause of action that may exist against any creditor or interest holder; (f) a request or authorization to

assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code or otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; (h) an implication or admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance of property of the Debtors' estates; or (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to 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) an impairment or waiver of any claims or causes of action that may exist against any entity under the Bankruptcy Code or any other applicable law. If the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute the extent, perfection, priority, validity, or amount of such claim.

NOTICE

49. The Debtors will provide notice of the Motion to: (a) the U.S. Trustee; (b) the Internal Revenue Service; (c) the United States Attorney for the Northern District of Texas; (d) the Attorney General for the State of Texas; (e) State Comptroller of Public Accounts; (f) the Centers for Medicare and Medicaid Services; (g) the Attorneys General for the states in which the Debtors conduct business; (h) the parties included on the Debtors' list of their 30 largest unsecured creditors; (i) counsel to the Debtors' prepetition lenders; (j) counsel to the DIP Lenders; (k) the

Taxing Authorities; and (l) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors submit that no other or further notice is required.

NO PRIOR REQUEST

50. No previous request for the relief sought herein has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Interim and Final Orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: July 10, 2025
Dallas, Texas

MCDERMOTT WILL & EMERY LLP

/s/ Marcus A. Helt

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Proposed Counsel for the Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

I hereby certify that on this date a true and correct copy of the foregoing Motion was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF. Subject to the Court's approval of their retention and access to filing privileges, the Debtors' proposed claims and noticing agent will be filing a supplemental certificate of service on the docket to reflect any additional service of the foregoing Motion.

Dated: July 10, 2025
Dallas, Texas

MCDERMOTT WILL & EMERY LLP

/s/ Marcus A. Helt

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Proposed Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A

<u>Proposed Interim Order</u>

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

In re:	)	Chapter 11
GENESIS HEALTHCARE, INC., *et al.*,[1]	)	Case No. 25-80185 (SGJ)
Debtors.	)	(Jointly Administered)
	)	**Related to Docket No. ___**

INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES, FEES, AND RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF

Upon the motion (the "Motion")[2] of the Debtors for entry of an interim order (this "Order") and a Final Order, authorizing, but not directing, the Debtors to (i) in the ordinary course of business and consistent with their prepetition practice, remit and pay, in their discretion Taxes and Fees that accrued or arose prior to the Petition Date that will become due and payable during the pendency of the Chapter 11 Cases, including those obligations subsequently determined upon audit

[1] The last four digits of Genesis Healthcare, Inc's federal tax identification number are 4755. There are 299 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at https://dm.epiq11.com/Genesis. The location of Genesis Healthcare, Inc.'s corporate headquarters and the Debtors' service address is 101 East State Street, Kennett Square, PA 19348.

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

or otherwise to be owed for periods prior to the Petition Date, and (ii) granting related relief, in each case as more fully set forth in the Motion and subject to the terms of this Order; and upon consideration of the First Day Declaration; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984, entered by the United States District Court for the Northern District of Texas; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and the 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 it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED 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 August 5, 2025, at 9:30 a.m. (prevailing Central Time). Any objections or responses to the entry of the proposed Final Order shall be filed with the Court and served on the following no later 4:00 p.m. (prevailing Central Time) on July 29, 2025: (a) Genesis Healthcare, Inc., c/o Ankura Consulting Group, LLC, 2021 McKinney Ave. Suite 340, Dallas, TX 75201 (Attn: Louis E. Robichaux IV

(louis.robichaux@ankura.com) and Russell A. Perry (russell.perry@ankura.com)); (b) proposed counsel to the Debtors, McDermott Will & Emery LLP, 2501 North Harwood Street, Suite 1900, Dallas, TX 75201 (Attn: Marcus A. Helt (mhelt@mwe.com) and Jack G. Haake (jhaake@mwe.com)), and 1180 Peachtree St. NE, Suite 3350, Atlanta, GA 30309 (Attn: Daniel M. Simon (dsimon@mwe.com)), and 444 West Lake Street, Suite 4000, Chicago, IL 60606 (Attn: William A. Guerrieri (wguerrieri@mwe.com) and Emily C. Keil (ekeil@mwe.com)); (c) counsel to OHI Mezz Lender LLC, Ferguson Braswell Fraser Kubasta PC, 2500 Dallas Parkway, Suite 600, Plano, TX 75093 (Attn: Leighton Aiken (laiken@fbfk.law)) and Goodwin Proctor LLP, The New York Times Building, 620 Eighth Avenue, New York, NY 10018 (Attn: Robert J. Lemons (rlemons@goodwinlaw.com)); (d) counsel to White Oak Healthcare Finance, LLC, Blank Rome LLP, 444 West Lake Street, Suite 4000, Chicago, IL 60606 (Attn: Kenneth J. Ottaviano (ken.ottaviano@blankrome.com) and Paige Barr Tinkham (paige.tinkham@blankrome.com)); (e) counsel to Welltower, Gibson, Dunn & Crutcher LLP, 333 South Grand Avenue, Los Angeles, CA 90071 (Attn: Jeffrey C. Krause (jkrause@gibsondunn.com), Francis Petrie (fpetrie@gibsondunn.com), and Michael G. Farag (mfarag@gibsondunn.com)); (f) counsel to ReGen Healthcare LLC, DLA Piper LLP, 1900 N. Pearl St., Suite 2200, Dallas, TX 75201 (Attn: James Muenker (james.muenker@us.dlapiper.com)); (g) the Office of the United States Trustee for Region 6, 1100 Commerce Street, Room 976, Dallas, TX 75242 (Attn: Meredyth Kippes (meredyth.kippes@usdoj.gov); (h) counsel to the official committee of unsecured creditors (if any) appointed in these Chapter 11 Cases; and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections to entry of the Final Order are filed and served, the Court may enter such Final Order without further notice or hearing.

3. The Debtors are authorized, but not directed, to (a) pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable in accordance with applicable law on an interim basis pending entry of a Final Order granting the relief requested in the Motion (other than the Income Taxes, Owned Real Estate Taxes, and Personal Property Taxes, which shall be authorized subject to entry of the Final Order) and (b) seek an order from the Court requiring that any payment made on account of any "straddle" portion of the applicable Taxes and Fees be returned in the event that the Court determines such amount was not entitled to priority or administrative treatment under Bankruptcy Code sections 507(a)(8) or 503(b)(1)(B).

4. For the avoidance of doubt, to the extent the Debtors are required to remit any of the Regulatory Licensing Fees to any third-party administrators, the Debtors are authorized to pay or remit such amounts to the applicable third-party administrator, if any, as required under applicable law.

5. 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.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made for payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

7. The Debtors are authorized 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 the Chapter 11 Cases with respect to the relief granted herein.

8. Notwithstanding anything to the contrary in the Motion or this Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in the DIP Orders, including, for the avoidance of doubt, the Approved DIP Budget. To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Order and the terms of the DIP Orders, the terms of the DIP Orders will govern.

9. Notwithstanding anything to the contrary contained herein, any payment to be made hereunder, and any authorization contained herein, shall be subject to any interim and final orders, as applicable, approving the use of cash collateral and/or the Debtors' entry into any postpetition financing facilities or credit agreements, and any budgets in connection therewith governing any such postpetition financing and/or use of cash collateral (each such order, a "DIP Order"). To the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control.

10. Nothing contained in the Motion or this Order nor any actions taken pursuant to the relief granted herein is intended or shall be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) an impairment or waiver of the Debtors' or any other party in interest's rights to dispute the amount of, basis for, or validity of any claim against, or interest in, any Debtor, its property, or its estate on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type specified or defined in

the Motion, or in this Order granting the relief requested by the Motion, or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a waiver of any claim or cause of action that may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code or otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; (h) an implication or admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance of property of the Debtors' estates; or (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to this Order 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) an impairment or waiver of any claims or causes of action that may exist against any entity under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Order is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute the extent, perfection, priority, validity, or amount of such claim.

11. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested in the Motion is necessary to avoid immediate and irreparable harm.

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

13. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

14. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

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

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

END OF ORDER # #

Prepared and presented by:

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Proposed Counsel for the Debtors and Debtors-in-Possession

EXHIBIT B

Proposed Final Order

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

In re:	)	Chapter 11
GENESIS HEALTHCARE, INC., *et al.*,[1]	)	Case No. 25-80185 (SGJ)
Debtors.	)	(Jointly Administered)
	)	**Related to Docket No. ___**

FINAL ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES, FEES, AND RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF

Upon the motion (the "Motion")[2] of the Debtors for entry of an Interim Order and a final order (this "Final Order") authorizing, but not directing, the Debtors to (i) in the ordinary course of business and consistent with their prepetition practice, remit and pay, in their discretion, Taxes and Fees that accrued or arose prior to the Petition Date that will become due and payable during the pendency of the Chapter 11 Cases, including those obligations subsequently determined upon

[1] The last four digits of Genesis Healthcare, Inc's federal tax identification number are 4755. There are 299 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at https://dm.epiq11.com/Genesis. The location of Genesis Healthcare, Inc.'s corporate headquarters and the Debtors' service address is 101 East State Street, Kennett Square, PA 19348.

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

audit or otherwise to be owed for periods prior to the Petition Date, and (ii) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration and the Interim Order entered on ___, 2025; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and the 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 it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED that:

1. The Motion is GRANTED on a final basis as set forth herein.

2. The Debtors are authorized, but not directed, to (a) pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable in accordance with applicable law without further order of the Court and (b) seek an order from the Court requiring that any payment made on account of any "straddle" portion of the applicable Taxes and Fees be returned in the event that the Court determines such amount was not

entitled to priority or administrative treatment under Bankruptcy Code sections 507(a)(8) or 503(b)(1)(B).

3. For the avoidance of doubt, to the extent the Debtors are required to remit any of the Regulatory Licensing Fees to any third-party administrators, the Debtors are authorized to pay or remit such amounts to the applicable third-party administrator, if any, as required under applicable law.

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

5. The banks and financial institutions on which checks were drawn or electronic payment requests made for payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

6. The Debtors are authorized 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 the Chapter 11 Cases with respect to the relief granted herein.

7. Notwithstanding anything to the contrary in the Motion or this Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in the DIP Orders, including, for the avoidance of doubt, the Approved DIP Budget. To the extent of any conflict (but solely to the extent of such

conflict) between the terms of this Order and the terms of the DIP Orders, the terms of the DIP Orders will govern.

8. Notwithstanding anything to the contrary contained herein, any payment to be made hereunder, and any authorization contained herein, shall be subject to any interim and final orders, as applicable, approving the use of cash collateral and/or the Debtors' entry into any postpetition financing facilities or credit agreements, and any budgets in connection therewith governing any such postpetition financing and/or use of cash collateral (each such order, a "DIP Order"). To the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control.

9. Nothing contained in the Motion or this Order nor any actions taken pursuant to the relief granted herein is intended or shall be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) an impairment or waiver of the Debtors' or any other party in interest's rights to dispute the amount of, basis for, or validity of any claim against, or interest in, any Debtor, its property, or its estate on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type specified or defined in the Motion, or in this Order granting the relief requested by the Motion, or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a waiver of any claim or cause of action that may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code or otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or

any other applicable law; (h) an implication or admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance of property of the Debtors' estates; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to this Order 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) an impairment or waiver of any claims or causes of action that may exist against any entity under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Order is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute the extent, perfection, priority, validity, or amount of such claim.

10. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested in the Motion is necessary to avoid immediate and irreparable harm.

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

12. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

13. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

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

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

END OF ORDER # #

Prepared and presented by:

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Proposed Counsel for the Debtors and Debtors-in-Possession

Exhibit C

Taxing Authorities

See attached

Taxing Auhtority	Address 1	Address 2	Address 3	City	State	Zip
Abington Township Treasurer	1176 Old York Road			Abington	PA	19001
Adams County	115 S Wall St #102			Natchez	MS	39120
Agawam Town	36 MAIN ST			AGAWAM	MA	01001
Alabama Department of Revenue	375 SOUTH RIPLEY STREET			MONTGOMERY	AL	36104
ALABAMA PROVIDER ASSESSMENT	375 SOUTH RIPLEY ST			MONTGOMERY	AL	36104
Albemarle County VA	401 MCINTIRE RD			CHARLOTTESVILLE	CA	22902
Allbridge	Po Box 638671			Cincinnati	OH	45263
Allegheny County Treasurer	John K Weinstein	436 Grant Street, Rm 108 Courthouse		Pittsburgh	PA	15219
Allen Morgan	Oktibbeha County Tax Collector	Ste 103	101 E Main St	Starksville	MS	39759
Altus Group US Inc	PO Box 12419			Newark	NJ	07101-3519
Anderson County Trustee	100 N Main St Room 203			Clinton	TN	37716
Andover Town	36 BARTLET ST			ANDOVER	MA	01810
Anne Arundel County	Office of Budget & Finance	PO Box 427		Annapolis	MD	21404
Arizona Department of Revenue	Administrative Services Division	Site Code 604	1600 West Monroe	Phoenix	AZ	85007-2650
Arlington County	PO Box 809			Arlington	VA	22216-0809
Athens-Clarke County Department	Business Tax Office	Po Box 1748		Athens	GA	30603
Augusta County Treasurer	PO Box 959			Verona	VA	24482-0959
Barone Murtha Shonberg & Associates Inc	4701 Baptist Road, Ste 304			Pittsburgh	PA	15227
Bell County Kentucky	1475 HWY 25E, STE 4			MIDDLESBORO	KY	40965
Benton County Tenn	1 COURTROOM SQ, RM 103			CAMDEN	TN	38320
Berks EIT Bureau	1125 Berkshire Blvd Ste 115			Wyomissing	PA	19610
Bernalillo County	415 SILVER AVE SW			ALBUQUERQUE	NM	87102
Bethel Park School District	7100 Baptist Road			Bethel Park	PA	15102
Bethlehem Area School District	c/o PSDLAF	PO Box 824485		Philadelphia	PA	19182
Betsy Z Diebolt Tax Collector	1775 Welsh Rd			Mohnton	PA	19540
BOONE COUNTY KY	2475 BURLINGTON PIKE			BURLINGTON	KY	41005-0018
Borough of Pottstown	Pottstown Utilities	PO Box 324		Lititz	PA	17543
Borough of Whitehall	c/o Jordan Tax Service inc	PO Box 645141		Pittsburgh	PA	15264-5141
Bristol Tax Collector	Po Box 1040			Bristol	CT	06011-1040
Brown County WI	305 E WALNUT ST, RM 160			GREEN BAY	WI	54301
Buchanan County Treasurer	PO Box 1056			Grundy	VA	24614-1056
Buncombe County Tax Collector	PO Box 3140			Asheville	NC	28802-3140
Bureau of TennCare	State of Tennessee	Po Box 11407		Birmingham	AL	35246-2136
CA Provider Tax	CALIFORNIA DEPARTMENT OF PUBLIC HEALTH	1616 CAPITOL AVE.		SACRAMENTO	CA	95814
Cabarrus County Tax Collector	Po Box 707			Concord	NC	28026-0707
Caldwell County Tax Collector	Po Box 2200			Lenoir	NC	28645
California Department of Tax and Fee Administration	PO Box 942879			Sacramento	CA	94279-8062
California Franchise Tax Board	3321 POWER INN RD, STE 250			SACRAMENTO	CA	95826-3893
CA-Los Angeles County	PUBLIC WORKS SANITATION, PO BOX 30749			LOS ANGELES	CA	90030-0749
CA-Marin County	3501 CIVIC CENTER DR, STE 202			SAN RAFAEL	CA	94903
CAMPBELL COUNTY TRUSTEE	PO BOX 72			JACKSBORO	TN	37757
CA-Napa County	1195 THIRD ST, STE 108			NAPA	CA	94559
CA-Orange County	ATTN TREASURER-TAX COLLECTOR	PO BOX 1438		SANTA ANA	CA	92702-1438
CA-San Diego County	SAN DIEGO COUNTY ADMIN CTR	1600 PACIFIC HWY, RM 162		SAN DIEGO	CA	92101
CA-San Mateo	555 COUNTY CTR, FL 1			REDWOOD CITY	CA	94063
CCA - DIVISION OF TAXATION	205 W ST CLAIR AVE			CLEVELAND	OH	44113-1503
Central Coventry Fire District	240 Arnold Rd			Coventry	RI	02816
Chambersburg Borough 5 Tax Coll	Brenda Hill Tax Collector	401 Lincoln Way East		Chambersburg	PA	17201
Chatham County Tax Collector	Po Box 117037			Atlanta	GA	30368-7037
Chaves County	1 ST MARYS PL, STE 200			ROSWELL	NM	88203
Cheltenham Township	Finance Officer	8230 York Rd		Elkins Park	PA	19027-1589
Cherokee SC	110 RAILROAD AVE.			GAFFNEY	SC	29340
Cherokee County GA	2780 MARIETTA HWY			CANTON	GA	30114
Chester County Treasurer	c/o DNB First	Po Box 470		Downingtown	PA	19335-0470
Chesterfield County VA	9901 LORI RD			CHESTERFIELD	VA	23832
City of Allentown	Tax & Utility	Rm 215	435 Hamilton Street	Allentown	PA	18101
City of Alpharetta	Business Occupation Tax	2 Park Plaza		Alpharetta	GA	30009-3680
City of Atlanta	Office of Revenue	PO Box 932053		Atlanta	GA	31193
City of Auburn	PO Box 465			Auburn	KY	42206
City of Baltimore MD	200 N HOLLIDAY ST			BALTIMORE	MD	21202
City of Beaver Dam Treasurer	205 S Lincoln Ave			Beaver	WI	53916
City of Beckley WV	PO BOX 2494			BECKLEY	WV	25802-2494
City of Belfast	131 Church Street			Belfast	ME	04915
City of Bellingham	Finance Department	210 Lottie Street		Bellingham	WA	98225
City of Berkeley	Finance Department	1947 Center St 1st Floor		Berkeley	CA	94704
City of Bethlehem	PO Box 71457			Philadelphia	PA	19176-1457
City of Bossier City, Louisiana	620 BENTON RD			BOSSIER CITY	LA	71111
City of Bowie	Finance Department	15901 Excalibur Rd		Bowie	MD	20716
CITY OF BOWLING GREEN	TREASURER	PO BOX 1410		BOWLING GREEN	KY	42102-1410
City of Bridgeport	PO Box 1310			Bridgeport	WV	26330
City of Brookfield	2000 N Calhoun Rd			Brookfield	WI	53005
City of Brownsville	PO Box 238			Brownsville	KY	42210
City of Burlington	Po Box 22086			Albany	NY	12201-2086
City of Cameron	205 N Main St			Cameron	MO	64429
City of Charles Town	PO Box 14			Charles Town	WV	25414
City of Charleston WV	PO BOX 2749			CHARLESTON	WV	25330
City of Chesapeake VA	BARBARA O CARRAWAY TREASURER	PO BOX 1606		CHESAPEAKE	VA	23327-1606
City of Cincinnati	Income Tax Department	805 Central Ave	Suite 600	Cincinnati	OH	45202
City of Claremont	58 Opera House Square			Claremont	NH	03743-4935
City of Clemson	Business License Dept	1250 Tiger Blvd Ste 1		Clemson	SC	29631
City of Colonial Heights	Commissioner of the Revenue	Po Box 3401		Colonial Heights	VA	23834
City of Covington	Attn Finance Dept	20 West Pike Street		Covington	KY	41011
City of Decatur	Revenue Department	Po Box 488		Decatur	AL	35602
City of Douglasville, Georgia	Finance Department	PO Box 219		Douglasville	GA	30133
City of Dunbar	City Clerk Treasurer	PO Box 483		Dunbar	WV	25064-0483
City of Elizabethtown	Director of Finance	PO BOX 550		Elizabethtown	KY	42702-0550
City of Elkton Kentucky	PO Box 578			Elkton	KY	42220
City of Englewood	333 W National Road			Englewood	OH	45322
City of Everett Tax Division	2930 Wetmore Avenue	Suite1-A		Everett	WA	98201
City of Fairfield, Ohio	5350 PLEASANT AVE			FAIRFIELD	OH	45014
City of Falls Church	Suite 202W	300 Park Ave		Falls Church	VA	22046-3301
City of Falls Church VA	SUITE 202W, 300 PARK AVE			FALLS CHURCH	VA	22046-3301
City of Flemingsburg	140 Newman Park Way			Flemingsburg	KY	41041
City of Florence Alabama	City Clerk's Office	Po Box 98		Florence	AL	35631
City of Florence Kentucky	Po Box 1327			Florence	KY	41022
City of Follansbee	Water Dept	PO Box 606		Follansbee	WV	26037-0606
CITY OF FRANKFORT	TAX COLLECTOR	PO BOX 697		FRANKFORT	KY	40602
City of Franklin	Franklin Fire Dept	59 West Bow Street		Franklin	NH	03235
CITY OF GLENVILLE	20 N Court St			Glenville	WV	26351
City of Grafton	1 West Main St			Grafton	WV	26354-0000
City of Gresham	Business License Section	1333 NW Eastman Parkway		Gresham	OR	97030-3813
City of Harrisonburg	C/O Karen I Rose	409 S Main St		Harrisonburg	VA	22801
CITY OF HEMET	445 E FLORIDA AVE			HEMET	CA	92543
City of Huntington	Finance Division	Po Box 1659		Huntington	WV	25717
City of Hurricane WV	PO BOX 1086			HURRICANE	WV	25526
City of Ironton	301 South 3rd Street	PO Box 704		Ironton	OH	45638
City of Issaquah	Finance Department	PO Box 1307		Issaquah	WA	98027
City of Johns Creek	Revenue Department	11360 Lakefield Dr		Johns Creek	GA	30097
CITY OF KETTERING OHIO	3600 SHROYER RD			KETTERING	OH	45429
CITY OF KINGSBURG	1401 Draper St			Kingsburg	CA	93631
City of Lenoir	Po Box 958			Lenoir	NC	28645-0958
City of Lewiston	Tax Collectors Office	City Building	27 Pine St	Lewiston	ME	04240-7200
City of Lorain, Ohio	605 W 4TH ST			LORAIN	OH	44052
City of Los Angeles	Public Works Sanitation	PO Box 30749		Los Angeles	CA	90030-0749
City of Los Angeles Office of Finance	ATTN OFFICE OF FINANCE SPECIAL DESK UNIT	200 N SPRING ST, RM 101		LOS ANGELES	CA	90012

Taxing Auhtority	Address 1	Address 2	Address 3	City	State	Zip
City of Lynchburg	Po Box 9000			Lynchburg	VA	24505-9000
City of Madison Treasurer	PO Box 2999			Madison	WI	53701-2999
CITY OF MADISONVILLE KY	PO BOX 1270			MADISONVILLE	KY	42431
City of Manchester	Po Box 9598			Manchester	NH	03108-9598
City of Marmet	PO Box 15216			Marmet	WV	25365-0216
City Of Martinsburg	PO Box 828			Martinsburg	WV	25402
City of Melbourne Revenue Office	900 East Strawbridge Ave			Melbourne	FL	32901
City of Memphis Tenn	125 N MAIN ST, STE 368			MEMPHIS	TN	38103
City of Mercer Island	9611 SE 36th St			Mercer Island	WA	98040-3732
City of Miamisburg, Ohio	10 NORTH FIRST ST			MIAMISBURG	OH	45342
City of Middletown, Ohio	ONE DONHAM PLZ, 2ND FL			MIDDLETOWN	OH	45042-1932
City of Milford	PO Box 159			Milford	DE	19963-0159
City of Montebello	1600 W Beverly Blvd			Montebello	CA	90640
City of Muscle Shoals	Po Box 2624			Muscle Shoals	AL	35662
City of New Martinsville	195 Main St			New Martinsville	WV	26155
City of Newark	PO Box 4577			Newark	OH	43058-4577
City of Newport News	Po Box 975			Newport News	VA	23607-0975
City of Norfolk VA	810 UNION ST, 1ST FL			NORFOLK	VA	23510
City of Oak Hill	PO Box 1245			Oak Hill	WV	25901
City of Oakland, Ohio	250 FRANK H OGAWA PLZ, STE 1320			OAKLAND	CA	94612
City of Ocean Springs Mississippi	Po Box 1800			Ocean Springs	MS	39566-1800
City of Oceanside	Financial Services Dept	300 North Coast Hwy		Oceanside	CA	92054
City of Paducah	PO BOX 2697			PADUCAH	KY	42002-2697
City of Paintsville	PO Box 1588			Paintsville	KY	41240
City of Parkersburg WV	BUSINESS AND OCCUPATIONAL TAX OFFICE	PO BOX 1627		PARKERSBURG	WV	26102
City of Parma	Div of Taxation	Po Box 94734		Cleveland	OH	44101-4734
City of Perry	Business Tax Dept	224 S Jefferson St		Perry	FL	32347
City of Philadelphia	Philadelphia Revenue Department	PO Box 8040		Philadelphia	PA	19101-8040
City of Philadelphia Department of Revenue	MUNICIPAL SVCS BLDG	1401 JOHN F KENNEDY BLVD		PHILADELPHIA	PA	19102
City of Pittsfield	Po Box 981063			Boston	MA	02298
City of Pittsfield Michigan	6201 W MICHIGAN AVE			ANN ARBOR	MI	48108
CITY OF PORTLAND OR Revenue Division	111 SW COLUMBIA ST, STE 600			PORTLAND	OR	97201
City of Portsmouth	PO Box 1323			Portsmouth	OH	45662
City of Ravenswood	1 Wall St			Ravenswood	WV	26164
City of Richmond	Planning and Development Review	Building & Permits and Inspections	900 E Broad St Room 110	Richmond	VA	23219
City of Rock Hill	Business License	PO Box 11706		Rock Hill	SC	29731-1706
City of Roswell	Attn Business License	421 N Richardson		Roswell	NM	88202-1838
City of Rutland	City Hall	PO Box 969		Rutland	VT	05702-0969
City of Salem	Po Box 869	114 N Broad Street		Salem	VA	24153
City of Salisbury	125 N Division Street			Salisbury	MD	21801-4940
City of San Jose	Business Tax & Reg Permit Dept 34370	PO Box 884370		Los Angeles	CA	90088-4370
City Of Savannah	Revenue Department	PO Box 1228		Savannah	GA	31042-1228
City of Seaford	414 High Street			Seaford	DE	19973
City of Seattle	LICENSES CONSUMER AFFAIRS	PO BOX 34907		SEATTLE	WA	98124-1907
City of Shelbyville	CITY CLERK	Po Box 1289		Shelbyville	KY	40066
City of Shoreline	PO Box 84226			Seattle	WA	98124-5526
City of Spencer	Mayor's Office	207 Court Street		Spencer	WV	25276
City of Starkville	110 W Main St			Starkville	MS	39759
City of Staunton	PO Box 58			Staunton	VA	24401
City of Suffolk Treasurer	Commissioner of the Revenue	PO Box 1459		Suffolk	VA	23439-1459
City of Tampa	Occupational License Tax Division	P O Box 2200		Tampa	FL	33601-2200
City of Tavares	PO Box 1068			Tavares	FL	32778
City of Tillamook	210 Laurel Avenue			Tillamook	OR	97141
City of Troy, Ohio	100 S MARKET ST			TROY	OH	45373
City of Turlock, Calif	ATTN ADMINISTRATIVE SERVICES	156 S BROADWAY, STE 230		TURLOCK	CA	95380-5454
City of Tuscumbia	Treasurer's Department	PO Box 29		Tuscumbia	AL	35674
City of Virginia Beach	2401 Courthouse Drive			Virginia Beach	VA	23456-9002
City of Warwick	Tax Collector	PO Box 2000		Warwick	RI	02887
City of Waterville	One Common St			Waterville	ME	04901-6699
City of Wausau	Po Box 3051			Milwaukee	WI	53201-3051
City of Westbrook	2 York Street			Westbrook	ME	04092
City of Wisconsin Rapids	3rd Floor	444 W Grand Ave		Wisconsin Rapids	WI	54495
City of Wooster	538 N Market Street	PO Box 1088		Wooster	OH	44691
City Treasurer	Tax and Enforcement Office	Suite 305-A	10 N 2nd St	Harrisburg	PA	17101
Clarke County Tax Comissioner	Po Box 1768			Athens	GA	30603-1768
Cobb County Business License Division	PO Box 649			Marietta	GA	30061
Cobb County Tax Dept	Po Box 100127			Marietta	GA	30061-7027
Colbert County	Sales Tax Division	Po Box 3989		Muscle Shoals	AL	35662
Colfax County	230 North 3rd Street			Raton	NM	87740
Collector of Taxes	315 Franklin Ave			Scranton	PA	18503
COLORADO DEPARTMENT OF REVENUE	1375 Sherman Street			Denver	CO	80261
COLORADO PROVIDER ASSESSMENT	303 E 17TH AVE, STE 1100			DENVER	CO	80203
COLUMBUS OH	90 W BROAD ST, RM 109			COLUMBUS	OH	43215
Commonwealth of Kentucky Department of Revenue	501 HIGH ST			FRANKFORT	KY	40601
Commonwealth of Massachusetts	Secretary of the Commonwealth	One Ashburton Place Room 1717		Boston	MA	02108-1512
Commonwealth of Pennsylvania	625 Foster St			Harrisburg	PA	17120
Comptroller of Maryland	110 CARROLL ST			ANNAPOLIS	MD	21411
Concordia Parish, Louisiana	508 JOHN DALE DR			VIDALIA	LA	71373
Conn Department of Revenue Services	450 COLUMBUS BLVD, STE 1			HARTFORD	CT	06103
CONNECTICUT PROVIDER ASSESSMENT	450 COLUMBUS BLVD	STE 503		HARTORD	CT	06103-1841
County of Albemarle	401 McIntire Rd Ste 133			Charlottesville	VA	22902-4579
County of Buckingham	PO Box 106			Buckingham	VA	23921
County of Henrico	PO Box 90775			Henrico	VA	23273-0775
County of Lehigh	Fiscal Office Room 119	17 South Seventh Street		Allentown	PA	18101-2401
County of Loudoun	H Roger Zurn Jr Treasurer	Po Box 1000		Leesburg	VA	20177-1000
County of Northampton	PO Box 25008			Lehigh Valley	PA	18002-5008
Cumberland Fire District	Tax Collector	Po Box 10		Manville	RI	02838
Curry County	417 Gidding St.	Suite #100		Clovis	NM	88101
Danbury City	155 DEER HILL AVE			DANBURY	CT	06810
Danvers Town	1 SYLVAN ST			DANVERS	MA	01923
Davidson County Tax Collector	Po Box 1577			Lexington	NC	27293-1577
DC Office of Tax and Revenue	1101 4TH ST SW, STE 270 W			WASHINGTON	DC	20024
Delaware County Treasurer	PO Box 1886			Media	PA	19063
Delaware Division of Corporations	JOHN G TOWSEND BLDG	401 FEDERAL ST, STE 4		DOVER	DE	19901
Delaware Division of Revenue	Attn MS 1 T/W	Po Box 8717		Wilmington	DE	19899-8717
Delaware Provider Assessment	DELAWARE DIVISION OF REVENUE	820 N. FRENCH ST.	PO BOX 2340	WILMINGTON	DE	19899-2340
Denver, Colorado	201 W COLFAX AVE			DENVER	CO	80202
Department of Social and Health Services	DSHS Medical Assistance Admin	Coor Ben Rev Unit Div Client Suppor	PO Box 45570	Olympia	WA	98504-5570
Dickenson County Treasurer	PO Box 708			Clintwood	VA	24228
Division of Medical Assistance	DHHS Accounts Receivable	2022 Mail Service Center		Raleigh	NC	27699-2022
Dona Ana County	845 N MOTEL BLVD			LAS CRUCES	NM	88007
Donna R Roberts Tax Collector	300 W Broad St			Quakertown	PA	18951
Dorothy McLaughlin Tax Collector	874 Hex Highway			Hamburg	PA	19526
Dorothy White Mertz	Tax Collector	2132 Northway Road		Williamsport	PA	17701-9710
Douglas County Tax Commissioner	6200 Fairburn Road			Douglasville	GA	30134
Douglas County Treasurer	Attn Customer Services Division	1819 Farnham St		Omaha	NE	68183-0002
EASD Tax Collector	3 Weller Place			Easton	PA	18045
Easton Area SD/Palmer Twp	14 S HARRISON ST			EASTON	MD	21601
eCollect PA LLC	804 Fayette St			Conshohocken	PA	19428
Elmore County, Alabama	PO BOX 1147			WETUMPKA	AL	36092-1147
Evely Ankers, Tax Collector	PO Box 62405			King of Prussia	PA	19406-2405
Farmington Hills Michigan	31555 W ELEVEN MILE RD			FARMINGTON HILLS	MI	48336
Fayette County AR	113 W MOUNTAIN ST			FAYETTEVILLE	AR	72701
Fayette County Treasurer	61 East Main St Courthouse			Uniontown	PA	15401
Florida Department of Revenue	6302 E Dr Martin Luther King Jr Blv	Ste 100		Tampa	FL	33616 1165

Taxing Auhtority	Address 1	Address 2	Address 3	City	State	Zip
Fond Du Lac City Treasurer	Po Box 150			Fond Du Lac	WI	54936-0150
Forsyth County Business License	110 East Main St Suite 130			Cumming	GA	30040
Forsyth County NC	201 N CHESTNUT ST			WINSTON-SALEM	NC	27101
Francis J Palumbo	Room 111	20 N Gallatin Ave		Uniontown	PA	15401
GA-Alpharetta County	BUSINESS OCCUPATION TAX, 2 PARK PLAZA			ALPHARETTA	GA	30009-3680
GA-Dekalb County	1300 COMMERCE DR			DECATUR	GA	30030
GA-Douglas County	FINANCE DEPARTMENT, PO BOX 219			DOUGLASVILLE	GA	30133
GA-Forsyth County	1092 TRIBBLE GAP RD			CUMMING	GA	30040
GA-Fulton County	141 PRYOR ST SW			ATLANTA	GA	30303
Gardendale, Alabama	BUSINESS LICENSE DEPT	PO BOX 889		GARDENDALE	AL	35071
Gateway School District	Patrick J Fulkerson, Tax Collector	2700 Monroeville Blvd		Monroeville	PA	15145-2388
Gena Dwyer Springettsbury Twp Ind	Tax Collector	1501 Mount Zion Road		York	PA	17402
Georgetown County Treasurer	Allison Sippel Peteet	Po Box 1422		Columbia	SC	29202-1422
Georgia Department of Revenue	2595 CENTURY PKWY NE			ATLANTA	GA	30345-3173
Gilmer County Sheriff	Attn Treasurer Office	10 Howard St		Glenville	WV	26351-1246
Grant County Treasurer	Po Box 37			Ephrata	WA	98823
Guildford County Tax Department	Po Box 3328			Greensboro	NC	27402
Gwinnett County Georgia	REVENUE AND LICENSE ADMIN	PO BOX 1045		LAWRENCEVILLE	GA	30046
HAB BPT	325-A N Pottstown Pk			Exton	PA	19341-2290
HAB MISC	PO Box 25144			Lehigh Valley	PA	18002-5144
Hadley Town	100 Middle Street			Hadley	MA	1035
Hamden Town	2750 DIXWELL AVE			HAMDEN	CT	06518
Hampshire County Sheriff	Attn Treasurers Office	Room 105	66 N High St	Romney	WV	26757-1600
Hampton City Treasurer	Po Box 3800			Hampton	VA	23663-3800
Hancock County Tax Administrator	PO Box 416			Hawesville	KY	42348
Hanover County VA	CHENAULT-WEEMS BLDG	7507 LIBRARY DR		HANOVER	VA	23069
HAWAII DEPARTMENT OF TAXATION	830 PUNCHBOWL STREET			HONOLULU	HI	96813
HBR Owensboro, LLC	101 East State Street			Kennett Square	PA	19348
Henry C Levy Treasurer and Tax Collector	1221 Oak Street Room 131			Oakland	CA	94612-4285
HOLLANDS CLOVIS OFFICE EQUIPMENTS CO	601 PILE STREET			CLOVIS	NM	88101
Holyoke City	536 DWIGHT ST, RM 13			HOLYOKE	MA	01040
Hopkins County KY	56 N MAIN ST			MADISONVILLE	KY	42431
Horry County SC	1301 SECOND AVE, STE 1C41			CONWAY	SC	29526
Idaho State Tax Commission	11321 W CHINDEN BLVD			BOISE	ID	83714
Illinois Department of Revenue	PO Box 64449			Chicago	IL	60664-0449
Illinois Secretary of State	Dept of Business Services	501 S Second St Rm 350		Springfield	IL	62756
Indiana Department of Revenue	100 N SENATE AVE, IGCN, RM N105			INDIANAPOLIS	IN	46204
IN-Sullivan County	100 COURTHOUSE SQ			SULLIVAN	IN	47882
James City County treasurer	Po Box 844637			Boston	MA	02284-4637
Jefferson County	ENVIRONMENTAL SERVICES	PO BOX 2648		BIRMINGHAM	AL	35202-2648
Jefferson County Alabama	ENVIRONMENTAL SERVICES, PO BOX 2648			BIRMINGHAM	AL	35202-2648
Jefferson County Department of Revenue	Po Box 12207			Birmingham	AL	35202-2207
Jersey Shore Area School District	PO Box 4455			Lancaster	PA	17604-4455
JR Kroll Tax Collector	PO Box 630			Sanford	FL	32772-0630
Kentucky State Treasurer	Department of Revenue			Frankfort	KY	40619
Kevin E Troup	City Treasurer	225 Market Street		Sunbury	PA	17801
Kevin P Biber Tax Collector	Po Box 31			Morgan	PA	15064
Keystone Collections Group	Po Box 505			Irwin	PA	15642-0505
King County Treasury	201 S Jackson St 710			Seattle	WA	98104
King George County Treasurer	Randy R Jones	10459 Courthouse Dr Ste 100		King George	VA	22485
KY-City of Covington	20 W PIKE ST			COVINGTON	KY	41011
KY-City of Union	1843 BRISTOW DR			UNION	KY	41091
KY-Jefferson County	531 COURT PL, 6TH FL			LOUISVILLE	KY	40202
KY-Kenton County	1840 SIMON KENTON WAY, STE 1200			COVINGTON	KY	41011
Lafollette City Clerk	207 S Tenn Ave			Lafollette	TN	37766
Lancaster County Treasurer	County & Municipal Tax Bill	PO Box 3894		Lancaster	PA	17604
Lauderdale County	Po Box 794			Florence	AL	35631
Lauderdale County MS	500 CONSTITUTION AVE			MERIDIAN	MS	39301
Lebanon County Treasurer	Municipal Bldg, Room 103	400 S Eighth Street		Lebanon	PA	17042
Lincoln County Tax Dept	PO Box 938			Lincolnton	NC	28093
Logan County Treasurer	Occupational Net Profits Tax	PO Box 236		Russellville	KY	42276
Los Angeles County	PO BOX 54018			LOS ANGELES	CA	90054-0018
Los Angeles County Tax Collector	PO Box 54027			Los Angeles	CA	90054-0027
Loudoun County VA	1 HARRISON ST SE, 1ST FL			LEESBURG	VA	20175
Louisiana Department of Revenue	Po Box 751			Baton Rouge	LA	70821-0751
Louisville Metro Revenue Commission	617 W JEFFERSON ST			LOUISVILLE	KY	40202
Lower Moreland Township	c/o Jane Ann Saile	640 Red Lion Road		Huntingdon Valley	PA	19006
LTC PROPERTIES INC	PO BOX 74742			CHICAGO	IL	60694
Lycoming County Treasurer	PO Box 176			Wellsboro	PA	16901
MAINE REVENUE SERVICES	Compliance Division	Po Box 9101		Augusta	ME	04332-9101
Maricopa County AZ	301 W JEFFERSON ST, STE 100			PHOENIX	AZ	85003
Maryland Dept of Assessments & Taxation	700 E PRATT ST, 2ND FL, STE 2700			BALTIMORE	MD	21202
Massachusetts Department of Revenue	100 CAMBRIDGE ST			BOSTON	MA	02204
McKinley County	207 W HILL AVE, STE 101			GALLUP	NM	87301
MD -Harford County	220 S MAIN ST			BEL AIR	MD	21014
MD-Anne Arundel County	OFFICE OF BUDGET & FINANCE, PO BOX 427			ANNAPOLIS	MD	21404
MD-Baltimore County	OFFICE OF BUDGET & FINANCE ROOM 152	400 WASHINGTON AVE		TOWSON	MD	21204-4665
MD-Charles County	200 BALTIMORE ST	PO BOX 2607		LA PLATA	MD	20646
MD-City of Hagerstown	1 E FRANKLIN ST			HAGERSTOWN	MD	21740
MD-Easton	14 S HARRISON ST			EASTON	MD	21601
MD-Howard County	3430 COURTHOUSE DR			ELLICOTT CITY	MD	21043
MD-Prince Georges County	1301 MCCORMICK DR, STE 1100			LARGO	MD	20774
Mecklenburg County Tax Collector	PO Box 71063			Charlotte	NC	28272-1063
Medford City	85 George P. Hassett Drive			Medford	MA	2155
Mendham Borough	Tax Collector	6 West Main Street		Mendham	NJ	07945
Mesa City, AZ	20 E MAIN ST, STE 450			MESA	AZ	85201
ME-Town of Falmouth	271 FALMOUTH RD			FALMOUTH	ME	04105
Middle Township	33 MECHANIC ST			CAPE MAY COURT HOUS	NJ	08210
Millville City	ATTN UTILITY DEPT	12 S HIGH ST	PO BOX 609	MILLVILLE	NJ	08332
Minnesota Department of Revenue	PO BOX 64649			ST PAUL	MN	55164-0649
Mississippi Department of Revenue	PO BOX 23192			JACKSON	MS	39225-3192
MO-Audrain County	101 N JEFFERSON ST, RM 103			MEXICO	MO	65265
Montana Department of Revenue	MITCHELL BLDG	125 N ROBERTS	PO BOX 5805	HELENA	MT	59604-5805
Montgomery County	Velma Young	Po Box 674		Winona	MS	38967
Montgomery County Md	Po Box 824860			Philadelphia	PA	19182
Montgomery County, MS	VELMA YOUNG, PO BOX 674			WINONA	MS	38967
Moore County Tax Department	PO BOX 1809			CARTHAGE	NC	28327-1809
Morgan County, Alabama	FOR WIRES ONLY			DECATUR	AL	35602
MO-Saint Charles County	201 N SECOND ST			ST CHARLES	MO	63301
MS-Harrison County	1801 23RD AVE			GULFPORT	MS	39501
MS-Jackson County	2915 CANTY ST			PASCAGOULA	MS	39567-4239
MS-Neshoba County	401 BEACON ST, STE 105			PHILADELPHIA	MS	39350
MS-Pike County	200 E BAY ST			MAGNOLIA	MS	39652
MS-Wayenesboro	714 WAYNE ST			WAYNESBORO	MS	39367
Municipality of Monroeville	2700 Monroeville Blvd			Monroeville	PA	15146
Municipality of Norristown	235 E Airy Street			Norristown	PA	19401
Nancy C Millan Tax Collector	Po Box 30012			Tampa	FL	33630-3012
NC-Cherokee County	75 PEACHTREE ST, STE 225			MURPHY	NC	28906
NC-CLAY COUNTY	261 COURTHOUSE DR, STE 3			HAYESVILLE	NC	28904
NC-Watauga County	842 W KING ST, STE 21			BOONE	NC	28607
NE-Lancaster County	555 S 10TH ST, RM 102			LINCOLN	NE	68508
NE-Merrick County	1510 18TH ST, STE 204	PO BOX 27		CENTRAL CITY	NE	68826
Nether Providence Township	c/o Tax Collector	214 Sykes Lane		Wallingford	PA	19086
New Hampshire Department of Revenue Administration	REVENUE ADMINISTRATION	109 PLEASANT STREET		CONCORD	NH	03301
New Jersey Division of Taxation	Revenue Processing Center	Corp Business Tax	Po Box 257	Trenton	NJ	08646-0257

Taxing Auhtority	Address 1	Address 2	Address 3	City	State	Zip
NEW JERSEY PROVIDER ASSESSMENT	C/O NJ DIVISION OF TAXATION	2 RIVERSIDE DR, STE 200		CAMDEN	NJ	08103
New Mexico Provider Tax	C/O NM TAXATION AND REVENUE DEPT	1200 S ST FRANCIS DR		SANTA FE	NM	87504-0630
New Mexico Taxation and Revenue Department	1200 S ST FRANCIS DR			SANTA FE	NM	87504-0630
New York Department of Taxation and Finance	66 JOHN ST, 2ND FL			NEW YORK	NY	10038
New York State Corporation Tax	PROCESSING UNIT	PO BOX 22094		ALBANY	NY	12201-2094
New York State Dept of Taxation& Finance	NYS Assessment Receivables	PO Box 4127		Binghamton	NY	13902-4127
NH Provider Tax	109 PLEASANT ST			CONCORD	NH	03301
Norfolk City Treasurer	Commissioner of the Revenue	PO Box 2260		Norfolk	VA	23501
North Carolina Department of Revenue	8025 North Point Blvd	Ste 250		Winston-Salem	NC	27106
North Hills School District	Jordan Tax Service	102 Rahway Road		McMurray	PA	15317
Northampton County Treasurer	PO Box 598			Eastville	VA	23347
NV-Douglas County	1616 8TH ST, 2ND FL			MINDEN	NV	89423
NV-Washoe County	1001 E 9TH ST, RM D140			RENO	NV	89512-2845
Occupational Tax Administrator	Po Box 10008			Owensboro	KY	42302-9008
Office of Finance	City of Los Angeles	PO Box 53233		Los Angeles	CA	90053-0233
Ohio Department of Taxation	4485 NORTHLAND RIDGE BLVD			COLUMBUS	OH	43229
Oklahoma Tax Commission	PO Box 269059			Oklahoma City	OK	73126-9059
Oktibbeha County Tax Collector	101 East Main Street Ste 103			Starkville	MS	39759
Oregon Department of Revenue	PO Box 14745			Salem	OR	97309-8026
Oshkosh City Treasurer	Po Box 1130			Oshkosh	WI	54903-1130
Palm Beach County Tax Collector	Attn: Business Tax Department	PO Box 3715		West Palm Beach	FL	33402-3715
Palmer Township Tax Collector	3 Weller Place			Easton	PA	18045
Parsippany Township	1001 PARSIPPANY BLVD			PARSIPPANY-TROY HILLS	NJ	07054
Pat C Lupia	Tax Collector	210 George Street		Reading	PA	19605
Patricia A Gallagher	Tax Collector	PO Box 690		Montgomeryville	PA	18936
PBCBCC	Palm Beach County Planning Zoning	& Building	2300 N Jog Rd	West Palm Beach	FL	33411-2741
Pender County Tax Collections	Po Box 6239			Hermitage	PA	16148-0923
Penna Department of Revenue	1131 STRAWBERRY SQ			HARRISBURG	PA	17128-0101
Peters Township School District	Jordan Tax Service	102 Rahway Road		McMurray	PA	15317
Phoenix, AZ	PHOENIX CITY HALL	200 W WASHINGTON ST		PHOENIX	AZ	85003
Pickens County SC	222 MCDANIEL AVE, B-6			PICKENS	SC	29671
Pierce County Finance	PO BOX 11621			TACOMA	WA	98411-6621
Piscataway Township	455 HOES LN			PISCATAWAY	NJ	08854
Portage County Treasurer	1516 Church St			Stevens Point	WI	54481
Radnor Township	PO Box 155			Wayne	PA	19087
Ray Chapman Tax Collector	2222 Trenton Road			Levittown	PA	19056
Regional Income Tax Agency Ohio	10107 BRECKSVILLE RD			BRECKSVILLE	OH	44141
RI Provider Tax	ONE CAPITOL HILL			PROVIDENCE	RI	02908
Richland County SC	SUITE 1050, 2020 HAMPTON STREET	PO BOX 192		COLUMBIA	SC	29202
Richland County Treasurer	Suite 1050	2020 Hampton Street	Po Box 192	Columbia	SC	29202
Roanoke County VA	5204 BERNARD DR, 1ST FL			ROANOKE	VA	24018
Robeson County Tax Collector	PO Box 580387			Charlotte	NC	28258-0387
Rutherford County Tenn	319 N MAPLE ST, STE 200			MURFREESBORO	TN	37130
Rutherford NC	145 COLLEGE AVE, STE A			RUTHERFORDTON	NC	28139
Sacramento County	Tax Collector	PO Box 508		Sacramento	CA	95812-0508
San Juan County Treasurer's Office	100 S. Oliver Dr.	Suite 300		Aztec	NM	87410
Sandoval County	1500 IDALIA RD, BLDG D			BERNALILLO	NM	87004
Santa Fe County	240 GRANT AVE			SANTA FE	NM	87501-2061
SC-Greenville County	301 UNIVERSITY RIDGE, STE S-1100			GREENVILLE	SC	29601
School District of Lancaster	Tax Department	PO Box 4546		Lancaster	PA	17604-4546
Shelby County Trustee	Po Box 2751			Memphis	TN	38101-2751
Shenandoah County Treasurer	Ste 105	600 N Main St		Woodstock	VA	22664-1855
Sheriff Of Berkeley County	110 West King St			Martinsburg	WV	25401
Sheriff of Brooke County	632 Main Street			Wellsburg	WV	26070
Sheriff of Cabell County	PO Box 2114			Huntington	WV	25721
Sheriff of Fayette County	PO Box 509			Fayetteville	WV	25840
Sheriff of Greenbrier County	Room 208			Lewisburg	WV	24901
Sheriff of Harrison County	301 W MAIN ST			CLARKSBURG	WV	26301
Sheriff of Jackson County	PO Box 106			Ripley	WV	25271
Sheriff Of Jefferson County	PO Box 9			Charlestown	WV	25414
Sheriff of Kanawha County	Room 120	409 Virginia Street East		Charleston	WV	25301-2595
Sheriff of Logan County	Logan County Courthouse	Room 208		Logan	WV	25601
Sheriff of Marion County	Po Box 1348			Fairmont	WV	26555-1348
Sheriff of Monongalia County	Courthouse	243 High Street		Morgantown	WV	26505-5492
Sheriff of Pocahontas County	900 A 10th Avenue			Marlington	WV	24954
Sheriff of Putnam County	Ste 8	236 Courthouse Dr		Winfield	WV	25213
Sheriff of Raleigh County	213 Main Street			Beckley	WV	25801
Sheriff of Roane County	200 Main Street			Spencer	WV	25276
Sheriff of Taylor County	Po Box 189			Grafton	WV	26354
Sheriff of Tyler County	PO Box 7			Middlebourne	WV	26149
Sheriff of Wood County	PO Box 1985			Parkersburg	WV	26102
SOUTH CAROLINA DEPARTMENT OF REVENUE	Po Box 2535			Columbia	SC	29202-2535
South Fayette Township	100 TOWNSHIP DR			SOUTH FAYETTE	PA	15017
Spartanburg County Treasurer	Oren L Brady III	Po Box 100260		Columbia	SC	29202-3260
Spring Texas	1001 PRESTON ST			HOUSTON	TX	77002
Stafford County Treasurer	Po Box 5000			Stafford	VA	22555-5000
Stanly County Tax Collector	201 S Second Street			ALBEMARLE	NC	28001
State of Maryland	Central Collection Unit	Po Box 17277		Baltimore	MD	21297-0386
State of New Jersey	Division of Taxation	Revenue Processing Center	Po Box 639	Trenton	NJ	08646-0639
State of Rhode Island Division of Taxation	1 CAPITOL HILL			PROVIDENCE	RI	02908
State of Vermont	Agency of Human Services	Supplement / Tax Assessments	Po Box 1355	Williston	VT	05495
State of West Virginia	Revenue Division	Po Box 2745		Charleston	WV	25330-2745
Stevens Point WI	1515 STRONGS AVE			STEVENS POINT	WI	54481
Stokes County Tax Department	Po Box 57			Danbury	NC	27016-0057
SunBridge Retirement Care Associates	101 East State Street			Kennett Square	PA	19348
Sussex County Delaware	Treasury Division	PO Box 429		Georgetown	DE	19947-0429
Tax Collector	Smithfield Town Hall	64 Farnum Pike		Smithfield	RI	02917
Tax Collector Mike Lewis	401 Beacon Street Ste 105			Natchez	MS	39120
Tazewell County Treasurer	PO Box 969			Tazewell	VA	24651
TENNESSEE DEPARTMENT OF REVENUE	Andrew Jackson State Office Bldg	500 Deaderick Street		Nashville	TN	37242
Terrance M Snodgrass Sheriff	115 East Main Street Room 204			Harrisville	WV	26362
Texas Comptroller of Public Accounts	LYNDON B JOHNSON STATE OFFICE BLDG	111 E 17TH ST		AUSTIN	TX	78774
The City of Smyrna	3180 Atlanta Road SE			Smyrna	GA	30080
Thornton, Colorado	9500 CIVIC CTR DR			THORNTON	CO	80229
TN-Dickson County	4 COURT SQ			CHARLOTTE	TN	37036
Tom Flickinger, County Treasurer	95 West Beau Street, Ste 130			Washington	PA	15301-6825
Town of Andrews	Po Box 1210			Andrews	NC	28901-1210
Town of Ansted	PO Box 798			Ansted	WV	25812
Town of Berlin	108 Shed Road			Berlin	VT	05602
Town of Blackston VA	100 W ELM STREET			BLACKSTONE	VA	23824
Town of Bluefield	PO Box 1026			Bluefield	VA	24605
Town of Boston Finance Office	455 Ferry Street			South Boston	VA	24592
Town of Brookneal	PO Box 450			Brookneal	VA	24528
Town of Camden	Po Box 1207			Camden	ME	04843
Town of Collierville Tenn	500 POPLAR VIEW PKWY			COLLIERVILLE	TN	38017
Town of Coventry	Town Clerk	1670 Flat River Road		Coventry	RI	02816-8911
Town of Cumberland	Sewer Collections	45 Broad Street		Cumberland	RI	02864
Town of Dillwyn	PO Box 249			Dillwyn	VA	23936
Town of Farmington	153 Farmington Falls Road			Farmington	ME	04938
Town of Front Royal	PO Box 1560			Front Royal	VA	22630
Town of Hampton	Tax Collectors Office	100 Winnacunnet Road		Hampton	NH	03842
Town of Hopkinton Mass	18 MAIN ST			HOPKINTON	MA	01748
Town of Independence	Po Box 99			Indendence	VA	24348
Town of Kennebunk	Tax Collector	1 Summer St		Kennebunk	ME	04043
Town of Leesburg	25 W Market Street			Leesburg	VA	20176

Taxing Auhtority	Address 1	Address 2	Address 3	City	State	Zip
Town of Marlinton	709 Second Ave			Marlinton	WV	24954-0000
Town of Middletown	Attn Accounts Receivable	350 East Main Rd		Middletown	RI	02842
Town of Milford	TOWN CLERKS OFFICE	1 UNION SQUARE		MILFORD	NH	03055
Town of Orono	Sewer Division	59 Main Street		Orono	ME	04473
Town of Pembroke	PO BOX 866			PEMBROKE	NC	28372
Town of Scarborough	Po Box 360			Scarborough	ME	04074
Town of Skowhegan	225 Water Street			Skowhegan	ME	04976
Town of South Boston VA	455 FERRY ST			SOUTH BOSTON	VA	24592
Town of South Windsor	1540 SULLIVAN AVE			SOUTH WINDSOR	CT	06074
Town of Springfield	96 Main Street			Springfield	VT	05156
Town Of St Albans	PO Box 37			St Albans Bay	VT	05481
Town of St Andrews Wash	7550 E State Route 106			Union	WA	98592
Town of St Johnsbury	Ste 101	51 Depot Square		St Johnsbury	VT	05819
Town of Walworth	Po Box 386	W6741 Brick Church Rd		Walworth	WI	53184-0386
Town of Warren	Department 1125	Po Box 40000		Hartford	CT	06151-1125
Town of west hartford	Lockbox 411	PO Box 5047		New Britain	CT	06050-5047
Town of Windsor	PO Box 307			Windsor	VA	23487
Town of Woodstock	135 N Main Street			Woodstock	VA	22664
Town of Yadkinville	PO Drawer 816			Yadkinville	NC	27055
Township of Cumru	1775 Welsh Road			Mohnton	PA	19540
Township of Exeter	Tri STate Financial Group	PO Box 38		Bridgeport	PA	19405
Township of Ross	Jordan Tax Service Inc	102 Rahway Road		McMurray	PA	15317
Township of Scott	Jordan Tax Service Inc	102 Rahway Road		McMurray	PA	15317
Township of Upper Moreland	117 Park Ave			Willow Grove	PA	19090
Travis County Tax Assessor Collector	Po Box 149326			Austin	TX	78714-9326
Treasurer	City & School District of Pittsburgh	414 Grant Street		Pittsburgh	PA	15219-2476
Treasurer City of Hampton	Po Box 636			Hampton	VA	23669
Treasurer City of Kenosha	Kenosha County	Room 105	625-52nd St	Kenosha	WI	53140-3480
Treasurer City of Roanoke	PO Box 1451			Roanoke	VA	24007
Treasurer County of York	PO Box 189			Yorktown	VA	23690-0189
Treasurer James City County	Commissioner Of Revenue	Po Box 283		Williamsburg	VA	23187-0283
Treasurer of Campbell County	PO Box 37			Rustburg	VA	24588-0037
Treasurer of Spokane County	Michael J Baumgartner	PO Box 199		Spokane	WA	99210-0199
Treasurer of Warren County	County of Warren Virginia	PO Box 1540		Front Royal	VA	22630
Treasurer Spotsylvania County	Larry K Pritchett Treasurer	Po Box 9000		Spotsylvania	VA	22553
Treasurer Virginia Beach	Municipal Center	Building 1	2401 Courthouse Drive	Virginia Beach	VA	23456-9018
Trumbull Town	5866 MAIN ST			TRUMBULL	CT	06611
Tuscumbia, Alabama	116 E 6TH ST			TUSCUMBIA	AL	35674
TX-Bell County	411 E CENTRAL			BELTON	TX	76513
TX-DALLAS	500 ELM ST, STE 4400			DALLAS	TX	75202
TX-Fort Bend County	301 JACKSON ST			RICHMOND	TX	77469
TX-Harris County	1001 PRESTON ST			HOUSTON	TX	77002
TX-Kerr County	700 MAIN ST, STE 124			KERRVILLE	TX	78028
TX-Mclennan County	215 N 5TH ST, STE 118			WACO	TX	76701
Union County Treasurer	100 Court St Ste 4			Clayton	NM	88415
UNION COUNTY TRUSTEE	901 MAIN ST	SUITE 102		MAYNARDVILLE	TN	37807
VA -Fairfax County	DEPT OF ADMINSTRATION	PO BOX 10203		FAIRFAX	VA	22035-0203
VA-Augusta County	18 GOVERNMENT CTR LN	PO BOX 590		VERONA	VA	24482
VA-City of Albemarle	401 MCINTIRE RD			CHARLOTTESVILLE	VA	22902
VA-City of Buckingham	13380 W JAMES ANDERSON HWY			BUCKINGHAM	VA	23921
VA-City of Staunton	116 W BEVERLEY ST			STAUNTON	VA	24401
VA-Halifax County	1030 MARY BETHUNE ST, STE 103			HALIFAX	VA	24558
VA-King George County	10459 COURTHOUSE DR, STE 100			KING GEORGE	VA	22485
Valencia County	501 LUNA AVE			LOS LUNAS	NM	87031
VA-Montgomery County	755 ROANOKE ST, STE 1B			CHRISTIANBURG	VA	24073
VA-Prince William County	5 COUNTY COMPLEX CT			WOODBRIDGE	VA	22192
VA-Spotsylvania County	9104 COURTHOUSE RD			SPOTSYLVANIA	VA	22553
VA-Town of Tazwell	211 CENTRAL AVE			TAZEWELL	VA	24651
VA-Warren County	220 N COMMERCE AVE			FRONT ROYAL	VA	22630
VA-York County	120 ALEXANDER HAMILTON BLVD			YORKTOWN	VA	23690
Ventas Inc	c/o ET Sub Lopatcong LLC	Suite 300	10350 Ormsby Park Place	Louisville	KY	40223
Vermont Department of Taxes	Attn Jennifer Barmash	PO Box 429		Montpelier	VT	05601-0429
Village of Bellevue WI	2828 ALLOUEZ AVE			BELLEVUE	WI	54311
Village of DeForest	Treasurer	120 S Stevenson St		DeForest	WI	53532
Village of Fox Crossing	2000 Municipal Drive			Neenah	WI	54956
Village of Greendale	Clerk Treasurer's Office	6500 Northway		Greendale	WI	53129
Village of Pleasant Prairie	9915 39th Ave			Pleasant Prairie	WI	53158
Village of Windsor	Treasurer	4084 Mueller Rd		Deforest	WI	53532
Virginia Department Of Taxation	Po Box 27407			Richmond	VA	23261-7407
Wake County NC	301 S MCDOWELL ST, STE 3800			RALEIGH	NC	27601
Wallingford-Swarthmore SD	Attn: Tax Office	200 South Providence Rd		Wallingford	PA	19086
Warren County Schools	Net Profit Program	Po Box 9001256		Louisville	KY	40290-1256
Warwick City	3275 POST RD			WARWICK	RI	02886
Washington County Treasurers Office	Suite 102	35 West Washington Street		Hagerstown	MD	21740-4868
Washington State Department of Revenue	2101 4TH AVE, STE 1400			SEATTLE	WA	98121
Washington Township	ATTN TOWNSHIP CLERK/REGISTRAR	523 EGG HARBOR RD		SEWELL	NJ	08080
WA-Snohomish County	3000 ROCKEFELLER AVE			EVERETT	WA	98201
Waukesha County Treasurer	515 W Moreland Blvd Room 148			Waukesha	WI	53188
WA-Whatcom County	311 GRAND AVE			BELLINGHAM	WA	98225
Wayne County Tax Collector	Po Box 580478			Charlotte	NC	28258-0478
West Chester Area School District	Po Box 4787			Lancaster	PA	17604-4787
West Hartford	50 S MAIN ST, RM 109			WEST HARTFORD	CT	06107
West Manchester, Tax Collector	380 East Berlin Road			York	PA	17408
West Reading Tax Collector	500 Chestnut Street			West Reading	PA	19611
West Virginia Tax Division	1001 LEE ST E			CHARLESTON	WV	25301
Wetzel County Sheriff	PO Box D			New Martinsville	WV	26155-0319
Whitemarsh Township	Keystone Tax Bureau	PO Box 441		Southeastern	PA	19399
Wicomico County	PO Box 4036			Salisbury	MD	21803-4036
Williamson County Tenn	1320 W MAIN ST, STE 300 & 313			FRANKLIN	TN	37064
Wilson School District	c/o Fulton Bank	PO Box 7625		Lancaster	PA	17604
Windsor Town	275 BROAD ST			WINDSOR	CT	06095
Winimico County MD	125 N DIVISION ST	PO BOX 870		SALISBURY	MD	21803-0870
Wisconsin Department of Revenue	718 West Clairmont			Eau Claire	WI	54701
Wyomissing Area School District	c/o Fulton Bank	PO Box 4764		Lancaster	PA	17604
Yadkin County Tax Collector	PO Box 1669			Yadkinville	NC	27055
York Adams Tax Bureau	Po Box 15627			York	PA	17405-0156
YORK COUNTY	28 E MARKET ST, RM 126			YORK	PA	17401-1584
YORK TOWNSHIP	190 OAK ROAD			DALLASTOWN	PA	17313