

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re

DRAW ANOTHER CIRCLE, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No.: 16- (_____)

(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I)
AUTHORIZING THE PAYMENT OF PREPETITION SALES, USE,
AND FRANCHISE TAXES AND SIMILAR
TAXES AND FEES AND
(II) AUTHORIZING BANKS AND OTHER
FINANCIAL INSTITUTIONS TO RECEIVE, PROCESS,
HONOR, AND PAY CHECKS ISSUED AND ELECTRONIC
PAYMENT REQUESTS MADE RELATING TO THE FOREGOING**

Draw Another Circle, LLC (“DAC”) and its chapter 11 affiliates, the debtors and debtors in possession (the “Debtors”) in the above-captioned chapter 11 cases (the “Cases”), hereby move the Court (the “Motion”) for entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B (the “Proposed Interim Order” and the “Proposed Final Order,” respectively, and together, the “Proposed Orders”), pursuant to sections 105(a), 507(a)(8) and 541(d) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes, including sales and use taxes, franchise taxes, and similar taxes and fees in the ordinary course of business, as the Debtors, in their sole discretion, deem necessary, (ii) authorizing banks and other financial institutions (the “Banks”) to honor and process check and electronic transfer requests

¹ The Debtors and the last four digits of their respective federal taxpayer identification numbers are as follows: Draw Another Circle, LLC (2102); Hastings Entertainment, Inc. (6375); MovieStop, LLC (9645); SP Images, Inc. (7773); and Hastings Internet, Inc. (0809). The Debtors’ executive headquarters are located at 3601 Plains Boulevard, Amarillo, TX 79102.

related to the foregoing, and (iii) granting related relief. In support of the Motion, the Debtors rely on the *Declaration of Duane A. Huesers in Support of Debtors' First Day Pleadings* (the "First Day Declaration")² concurrently filed herewith. In further support of the Motion, the Debtors respectfully represent as follows:

JURISDICTION

1. The United States Bankruptcy Court for the District of Delaware (the "Court") has jurisdiction over these Cases and the Motion pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of these Cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. Pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the Debtors consent to the entry of a final judgment or order with respect to the Motion if it is determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. The statutory and legal predicates for the relief requested herein are sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004.

BACKGROUND

4. On the date hereof (the "Petition Date"), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code.

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the First Day Declaration.

5. The Debtors are authorized to continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner or statutory committee has been appointed in these Cases by the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”).

6. Founded in 1968, Hastings Entertainment, Inc. (“Hastings”), a Texas corporation, is a leading multimedia entertainment and lifestyle retailer. Hastings operates entertainment superstores that buy, sell, trade and rent various home entertainment products, including books, music, software, periodicals, movies on DVD and Blu-ray, video games, video game consoles, hobby, sports and recreation, lifestyle and consumer electronics. Hastings also offers consumables and trends products such as apparel, t-shirts, action figures, posters, greeting cards and seasonal merchandise. With the assistance of over 3,500 employees, Hastings operates 123 superstores, averaging approximately 24,000 square feet, principally in medium-sized markets located in 19 states, primarily in the Northwestern, Midwestern, and Southeastern United States.

7. Hastings also operates a multimedia entertainment e-commerce web site, goHastings.com, which offers a broad selection of books, software, video games, movies on DVD and Blu-ray, music, trends, comics, sports, recreation, and electronics. Hastings fills orders for new and used products placed at the website and also through Amazon and eBay Marketplaces using its proprietary goShip program, which allows Hastings to ship directly from its stores or distribution center. Hastings has one wholly-owned subsidiary, Hastings Internet, Inc. In 2015, Hastings generated revenue totaling approximately \$401.1 million.

8. MovieStop, LLC (“MovieStop”), a Delaware limited liability company, is a value retailer of new and used movies based in Atlanta, Georgia. MovieStop currently operates 39 destination locations in 10 states, primarily along the Eastern United States Coast. MovieStop is conducting store closing sales at all of its locations, and anticipates completion of all store closings by the end of July.

9. SP Images, Inc. (“SPI”), a Massachusetts corporation, is a full-service licensed distributor of sports and entertainment products and apparel headquartered in Franklin, Massachusetts. SPI specializes in providing retail partners with an unmatched assortment of licensed merchandise that allows them to maximize turns, sales and gross margins. SPI stocks over 20,000 individual items licensed by Major League Baseball, the National Football League, the National Hockey League, the National Basketball Association, Marvel Comics, DC Comics and many more.

10. Hastings, MovieStop and SPI are each wholly-owned subsidiaries of DAC.

11. As is further discussed in the First Day Declaration filed contemporaneously herewith, the Debtors commenced these chapter 11 cases to (i) effectuate the sale of Hastings pursuant to a Court-approved bidding and auction process; (ii) complete the liquidation of the MovieStop business for the benefit of creditors; (iii) preserve SPI’s business through a going concern sale process; and (iv) liquidate all of the Debtors’ remaining assets and discontinue all business lines that cannot be sold for value.

12. More detailed factual background regarding the Debtors and the commencement of these Cases is set forth in the First Day Declaration.

RELIEF REQUESTED

13. By this Motion, the Debtors request that the Court enter an order, pursuant to sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes, including sales and use taxes, franchise taxes, and similar taxes and fees in the ordinary course of business, as the Debtors, in their sole discretion, deem necessary, (ii) authorizing the Banks to honor and process check and electronic transfer requests related to the foregoing, and (iii) granting related relief.

14. In the ordinary course of business, the Debtors incur or collect and remit certain taxes including sales, use, franchise, property, business and occupation, and various other taxes, fees, charges, and assessments (the “Taxes and Fees”). The Debtors remit such Taxes and Fees to various federal, state, and local taxing and other governmental authorities and/or certain municipal or governmental subdivisions or agencies of those states (the “Taxing Authorities”) in connection with the operation of their businesses and the sale of their products or services at store locations, or through shipments of products purchased through the Debtors’ websites to customers. A list of the current Taxing Authorities is attached hereto as Exhibit B.³ The Taxes and Fees are paid monthly, quarterly, semi-annually, or annually to the respective Taxing Authorities, depending on the given Tax or Fee and the relevant Taxing Authority to which it is paid. As of the Petition Date, the Debtors estimate that they owe approximately \$3,700,000 in unremitted Taxes and Fees, which are comprised entirely of current tax obligations, and are not in respect of “catch-up” payments.

³ The Debtors have endeavored to identify all of the Taxing Authorities and list them on Exhibit B hereto. However, inadvertent omissions may have occurred. If the Debtors identify any entity that was inadvertently excluded from Exhibit B, they will promptly provide such entity with a copy of the order approving this Motion, if entered.

15. The Debtors seek authority to pay all prepetition Taxes and Fees in the ordinary course of business owed to the Taxing Authorities; provided that payments on account of Taxes and Fees that accrued, in whole or in part, prior to the Petition Date but were not in fact paid or processed prior to the Petition Date shall not exceed \$3,900,000 on an interim basis and \$5,600,000 on a final basis.

16. The Debtors also request that all Banks on which checks to third parties are drawn and/or electronic payments are made pursuant to this Motion be authorized to receive, process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of the Debtors as to which checks are authorized to be paid.

BASIS FOR THE RELIEF REQUESTED

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

17. The Debtors' payment of the Taxes and Fees is justified in large part because certain of these amounts are not property of the Debtors' estates pursuant to section 541(d) of the Bankruptcy Code. Specifically, section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d) (emphasis added).

18. Consistent with section 541(d) of the Bankruptcy Code, courts have held that certain types of taxes are not part of a debtor's estate. *See, e.g., Begier v. Internal Rev. Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *DuCharmes &*

Co., Inc. v. United States (In re DuCharmes & Co.), 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (stating that withheld taxes were subject to a trust); *Shank v. Wash. State Dept. of Rev. (In re Shank)*, 792 F.2d 829, 833 (9th Cir. 1986) (stating 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); *Rosenow v. Ill. Dept. of Rev. (In re Rosenow)*, 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *W. Surety Co. v. Waite (In re Waite)*, 698 F.2d 1177, 1179 (11th Cir. 1983) (same).

19. Here, the Taxes and Fees may constitute amounts held in trust, which the Debtors are required to collect and/or hold for payment to the Taxing Authorities. To the extent these Taxes and Fees constitute “trust fund” taxes, they are not property of the Debtors’ estates under section 541(d) of the Bankruptcy Code. See *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987); see also *Old Republic Nat’l Title Ins. Co. v. Tyler (In re Dameron)*, 155 F.3d 718, 721–22 (4th Cir. 1998) (stating that funds from various lenders held by closing agent in trust for designated third parties were not property of debtor’s estate).

II. Payment of the Taxes and Fees Will Avoid Unnecessary Distractions.

20. Any regulatory dispute or delinquency that impacts 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. Specifically, the Debtors’ failure to remit the Taxes and Fees could adversely affect the Debtors’ business operations because, among other things: (a) the Taxing Authorities could initiate audits of the Debtors or seek to prevent the Debtors from continuing their business and administering their estates, which, even if unsuccessful, would unnecessarily divert the Debtors’ attention from the process of maximizing the value of their estates; (b) the Taxing Authorities could attempt to suspend the Debtors’ operations, file liens,

seek to lift the automatic stay, and pursue other remedies that will harm the estates; (c) some of the Taxing Authorities may seek to collect penalties, cancel franchises or other licenses, or undertake other unfavorable enforcement actions if the Debtors do not pay the Taxes and Fees; and (d) certain of the Debtors' directors, officers, and employees might be subject to personal liability, even if such a failure to remit such Taxes and Fees was not a result of malfeasance on their part, which would undoubtedly distract these key people from their duties related to the Debtors' restructuring. In fact, the Taxing Authorities may take such actions regardless of these chapter 11 filings. *See, e.g.*, 11 U.S.C. §§ 362(b)(9) (permitting tax audits and assessments), 362(b)(18) (allowing creation or perfection of liens for property taxes).

21. Accordingly, the Debtors respectfully request the authority to remit the Taxes and Fees in order to ensure that they and their directors, officers, and employees remain focused on operating their business and maximizing the value of their estates for the benefit of their creditors.

III. Certain of the Taxes and Fees May Constitute Priority Claims.

22. The Debtors submit that authorizing the payment of the Taxes and Fees is in the best interests of their creditors and estates because substantially all of the Taxes and Fees likely constitute priority claims under section 507(a)(8) of the Bankruptcy Code. As such, payment of the Taxes and Fees will not prejudice the rights of general unsecured creditors.

23. Moreover, to the extent that such claims are entitled to priority treatment under section 507(a)(8) of the Bankruptcy Code, the respective Taxing Authorities may attempt to assess interest and penalties. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss").

24. Further, the failure to pay certain of the Taxes and Fees may adversely affect the Debtors' ability to maintain their good standing to operate in the jurisdictions in which they do business and to administer their estates for the benefit of their creditors.

25. In sum, payment of the Taxes and Fees is in the best interest of the Debtors and their estates, will not harm unsecured creditors, and may reduce harm and administrative expense to the Debtors' estates.

IV. Payment of the Taxes and Fees Is Warranted Under the Doctrine of Necessity.

26. The Court also may authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code, which codifies the equitable powers of the bankruptcy court, empowers the court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may permit pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's business. *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989). Specifically, the Court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the "doctrine of necessity." *See id.* at 175-76.

27. The United States Court of Appeals for the Third Circuit recognized the doctrine of necessity in *In re Lehigh & New England Railway Co.*, 657 F.2d 570, 581 (3d Cir. 1981). The Third Circuit held that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor. *Id.* (stating courts may authorize payment of prepetition claims when there is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *see also In re Penn Cent.*

Transp. Co., 467 F.2d 100, 102 n.1 (3d Cir. 1972) (recognizing necessity of payment doctrine permits “immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims shall have been paid”); *In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to continued operation of business); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (same).

28. The rationale for the doctrine of necessity—the rehabilitation of a debtor in reorganization cases—is “the paramount policy and goal of Chapter 11.” *Ionosphere Clubs*, 98 B.R. at 176; *see also Just for Feet*, 242 B.R. at 826 (finding that payment of prepetition claims to certain trade vendors was “essential to the survival of the debtor during the chapter 11 reorganization.”); *In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of tool makers as “necessary to avert a serious threat to the Chapter 11 process.”); *Burchinal v. Cent. Wash. Bank (In re Adams Apple, Inc.)*, 829 F.2d 1484, 1490 (9th Cir. 1987) (recognizing that allowance of “unequal treatment of pre-petition debts when necessary for rehabilitation . . .” is appropriate); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 287 (S.D.N.Y. 1987) (authorizing payment of prepetition workers’ compensation claims on grounds that the fundamental purpose of reorganization and equity powers of bankruptcy courts “is to

create a flexible mechanism that will permit the greatest likelihood of survival of the debtor and payment of creditors in full or at least proportionately.”); COLLIER ON BANKRUPTCY ¶105.02[4][a] (Alan N. Resnick & Henry J. Sommer Eds., 16th ed. 2016) (discussing cases in which courts have relied on the “doctrine of necessity” or the “necessity of payment” rule to pay prepetition claims immediately).

29. Here, the Debtors’ payment of the Taxes and Fees is an exercise of sound business judgment and is necessary to maximize the value of the Debtors’ estates for the benefit of their creditors. The Debtors operate a nationwide business, and any disputes that could adversely affect their ability to conduct business in a particular jurisdiction could have wide-ranging and negative effects on the Debtors’ operations as a whole and their efforts to efficiently administer their estates and maximize distributions to their creditors. If the Debtors do not continue paying the Taxes and Fees when they come due on a timely basis, it is very possible that Taxing Authorities, or those parties who ordinarily collect the Taxes and Fees, may interfere with the Debtors’ business and the efficient administration of the estates.

30. Similar relief is routinely granted by courts in this District. *See, e.g., In re Vestis Retail Grp., LLC*, Case No. 16-10971 (LSS) (Bankr. D. Del. Apr. 19, 2016) [Docket No. 49]; *In re Sports Auth. Holdings, Inc.*, Case No. 16-10527 (MFW) (Bankr. D. Del. Mar. 3, 2016) [Docket No. 131]; *In re City Sports, Inc.*, Case No. 15-12054 (KG) (Bankr. D. Del. Oct. 28, 2015) [Docket No. 188]; *In re Am. Apparel, Inc.*, Case No. 15-12055 (BLS) (Bankr. D. Del. Oct. 6, 2015) [Docket No. 76]; *In re The Wet Seal, Inc.*, Case No. 15-10081 (CSS) (Bankr. D. Del. Jan. 20, 2015) [Docket No. 98].⁴

⁴ Because of the voluminous nature of the unreported orders cited herein, they are not annexed to this Motion. Copies of these orders are available upon email request of Debtors’ counsel by contacting Max Schlan, Esq. at mschlan@cooley.com.

V. Processing of Checks and Electronic Fund Transfers Should be Authorized.

31. The Debtors also request that the Court authorize all applicable Banks to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the Taxes and Fees, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Debtors further request that all of the Banks be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion.⁵

IMMEDIATE RELIEF IS NECESSARY

32. Bankruptcy Rule 6003 provides that the relief requested in this Motion may be granted if the "relief is necessary to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003. The Debtors believe that, among other things, the success of their chapter 11 efforts will require them remaining in good standing with the Taxing Authorities, as well as the focused and fully devoted efforts of their directors and officers to these proceedings, rather than attending to any issues related to any failure to pay the Taxing Authorities on account of the Taxes and Fees. Thus, if the relief requested herein is not granted, the Debtors' failure to satisfy the Taxes and Fees would cause the Debtors' estates immediate and irreparable harm by detracting from, and potentially derailing, the Debtors' chapter 11 efforts.

33. For this reason and those set forth above, the Debtors respectfully submit that Bankruptcy Rule 6003(b) has been satisfied and the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors and their estates.

⁵ For further information regarding the Debtors' cash management system, see the *Debtors' Motion for Entry of Order (I) Authorizing Continued Use of Cash Management System, (II) Authorizing Continued Use of Existing Business Forms (III) Authorizing the Continuation of Intercompany Transactions, (IV) Granting Administrative Priority Status to Postpetition Intercompany Transactions, (V) Authorizing Use of Prepetition Bank Accounts, Account Control Agreements, and Certain Payment Methods, and (VI) Temporarily Suspending the Requirements of 11 U.S.C. § 345(b) on an Interim Basis* filed contemporaneously with this Motion, and the First Day Declaration.

WAIVER OF ANY APPLICABLE STAY

34. The Debtors also request that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of fourteen days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtors seek in this Motion is necessary for the Debtors to operate their business without interruption and to preserve value for their estates. Accordingly, the Debtors respectfully request that the Court waive the fourteen-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

RESERVATION OF RIGHTS

35. Nothing in the Proposed Orders or this Motion (i) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtors and their estates, (ii) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors and their estates with respect to the validity, priority, or amount of any claim against the Debtors and their estates, or (iii) shall be construed as a promise to pay a claim.

NOTICE

36. The Debtors will provide notice of this Motion to: (i) the U.S. Trustee; (ii) holders of the thirty (30) largest unsecured claims on a consolidated basis against the Debtors; (iii) Bank of America, N.A.; (iv) Pathlight Capital LLC; (v) the Taxing Authorities; (vi) the Banks; and (vii) all parties who, as of the filing of this Motion, have filed a notice of appearance and request for service of papers pursuant to Bankruptcy Rule 2002. As this Motion is seeking “first day” relief, within two business days of the hearing on this Motion, the Debtors will serve copies of this Motion and any order entered in respect to this Motion as required by Local Rule

9013-1(m). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is necessary.

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

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CONCLUSION

WHEREFORE, the Debtors respectfully request entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B, respectively, (a) granting the relief requested herein, and (b) granting such other relief as is just and proper.

Dated: June 13, 2016
Wilmington, Delaware

Respectfully submitted,

/s/ Christopher M. Samis

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*Proposed Counsel for the Debtors and Debtors
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EXHIBIT A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re

DRAW ANOTHER CIRCLE, LLC, *et al.*,¹
Debtors.

Chapter 11

Case No.: 16- (_____)

(Joint Administration Requested)

Re: Docket No. _____

**INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF PREPETITION
SALES, USE, AND FRANCHISE TAXES AND SIMILAR
TAXES AND FEES AND (II) AUTHORIZING
BANKS AND OTHER FINANCIAL
INSTITUTIONS TO RECEIVE, PROCESS,
HONOR, AND PAY CHECKS ISSUED AND ELECTRONIC
PAYMENT REQUESTS MADE RELATING TO THE FOREGOING**

Upon the motion (the "Motion")² of Draw Another Circle, LLC and its chapter 11 affiliates, the debtors and debtors in possession (the "Debtors") in the above-captioned jointly administered chapter 11 cases (the "Cases"), for entry of an interim order (this "Interim Order"), pursuant to sections 105(a), 507(a)(8) and 541(d) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes, including sales and use taxes, franchise taxes, and similar taxes and fees in the ordinary course of business, as the Debtors, in their sole discretion, deem necessary and (ii) authorizing banks and other financial institutions (the "Banks") to honor and process check and electronic transfer requests related to the jurisdiction to consider the Motion pursuant

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

to 28 U.S.C. §§ 1334 and 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and it appearing that the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of these cases and of the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances, and that no other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and after due deliberation, 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 _____, 2016, at __:__ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2016, and shall be served on: (i) the Debtors, 3601 Plains Boulevard, Amarillo, Texas 79102 (Attn: Duane A. Huesers); (ii) proposed counsel for the Debtors, (x) Cooley LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Cathy Hershcopf, Esq. and Michael A. Klein, Esq.) Email: chershcopf@cooley.com and mklein@cooley.com and (y) Whiteford, Taylor & Preston LLC, The Renaissance Centre, 405 North King Street, Suite 500, Wilmington, Delaware 19801 (Attn: Christopher M. Samis, Esq. and L. Katherine Good, Esq.) Email: csamis@wtplaw.com and kgood@wtplaw.com; (iii) counsel to Bank of America, N.A., (x) Riemer & Braunstein, LLP, Times Square Tower, Suite 2506, Seven Times Square, New York, New York 10036 (Attn: Donald E. Rothman, Esq. and

Steven E. Fox, Esq.) Email: drothman@riemerlaw.com and sfox@riemerlaw.com and (y) Ashby & Geddes, P.A., 500 Delaware Avenue, P.O. Box 1150, Wilmington, Delaware 19801 (Attn: Gregory Taylor, Esq.) Email: gtaylor@ashby-geddes.com; (iv) counsel to Pathlight Capital LLC, (x) Choate, Hall & Stewart LLP, Two International Place, Boston, Massachusetts 02110 (Attn: Kevin J. Simard, Esq.) Email: ksimard@choate.com and (y) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Mark D. Collins, Esq. and John H. Knight, Esq.) Email: collins@rlf.com and knight@rlf.com; (v) the Office of the United States Trustee for the District of Delaware, J. Caleb Boggs Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Hannah Mufson McCollum, Esq.) Email: hannah.mccollum@usdoj.gov; and (vi) counsel to any statutory committee appointed in these Cases. If no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without further notice or hearing.

3. The Debtors are authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors, in their sole discretion, deem necessary, in an amount not to exceed \$3,900,000.

4. Nothing in this Interim Order shall be construed as authorizing the Debtors to pay any amounts on account of past-due Taxes.

5. The Banks are authorized, when requested by the Debtors, in the Debtors' discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the

representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Interim Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors, as provided for in this Interim Order.

6. Nothing in this Interim Order, nor as a result of any payment made pursuant to this Interim Order, (a) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtors and their estates; (b) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors and their estates with respect to the validity, priority, or amount of any claim against the Debtors and their estates; or (c) shall be construed as a promise to pay a claim.

7. The Debtors are authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the Taxes and Fees.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

9. Notwithstanding anything to the contrary contained herein, any payment made or to be made under this Interim Order, any authorization contained in this Interim Order, or any claim for which payment is authorized hereunder, shall be subject to the requirements imposed on the Debtors under any orders of this Court approving any debtor in possession financing for, or any use of cash collateral by, the Debtors and any budget in connection therewith.

10. Bankruptcy Rule 6003(b) has been satisfied.

11. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (a) this Interim Order shall be effective immediately and enforceable upon its entry; (b) the Debtors are not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Interim Order; and (c) the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action necessary or appropriate to implement this Interim Order.

12. The Court retains jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Interim Order.

Dated: Wilmington, Delaware

_____ 2016

United States Bankruptcy Judge

EXHIBIT B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re

DRAW ANOTHER CIRCLE, LLC, *et al.*,¹
Debtors.

Chapter 11

Case No.: 16- (_____)

(Joint Administration Requested)

Re: Docket No. _____

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF PREPETITION
SALES, USE, AND FRANCHISE TAXES AND SIMILAR
TAXES AND FEES AND (II) AUTHORIZING
BANKS AND OTHER FINANCIAL
INSTITUTIONS TO RECEIVE, PROCESS,
HONOR, AND PAY CHECKS ISSUED AND ELECTRONIC
PAYMENT REQUESTS MADE RELATING TO THE FOREGOING**

Upon the motion (the “Motion”)² of Draw Another Circle, LLC and its chapter 11 affiliates, the debtors and debtors in possession (the “Debtors”) in the above-captioned jointly administered chapter 11 cases (the “Cases”), for entry of a final order (this “Final Order”), pursuant to sections 105(a), 507(a)(8) and 541(d) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes, including sales and use taxes, franchise taxes, and similar taxes and fees in the ordinary course of business, as the Debtors, in their sole discretion, deem necessary and (ii) authorizing banks and other financial institutions (the “Banks”) to honor and process check and electronic transfer requests related to the jurisdiction to consider the Motion pursuant

¹ The Debtors and the last four digits of their respective federal taxpayer identification numbers are as follows: Draw Another Circle, LLC (2102); Hastings Entertainment, Inc. (6375); MovieStop, LLC (9645); SP Images, Inc. (7773); and Hastings Internet, Inc. (0809). The Debtors’ executive headquarters are located at 3601 Plains Boulevard, Amarillo, TX 79102.

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

to 28 U.S.C. §§ 1334 and 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and it appearing that the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of these cases and of the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances, and that no other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and after due deliberation, 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 pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors, in their sole discretion, deem necessary, in an amount not to exceed \$5,600,000.
3. Nothing in this Final Order shall be construed as authorizing the Debtors to pay any amounts on account of past-due Taxes.
4. The Banks are authorized, when requested by the Debtors, in the Debtors' discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or

issued by the Debtors prior to the Petition Date should be honored pursuant to this Final Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors, as provided for in this Final Order.

5. Nothing in this Final Order, nor as a result of any payment made pursuant to this Final Order, (a) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtors and their estates; (b) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors and their estates with respect to the validity, priority, or amount of any claim against the Debtors and their estates; or (c) shall be construed as a promise to pay a claim.

6. The Debtors are authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the Taxes and Fees.

7. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Final Order.

8. Notwithstanding anything to the contrary contained herein, any payment made or to be made under this Final Order, any authorization contained in this Final Order, or any claim for which payment is authorized hereunder, shall be subject to the requirements imposed on the Debtors under any orders of this Court approving any debtor in possession financing for, or any use of cash collateral by, the Debtors and any budget in connection therewith.

9. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (a) this Final Order shall be effective immediately and enforceable upon its entry; (b) the Debtors

are not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Final Order; and (c) the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action necessary or appropriate to implement this Final Order.

10. The Court retains jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Final Order.

Dated: Wilmington, Delaware

_____, 2016

United States Bankruptcy Judge

EXHIBIT C

List of Taxing Authorities

Taxing Authority	Contact Information
Ada County Treasurer	Ada County Treasurer Vicky J McIntyre Po Box 2868 ID 83701-2868
Adair County Collector Of Rev	Adair County Collector Of Rev David O Erwin 106 W Washington MO 63501
Alabama Department Of Revenue	Alabama Department Of Revenue P.O. Box 327431 Montgomery, AL 36132-7431
Albany County Treasurer	Albany County Treasurer Linda Simpson 525 Grand Ave Room 205 Laramie, WY 82070
Alexandria, City Of	Alexandria, City Of Business Office City Hall Po Box 71 LA 71309-0071
Arizona Department of Revenue	Arizona Department of Revenue P.O. Box 29009 Phoenix, AZ 85038-9009
Arkansas Department of Finance and Administration	Arkansas Department of Finance and Administration 1509 West 7th Street Little Rock, AR 72201
Arkansas, State of	Arkansas, State of P.O. Box 919 Little Rock, AR 72203-0919

Taxing Authority	Contact Information
Auburn, City Of	Auburn, City Of Revenue Office 144 Tichenor Avenue, Suite 6 Auburn, AL 36830
Augusta Planning & Development Dept	Augusta Planning & Development Dept P O Box 9270 Augusta, GA 30916-9270
Autauga County Revenue Commissioner	Autauga County Revenue Commissioner 135 North Court St.; Suite D Prattville, AL 36067
Baltimore County Maryland	Baltimore County Maryland 400 Washington Avenue, Rm 152 Towson, MD 21204-4665
Baxter County Tax Collector	Baxter County Tax Collector 8 East 7Th Street Mountain Home, AR 72653
Bell County Tax Appraisal Dist	Bell County Tax Appraisal Dist P O Box 390 Belton, TX 76513-0390
Benton County Treasurer	Benton County Treasurer Tax Processing Center 5600 W Canal Drive Ste A Kennewick, WA 99336-2327
Bernalillo County Treasurer	Bernalillo County Treasurer Po Box 627 Albuquerque, NM 87103-0627

Taxing Authority	Contact Information
Birmingham, City Of	Birmingham, City Of P O Box 830638 Birmingham, AL 35283-0638
Blount County Trustee (Tax)	Blount County Trustee (Tax) Scott Graves 347 Court St., Courthouse Maryville, TN 37804-5906
Bonneville County	Bonneville County Mark R Hansen Treasurer 605 N Capital Idaho Falls, ID 83402
Brazoria County Tax Office	Brazoria County Tax Office Ro'Vin Garrett Rta Po Box 1586 Lake Jackson, TX 77566
Brazos County Assessor-Collect	Brazos County Assessor-Collect Kristeen Roe Tax A/C 4151 County Park Ct Bryan, TX 77802
Broward County Tax Collector	Broward County Tax Collector 115 S. Andrews Ave; Rm A-100 Fort Lauderdale, FL 33301
Brown County Appraisal Distric	Brown County Appraisal Distric Brett Mckibben 403 Fisk Brownwood, TX 76801
Buchanan County	Buchanan County Peggy Campbell Collector 411 Jules St Suite 123 Saint Joseph, MO 64501

Taxing Authority	Contact Information
Buffalo County Treasurer(9819)	Buffalo County Treasurer(9819) Jean A Sidwell, Treasurer Po Box 1270 Kearney, NE 68848-1270
Butler County Collector Tax	Butler County Collector Tax 100 North Main Street Poplar Bluff, MO 63901
Butte Silver Bow Trsr'S Office	Butte Silver Bow Trsr'S Office Po Box 611 Butte, MT 59703
Cache County Assessors Office	Cache County Assessors Office 179 North Main Logan, UT 84321
Camden, Town of	Camden, Town of 1783 Friends Way Camden, DE 19934
Campbell County Treasurer(Tax)	Campbell County Treasurer(Tax) Shirley A Study/Parcel# 34374 P O Box 1027 Gillette, WY 82717-1027
Canadian County Treasurer	Canadian County Treasurer 201 N Choctaw El Reno, OK 73036
Canon City	Canon City Finance Department Sales/Use Tax P.O. Box 1460 Cañon City, CO 81215

Taxing Authority	Contact Information
Canyon County Tax Collector	Canyon County Tax Collector 111 N 11Th Ave Ste 240 Caldwell, ID 83606
Cape Girardeau County Colle	Cape Girardeau County Colle 1 Barton Square Jackson, MO 63755
Carter County Treasurer	Carter County Treasurer Marsha Collins 20 B Street Sw Room 104 Ardmore, OK 73401
Cascade County Treasurer	Cascade County Treasurer Po Box 2549 121 4Th St North Ste #1B-1 Great Falls, MT 59403-2549
Chatham County Tax Commissioner	Chatham County Tax Commissioner P.O. Box 9827 Savannah, GA 31412
Chaves County Treasurer	Chaves County Treasurer Po Box 1772 Roswell, NM 88202-1772
Chelan County Treasurer	Chelan County Treasurer P.O. Box 1441 Wenatchee, WA 98807-1441
Chesapeake, City Of	Chesapeake, City Of P.O. Box 1606 Chesapeake, VA 23327-1606

Taxing Authority	Contact Information
Chesterfield County Treasurer	Chesterfield County Treasurer P.O. Box 124 Chesterfield, VA 23832
Clarksville (Tax), City Of	Clarksville (Tax), City Of Dept Of Finance & Revenue P O Box 928 Clarksville, TN 37041-0928
Cleveland County Treasurer	Cleveland County Treasurer 201 S Jones Suite 100 Norman, OK 73069
Cobb County Business License	Cobb County Business License P.O. Box 649 Marietta, GA 30061-0649
Cobb County Tax Commissioner	Cobb County Tax Commissioner P.O. Box 100127 Marietta, GA 30061-7027
Cochise County Treasurer	Cochise County Treasurer Marsha Bonham Po Box 1778 Bisbee, AZ 85603-2778
Coffee County Trustee	Coffee County Trustee Teresa Mcfadden 1341 Mcarthur St Ste 1 Manchester, TN 37355
Cole County Courthouse	Cole County Courthouse Cole County Courthouse Annex 311 E High Jefferson City, MO 65101

Taxing Authority	Contact Information
Colorado Department of Revenue	Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261
Colorado Taxation Division	Colorado Taxation Division PO Box 17087 Denver, CO 80217-0087
Columbus Consolidated Govern.	Columbus Consolidated Govern. P.O. Box 911 Columbus, GA 31902-0911
Comal County,Tx Collector(Tax)	Comal County,Tx Collector(Tax) Cathy C Talcott Pcc Po Box 659480 San Antonio, TX 78265-9480
Comanche County Treasurer	Comanche County Treasurer Rhonda Brantley 315 Sw 5Th Street Rm 300 Lawton, OK 73501-4371
Commonwealth of Massachusetts	Commonwealth of Massachusetts Secretary of the Commonwealth One Ashburton Place Rm 1717 Boston, MA 02108-1512
Comptroller of Maryland	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
Comptroller of Public Accounts	Comptroller of Public Accounts State Comptroller of Texas 7120 I-40 Frontage Road #220 Amarillo, TX 79106

Taxing Authority	Contact Information
Craighead County Collector	Craighead County Collector Carol Ward, Collector Po Box 9276 Jonesboro, AR 72403-9276
Cumberland County Tax Collector	Cumberland County Tax Collector P.O. Box 449 Fayetteville, NC 28302-0449
Curry County Treasurer 12	Curry County Treasurer 12 Po Box 897 Clovis, NM 88102
Delaware Division Of Revenue	Delaware Division Of Revenue P.O. Box 8751 Wilmington, DE 19899-8751
Delaware State Police	Delaware State Police P.O. Box 430 Dover, DE 19903
Delaware, State of	Delaware, State of P.O. Box 5509 Binghamton, NY 13902-5509
Denver, City And County Of	Denver, City And County Of Department Of Excise & Licenses 201 W Colfax Ave Dept 206 CO 80202-2700
Department of Revenue	Department of Revenue P.O.Box 491 Frankfort, KY 40602-0491

Taxing Authority	Contact Information
Dodge County Treasurer(Tax)	Dodge County Treasurer(Tax) Parcel # 043000129 P O Box 999 Fremont, NE 68026
Dona Ana County Treasurer	Dona Ana County Treasurer Po Box 1179 Las Cruces, NM 88004-1179
Douglas County Treasurer	Douglas County Treasurer Tax Department Po Box 668 Lawrence, KS 66044-0668
Duluth, City Of	Duluth, City Of 3167 Main Street Duluth, GA 30096-3263
Duval County Tax Collector	Duval County Tax Collector P.O. Box 44009 Jacksonville, FL 32231-4009
Dyer County Clerk	Dyer County Clerk Judy W Patton Po Box 1360 Dyersburg, TN 38025-1360
Dyersburg, City Of	Dyersburg, City Of Po Box 1358 Dyersburg, TN 38025-1358
Ector County Tax Assessor Coll	Ector County Tax Assessor Coll Ector County Appraisal District 1301 East 8Th St Odessa, TX 79761

Taxing Authority	Contact Information
Eddy County Treasurer	Eddy County Treasurer 101 West Greene Carlsbad, NM 88220-6219
Ellis County Tax Office(Tax)	Ellis County Tax Office(Tax) John Bridges Po Drawer 188 Waxahachie, TX 75168-0188
Ellis County Treasurer	Ellis County Treasurer P.O. Box 520 Hays, KS 67601-0520
Erath County Tax Assessor(Tax)	Erath County Tax Assessor(Tax) Jennifer Schlicke Carey 320 West College Stephenville, TX 76401
Faulkner County	Faulkner County Mark Wilcox, Collector 806 Faulkner St Conway, AR 72034
Finney County Treasurer	Finney County Treasurer Finney County Courthouse Po Box M Garden City, KS 67846-0450
Florida Department of Revenue	Florida Department of Revenue 5050 W Tennessee Street Tallahassee, FL 32399-0100
Florida Dept of Agriculture	Florida Dept of Agriculture P.O. Box 6720 Tallahassee, FL 32314-6720

Taxing Authority	Contact Information
Florida Dept of State	Florida Dept of State P.O. Box 6198 Tallahassee, FL 32314
Ford County Treasurer	Ford County Treasurer Ford County Government Cntr 100 Gunsmoke Dodge City, KS 67801
Franklin, Town of	Franklin, Town of The Collector of Taxes Attn: James P. Dacey P.O. Box 981045 Boston, MA 02298-1045
Fremont County Treasurer	Fremont County Treasurer 615 Macon Ave Rm #104 Canon City, CO 81212-3390
Gallatin County Treasurer	Gallatin County Treasurer 311 W Main Room 210 Bozeman, MT 59715
Garfield County Treasurer	Garfield County Treasurer Kevin R Postier PO Box 489 Enid, OK 73702-0489
Georgia Department of Revenue	Georgia Department of Revenue P.O. Box 740239 Atlanta, GA 30374-0239
Grand Junction, City Of	Grand Junction, City Of Financial Operations Revenue Division 250 North 5th Street Grand Junction, CO 81501

Taxing Authority	Contact Information
Grant County Treasurer (Tax)	Grant County Treasurer (Tax) Tax Id#Hast0100 P.O. Box 37 Ephrata, WA 98823-0037
Gray County Tax Assessor Offic	Gray County Tax Assessor Offic Po Box 382 Pampa, TX 79066-0382
Grayson County Tax Assessor	Grayson County Tax Assessor Bruce Stidham P.O. Box 2107 Sherman, TX 75091-2107
Gregg County Tax Assessor	Gregg County Tax Assessor Kirk Shields P.O. Box 1431 Longview, TX 75606-1431
Guadalupe County Tax Collector	Guadalupe County Tax Collector Tavie Murphy Tax Assessor-Collector 307 W Court Seguin, TX 78155
Gwinnett County	Gwinnett County P.O. Box 1045 Lawrenceville, GA 30046-1045
Gwinnett County Tax Commissioner	Gwinnett County Tax Commissioner P.O. Box 372 Lawrenceville, GA 30046-0372
Hall County, Ne Treasurer(Tax)	Hall County, Ne Treasurer(Tax) 121 S. Pine, Suite 2 Grand Island, NE 68801

Taxing Authority	Contact Information
Hays County Tax Office	Hays County Tax Office 712 S Stagecoach Trail San Marco, TX 78666
Hillsborough County Tax Collector	Hillsborough County Tax Collector P.O. Box 172920 Tampa , FL 33672-0920
Hunt County Tax Office	Hunt County Tax Office Randy L Wineinger Tax Collector P.O. Box 1042 Greenville, TX 75403-1042
Huntsville, City Of	Huntsville, City Of Finance Department P.O. Box 308 Huntsville, AL 35804-0308
Idaho State Tax Commission	Idaho State Tax Commission P.O. Box 83784 Boise, ID 83707-3784
Independence County Collector	Independence County Collector 110 Broad Street Batesville, AR 72501
Indiana Department of Revenue	Indiana Department of Revenue P.O. Box 7231 Indianapolis, IN 46207-7231
Iowa Department of Revenue	Iowa Department of Revenue P.O. Box 10468 Des Moines, IA 50306-0468

Taxing Authority	Contact Information
Jackson County Treasurer	Jackson County Treasurer Renee Howard Po Box 939 Altus, OK 73522-0939
Jacksonville, City Of	Jacksonville, City Of 231 #. Forsyth Street, Suite 141 Jacksonville, FL 32202
Jefferson Co. Dept of Revenue	Jefferson Co. Dept of Revenue P.O. Box 830710 Birmingham, AL 35283-0710
Jefferson County Tax Collector	Jefferson County Tax Collector P.O. Box 830710 Birmingham, AL 35283-0710
Johnson County Collector	Johnson County Collector Ruthane Small 300 N Holden Ste 201 Warrensburg, MO 64093-1704
Julie L. Ensor	Julie L. Ensor 401 Bosley Avenue Towson, MD 21204-6754
Kansas Department of Revenue	Kansas Department of Revenue 915 SW Harrison Street Topeka, KS 66699-4000
Kay County Treasurer	Kay County Treasurer 201 S Main Courthouse Newkirk, OK 74647

Taxing Authority	Contact Information
Kennesaw City	Kennesaw City 2529 J.O. Stephenson Ave Kennesaw, GA 30144-2780
Kentucky Department of Revenue	Kentucky Department of Revenue 501 High Street Frankfort, KY 40601-2103
Kerr County Tax Assessor	Kerr County Tax Assessor 700 Main St Ste 124 Kerrville, TX 78028
Kim Hastie, License Comm	Kim Hastie, License Comm P.O. Drawer 161009 Mobile, AL 36616
Kissimmee, City Of	Kissimmee, City Of 101 North Church Street, #120 Kissimmee, FL 34741-5054
Kootenai County Treasurer	Kootenai County Treasurer 451 N Government Way Coeur d'Alene, ID 83814
Largo, City Of	Largo, City Of P.O. Box 296 Largo, FL 33779-0296
Latah County Tax Collector	Latah County Tax Collector 522 S Adams St #105 Moscow, ID 83843-0568

Taxing Authority	Contact Information
LDR New Orleans Office	LDR New Orleans Office 1450 Poydras St. Suite 800 New Orleans, LA 70112
Lea County Treasurer	Lea County Treasurer 100 N Main Ste 3-C Lovington, NM 88260-4000
Leominster, City Of	Leominster, City Of 25 West Street Leominster, MA 01453
Lewis & Clark County Treasurer	Lewis & Clark County Treasurer 316 North Park Room #113 MT 59623
Louisiana Department of Revenue	Louisiana Department of Revenue P.O. Box 91011 Baton Rouge, LA 70821-9011
Lubbock Central Appraisal Dist	Lubbock Central Appraisal Dist Po Box 10568 1715 26Th Street TX 79408-3568
Macon, City Of	Macon, City Of P.O. Box 247 Macon, GA 31202
Macon-Bibb County	Macon-Bibb County 682 Cherry Street, Suite 500 Macon, GA 31201

Taxing Authority	Contact Information
Macon-Bibb County Tax Commissioner	Macon-Bibb County Tax Commissioner P.O. Box 4724 Macon, GA 31208-4724
Madison Co Sheriff (Tax)	Madison Co Sheriff (Tax) 135 West Irvine St Suite B01 Richmond, KY 40475
Madison County Tax Collector	Madison County Tax Collector 100 North Side Square Huntsville, AL 35801-4820
Madison County Treasurer(9875)	Madison County Treasurer(9875) Donna J Primrose P.O. Box 270 Madison, NE 68748-0270
Maryland Revenue Administration Division - MD	Maryland Revenue Administration Division - MD Taxpayer Service Section 110 Carroll Street Annapolis, MD 21411-0001
Maryland, State of	Maryland, State of 301 W. Preston Street, Rm 801 Baltimore , MD 21201
Maryville Tn (Tax), City Of	Maryville Tn (Tax), City Of Department Of Finance 412 W Broadway Ave TN 37801-4710
Massachusetts Department of Revenue	Massachusetts Department of Revenue PO Box 7010 Boston, MA 02204

Taxing Authority	Contact Information
McLennan County Assessor Colle	McLennan County Assessor Colle Randy H Riggs Cpa Pcc Po Box 406 TX 76703
Mesa County Treasurer Tax	Mesa County Treasurer Tax P O Box 20000 Grand Junction, CO 81502-5027
Miami-Dade County Tax Collector	Miami-Dade County Tax Collector 200 NW 2nd Avenue Miami, FL 33128
Midland Central Appr District	Midland Central Appr District Ron Stegall Cheif Appraiser P O Box 908002 Midland, TX 79708-8002
Missoula County Treasurer	Missoula County Treasurer Po Box 7249 Missoula, MT 59807-7249
Missouri Department of Revenue	Missouri Department of Revenue P.O. Box 700 Jefferson City, MO 65105-0700
Mobile County License Commission	Mobile County License Commission 3925 Michael Blvd. Suite G Mobile, AL 36609
Mobile County Revenue Commissioner	Mobile County Revenue Commissioner P.O. Box 1169 Mobile, AL 36633-1169

Taxing Authority	Contact Information
Mobile, City Of	Mobile, City Of P.O. Box 11407 Dept 1530 Birmingham, AL 35246-1530
Mohave County Treasurer	Mohave County Treasurer Po Box 712 Kingman, AZ 86402-0712
Montana Department of Revenue	Montana Department of Revenue P.O. Box 8021 Helena, MT 59604-8021
Montgomery County	Montgomery County 101 S. Lawrence Street Montgomery, AL 36104
Montgomery County Trustee	Montgomery County Trustee 350 Pageant Lane Ste 101-B Clarksville, TN 37040
Montgomery County Tx Tax Asses	Montgomery County Tx Tax Asses 400 N San Jacinto St Conroe, TX 77301
Montrose County Treasurer	Montrose County Treasurer Po Box 609 Montrose, CO 81402-0609
Montrose, City of	Montrose, City of 433 S. First St. P.O. Box 790 Montrose, CO 81402

Taxing Authority	Contact Information
Murfreesboro Tn (Tax), City Of	Murfreesboro Tn (Tax), City Of Police Annex 324 S Church St Murfreesboro, TN 37130
Muscogee County Tax Commissioner	Muscogee County Tax Commissioner P.O. Box 1441 Columbus, GA 31902-1441
Muskogee County Treasurer	Muskogee County Treasurer Dorothy M Lawson Po Box 1587 OK 74402-1587
Nacogdoches Appraisal District	Nacogdoches Appraisal District Gary Woods 216 W Hospital Nacogdoches, TX 75961
Nebraska Department of Revenue	Nebraska Department of Revenue PO Box 98903 Lincoln, NE 68509-8903
Nevada, State of	Nevada, State of 2550 Paseo Verde Pkwy #180 Henderson, NV 89074
New Hanover County Tax Office	New Hanover County Tax Office P.O. Box 580070 Charlotte, NC 28258-0070
New Jersey, State Of	New Jersey, State Of Division of Taxation, Bankruptcy Section P.O. Box 245 Trenton, NJ 08695-0245

Taxing Authority	Contact Information
New Mexico Motor Vehicle Division	New Mexico Motor Vehicle Division Taxation Revenue 1100 South St. Francis Drive Santa Fe, NM 87504
New Mexico Taxation and Revenue Department	New Mexico Taxation and Revenue Department Revenue Processing Division 1200 South St. Francis Drive Santa Fe, NM 87502
Newport News, City Of	Newport News, City Of P.O. Box 975 Newport News, VA 23607-0975
Nez Perce County Tax Collector	Nez Perce County Tax Collector Tax Collector Po Box 896 Lewiston, ID 83501
NJ Division of Taxation	NJ Division of Taxation P.O. Box 999 Trenton, NJ 08646-0999
Norfolk City Treasurer	Norfolk City Treasurer P.O. Box 2260 Norfolk, VA 23501-2260
Norfolk Dept of Public Health	Norfolk Dept of Public Health 830 Southampton Avenue Norfolk, VA 23510
North Carolina Department of Revenue	North Carolina Department of Revenue 501 North Wilmington Street Raleigh, NC 27604

Taxing Authority	Contact Information
Northport, City of	Northport, City of P.O. Box 569 Northport, AL 35476
Okaloosa County Tax Collector	Okaloosa County Tax Collector P.O. Box 1390 Niceville, FL 32588-1390
Oklahoma Tax Commission	Oklahoma Tax Commission P.O. Box 26920 Oklahoma City, OK 73126
Orange County Tax Collector	Orange County Tax Collector P.O. Box 545100 Orlando , FL 32854-5100
Orlando, City Of	Orlando, City Of P.O. Box 4990 Orlando, FL 32802-4990
Osceola County Tax Collector	Osceola County Tax Collector P.O. Box 422105 Kissimmee, FL 34742-2105
Otero County Treasurer	Otero County Treasurer 1104 N White Sands Blvd Ste 4 Alamogordo, NM 88310-6901
Pasco County Florida	Pasco County Florida P.O. Box 276 Dade City, FL 33526-0276

Taxing Authority	Contact Information
Payne County Treasurer	Payne County Treasurer Bonita J Stradler 315 West Sixth, Suite 101 Stillwater, OK 74074
Pembroke Pines, City Of	Pembroke Pines, City Of 10100 Pines Blvd, 4th Floor Pembroke Pines, FL 33026
Pennsylvania Department of Revenue	Pennsylvania Department of Revenue 110 N 8th St., Ste 204A Philadelphia, PA 19107-2412
Philadelphia, City Of	Philadelphia, City Of P.O. Box 56318 Philadelphia, PA 19130-6318
Pinellas County Tax Collector	Pinellas County Tax Collector P.O. Box 4005 Seminole , FL 33775-7005
Pinellas Park, City Of	Pinellas Park, City Of P.O. Box 1100 6051 78th Avenue North Pinellas Park, FL 33780-1100
Pontotoc County Treasurer	Pontotoc County Treasurer Glenda Gonderman P.O. Box 1808 Ada, OK 74821-1808
Pope County Tax Collector	Pope County Tax Collector Bobbye Mcalister, Collector 100 West Main Street Russellville, AR 72801

Taxing Authority	Contact Information
Port Richey, City Of	Port Richey, City Of 6333 Ridge Road Port Richey, FL 34668
Pottawatomie County Treasurer	Pottawatomie County Treasurer Po Box 158 207 N First Westmoreland, KS 66549
Potter County Tax Assessor	Potter County Tax Assessor Po Box 2289 Amarillo, TX 79105
Prattville, City Of	Prattville, City Of P.O. Box 680190 Prattville, AL 36067-3033
Privilege Tax & Licensing	Privilege Tax & Licensing 201 South Cortez Street Prescott, AZ 86303
Randall County Tax Assessor	Randall County Tax Assessor Sharon Hollingsworth Po Box 9514 Amarillo, TX 79105-9514
Rapides Parish Sheriff Dept	Rapides Parish Sheriff Dept Po Box 1590 Alexandria, LA 71309
Rapides Sales & Use Tax Department	Rapides Sales & Use Tax Department 5606 Coliseum Blvd. Alexandria, LA 71303

Taxing Authority	Contact Information
Reno County Treasurer	Reno County Treasurer Po Box 1685 Hutchinson, KS 67504-1685
Richmond County Tax Commissioner	Richmond County Tax Commissioner P.O. Box 1427 Augusta, GA 30903
Rutherford County Trustee	Rutherford County Trustee Ted Batey Po Box 1316 Murfreesboro, TN 37133-1316
Saline County Tax Collector	Saline County Tax Collector Chris Villines 215 N Main Ste 3 Benton, AR 72015
San Juan County Treasurer	San Juan County Treasurer Po Box 912720 Silverton, CO 80291
Sandoval County Treasurer	Sandoval County Treasurer Laura M Montoya Po Box 27139 Bernalillo, NM 87125-7139
Sanford, City Of	Sanford, City Of P.O. Box 1788 Sanford, DL 32772-1788
Santa Fe County Treasurer	Santa Fe County Treasurer Attention: Business Registrations Po Box 276 Santa Fe, NM 87504-0276

Taxing Authority	Contact Information
Savannah, City Of	Savannah, City Of P.O. Box 1228 Savannah, GA 31402-1228
Sebastian County Collect(Tax)	Sebastian County Collect(Tax) 90458507 P O Box 1358 Fort Smith, AR 72902-0427
Seekonk, Town of	Seekonk, Town of 100 Peck Street Seekonk, MA 2771
Seminole County Tax Collector	Seminole County Tax Collector P.O. Box 630 Sanford , FL 32772-0630
Smith County Tax Collector	Smith County Tax Collector Po Box 2011 Tyler, TX 75710-2011
Spokane County Treasurer	Spokane County Treasurer Po Box 2165 Spokane, WA 99210
State Corporation Commission	State Corporation Commission P.O. Box 7621 Merrifield, VA 22116-7621
State Tax Commission	State Tax Commission PO Box 36 Boise, ID 83722-0410

Taxing Authority	Contact Information
Sweetwater County Treasurer	Sweetwater County Treasurer 80 W Flamey Gorge Way Ste 139 Green River, WY 82935-4246
Tax Commission	Tax Commission Connors Building, Capitol Complex 2501 North Lincoln Boulevard Oklahoma City, OK 73194
Taylor County Appraisal Dist	Taylor County Appraisal Dist Central Appraisal District P O Box 1800 Abilene, TX 79604-1800
Tennessee Department of Revenue	Tennessee Department of Revenue Andrew Jackson Building 500 Deaderick Street Nashville, TN 37242
Texas Comptroller of Public Accounts	Texas Comptroller of Public Accounts P.O. Box 13528 Capitol Station Austin, TX 78711-3528
Titus County Tax Assessor/ Collector	Titus County Tax Assessor/ Collector Judy Cook Collector 105 W 1St St Suite 101 Mt Pleasant, TX 75455
Tom Green County Appraisal Dis	Tom Green County Appraisal Dis Po Box 3307 San Angelo, TX 76902-3307
Treasurer of Spotsylvania County	Treasurer of Spotsylvania County P.O. Box 65 Spotsylvania, VA 22553

Taxing Authority	Contact Information
Treasurer of Virginia	Treasurer of Virginia P.O. Box 7621 Merrifield, VA 22116-7621
Tullahoma, City Of	Tullahoma, City Of Rosemary Womack Finance Director Po Box 807 Tullahoma, TN 37388
Tuscaloosa County	Tuscaloosa County P.O. Box 20738 Tuscaloosa, AL 35402-0738
Tuscaloosa County Tax Collector	Tuscaloosa County Tax Collector 714 Greensboro Avenue, RM 124 Tuscaloosa, AL 35401-1891
Tuscaloosa, City Of	Tuscaloosa, City Of P.O. Box 2089 Tuscaloosa, AL 35403
Twin Falls County Treasurer	Twin Falls County Treasurer Debbie Kauffman Po Box 88 Twin Falls, ID 83303-0088
Utah State Tax Commission	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0400
Valencia County Treasurer	Valencia County Treasurer Po Box 939 Los Lunas, NM 87031

Taxing Authority	Contact Information
Victoria County Tax Assessor	Victoria County Tax Assessor Po Box 2569 Victoria, TX 77902
Virginia Department of Taxation	Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115
Washington County Treasurer	Washington County Treasurer 400 S Johnstone Bartlesville, OK 74003
Washington Department of Revenue	Washington Department of Revenue PO Box 47464 Olympia, WA 98504-7464
Washington Employment Security Department	Washington Employment Security Department P.O. Box 9046 Olympia, WA 98507
Washington, Township of	Washington, Township of P.O. Box 8176 Turnersville, NJ 08012
Wayne County, Indiana Treasure	Wayne County, Indiana Treasure 401 E Main St Richmond, IN 47374
Weber County Assessor	Weber County Assessor Weber Cntr 2380 Washington Blvd Ste 380 Ogden, UT 84401-1471

Taxing Authority	Contact Information
White County Tax Collector	White County Tax Collector 115 West Arch Searcy, AR 72143-7788
Wichita County Tax Assessor	Wichita County Tax Assessor Lou Murdock Po Box 1471 Iowa Park, TX 76307-1471
Wilmington, City Of	Wilmington, City Of P.O. Box 1810 Wilmington, NC 28402-1810
Wyoming Department of Revenue	Wyoming Department of Revenue 122 West 25th Street, 2nd Floor West Cheyenne, WY 82002-0110
Wyoming Department of Workforce Services	Wyoming Department of Workforce Services 1510 E Pershing Blvd., West Wing #150 Cheyenne, WY 82002
Yavapai County Assessor	Yavapai County Assessor 1015 Fair St Prescott, AZ 86305
Yellowstone County Treasurer	Yellowstone County Treasurer Po Box 35010 Billings, MT 59107
Yuma County Treasurer	Yuma County Treasurer Angela Pancrazi 410 Maiden Ln Ste C Yuma, AZ 85364