

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN RE:)
)
ITT EDUCATIONAL SERVICES, INC., *et al.*¹) Case No. 16-07207-JMC-7A
)
Debtors.) Jointly Administered

**NOTICE OF TRUSTEE’S MOTION
TO DETERMINE CERTAIN STATE/CITY TAX
LIABILITIES FOR 2010, 2011 AND 2012 ARISING FROM SETTLEMENT
OF FEDERAL TAX OBLIGATIONS FOR THOSE YEARS AND HEARING**

PLEASE TAKE NOTICE that on July 21, 2022, Deborah J. Caruso, the chapter 7 trustee in this case (the “Trustee”), filed the *Trustee’s Motion to Determine Certain State/City Tax Liabilities for 2010, 2011 and 2012 Arising from Settlement of Federal Tax Obligations for Those Years* (the “Motion”) [Doc 4922]. The Motion requests entry of an order, pursuant to 11 U.S.C. §§ 105 and 505, for a determination of tax liabilities owing to certain states/cities (the “Affected States/Cities”), as reflected on **Exhibit 1** attached hereto for the tax years 2010, 2011 and 2012 arising as a result of the settlement during this case of the Affiliated Debtors’ federal tax obligations for the same years. More specifically, the Motion requests entry of an order:

- (a) Determining that the amounts set forth in **Exhibit 1** are the correct amounts for tax/refunds, interest and penalties for each of the Affected States/Cities for each of the years in question;
- (b) To the extent a refund was or is still owed from an Affected State/City for the tax years ending in 2010, 2011 and/or 2012, modifying the automatic stay pursuant to 11 U.S.C. § 362(a)(7) to allow for any prior setoff from such refunds or to allow for such setoff as proposed in **Exhibit 1**;
- (c) With the exception of the Colorado Department of Revenue, the Florida Department of Revenue and the Utah State Tax Commission, granting each Affected State/City, ***without the need for the filing of proofs of claim***, an allowed priority claim under 11 U.S.C. § 507(a)(8) and an allowed unsecured claim under 11 U.S.C. § 726(a)(4) in the amounts set forth in **Exhibit 1** and directing that such amounts shall be a final determination of the tax liability owed for 2010, 2011 and 2012;
- (d) Directing that Claim No. 3902 in ITT filed by the Colorado Department of Revenue and Claim No. 3900 in ITT filed by the Florida Department of Revenue shall be allowed claims, no longer subject to further amendments, and are a final determinations of the tax liability owed for 2010, 2011 and 2012;
- (e) Directing that Claim No. 3916 in ITT filed by the Utah State Tax Commission shall be a partially allowed claim in connection with the tax liability asserted for 2010, 2011 and

¹ The debtors in these cases, along with the last four digits of their respective federal tax identification numbers are ITT Educational Services, Inc. [1311]; ESI Service Corp. [2117]; and Daniel Webster College, Inc. [5980].

2012, no longer subject to further amendments for claims related to those tax years, and is a final determination of the tax liability owed for 2010, 2011 and 2012; and

- (f) Directing that all claims as determined by the Motion shall be paid in accordance with the distribution scheme as provided in 11 U.S.C. § 726.

PLEASE TAKE FURTHER NOTICE, that pursuant to the Case Management Procedures, any objection to the Motion must be in writing and filed with the Bankruptcy Clerk by no later than **4:00 p.m.** (prevailing Eastern time) on **August 10, 2022**. Parties not represented by an attorney may deliver any written objection to this motion as follows: (a) by U.S. mail, courier, overnight/express mail at Clerk, United States Bankruptcy Court, Re: *In re ITT Educational Services, Inc., et al.*, 116 U.S. Courthouse, 46 East Ohio Street, Indianapolis, IN 46204; or (b) by hand delivery to the Bankruptcy Clerk's office. The objecting party must also serve a copy of the written objection upon the Trustee's counsel, at Counsel for Trustee Deborah J. Caruso, Rubin & Levin, P.C., 135 N. Pennsylvania Street, Suite 1400, Indianapolis, IN 46204 (mtheisen@rubin-levin.net). **If an objection is NOT timely filed, the requested relief may be granted without a hearing.**

PLEASE TAKE FURTHER NOTICE that in the event an objection to the Motion is timely filed, a hearing on the Motion and such objection will be conducted on **August 17, 2022** at **1:30 p.m.** (prevailing Eastern time), in Room 325 of the United States Courthouse, 46 East Ohio Street, Indianapolis, IN 46204. Interested parties may also participate at the hearing by conference call by calling 1-888-273-3658, passcode 6349352#.

PLEASE TAKE FURTHER NOTICE that a copy of the Motion may be accessed through the case website at: <https://omniagentsolutions.com/itt>, or by contacting the undersigned, on PACER, or from the Clerk of the Court.

Respectfully submitted,

RUBIN & LEVIN, P.C.

Date: July 21, 2022

By: /s/ Meredith R. Theisen

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CERTIFICATE OF SERVICE

I hereby certify that on July 21, 2022, a copy of the foregoing *Notice of Trustee's Motion to Determine Certain State/City Tax Liabilities for 2010, 2011 and 2012 Arising from Settlement of Federal Tax Obligations for Those Years and Hearing* was filed electronically. Pursuant to Section IV.C.3(a) of the Case Management Procedures, notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

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I further certify that on July 21, 2022, pursuant to Section IV.C.3(c) of the Case Management Procedures, a copy of the foregoing *Notice of Trustee's Motion to Determine Certain State/City Tax Liabilities for 2010, 2011 and 2012 Arising from Settlement of Federal Tax Obligations for Those Years and Hearing* was emailed to the following:

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I further certify that on July 21, 2022, pursuant to Section IV.C.3(b)(ii) of the Case Management Procedures, Bankruptcy Rule 9014(b) and section 505(b)(1)(A) and (B) of the Bankruptcy Code, a copy of the foregoing *Notice of Trustee's Motion to Determine Certain State/City Tax Liabilities for 2010, 2011 and 2012 Arising from Settlement of Federal Tax Obligations for Those Years and Hearing* was emailed and mailed by first-class U.S. Mail, postage prepaid, and properly addressed to each of the Affected States/Cities as indicated on the attached Service Lists.

/s/ Meredith R. Theisen
Meredith R. Theisen

EXHIBIT 1

[Trustee's Proposed Determination for the Tax Years 2010, 2011 & 2012]

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
Alabama Department of Revenue	\$ 45,221.01	\$ 3,609.00	\$ 1,491.12	\$ 13,760.00	\$ 1,923.00	\$ -	\$ (24,692.00)	\$ -	\$ -	\$ 39,821.01	\$ 1,491.12	\$ 41,312.13	On 4/12/2022, the Trustee's office confirmed the tax/refund amounts and penalties with the Alabama Department of Revenue. Interest was calculated by the Trustee's CPAs. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Alabama Department of Revenue, including but not limited to, Claim No. 244 filed in DWC.
Arizona Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/3/2022, the Trustee's CPAs confirmed with the Arizona Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Arkansas Department of Finance and Administration	\$ -	\$ 4,651.48	\$ -	\$ 5,970.00	\$ 2,667.66	\$ 37.92	\$ -	\$ -	\$ -	\$ 13,289.14	\$ 37.92	\$ 13,327.06	On 5/2/2022 and 5/26/2022, the Trustee's CPAs confirmed the tax/refund amounts, interest and penalties with the Arkansas Department of Finance and Administration.
Colorado Department of Revenue	\$ -	\$ 3,319.00	\$ 2,673.00	\$ 5,143.00	\$ 682.00	\$ 617.00	\$ -	\$ -	\$ -	\$ 9,144.00	\$ 3,290.00	\$ 12,434.00	Tax amounts, interest and penalties were confirmed pursuant to Claim No. 3902 filed in ITT by the Colorado Department of Revenue. Claim No. 3902 filed in ITT will be an allowed claim, no longer subject to amendments.
Connecticut Department of Revenue Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/11/2022, the Trustee's office attempted to confirm the tax/refund amounts, interest and penalties with the Connecticut Department of Revenue Services, but was unable to confirm whether there were any outstanding liabilities. The Trustee's CPAs have indicated that they do not believe there are any liabilities for the tax years 2010, 2011 and 2012.
Delaware Division of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/10/2022, the Trustee's CPAs confirmed with the Delaware Division of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
District of Columbia Office of Tax and Revenue	\$ 10,585.00	\$ 9,488.26	\$ 2,646.25	\$ -	\$ -	\$ -	\$ 10,291.00	\$ 5,592.71	\$ 2,572.75	\$ 35,956.97	\$ 5,219.00	\$ 41,175.97	On 5/9/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the District of Columbia Office of Tax and Revenue.
Florida Department of Revenue	\$ 167,047.96	\$ -	\$ -	\$ 43,204.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,252.59	\$ -	\$ 210,252.59	Tax amounts, interest and penalties were confirmed pursuant to Claim No. 3900 filed in ITT by the Florida Department of Revenue on February 3, 2021. Claim No. 3900 filed in ITT will be an allowed claim, no longer subject to amendments. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Florida Department of Revenue, including but not limited to, Claim No. 1105 filed in ITT and Claim No. 227 filed in ESI.
Georgia Department of Revenue	\$ 50,738.08	\$ 36,913.81	\$ -	\$ 19,344.00	\$ 10,267.80	\$ -	\$ -	\$ -	\$ -	\$ 117,263.69	\$ -	\$ 117,263.69	On 4/27/2022, the Trustee's CPAs confirmed the tax/refund amounts, interest and penalties with the Georgia Department of Revenue.
Idaho State Tax Commission	\$ 25,350.00	\$ 5,248.00	\$ -	\$ 6,067.00	\$ 1,013.00	\$ -	\$ -	\$ -	\$ -	\$ 37,678.00	\$ -	\$ 37,678.00	On 5/18/2022 and 5/31/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Idaho State Tax Commission.
Illinois Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 4/28/2022, the Trustee's CPAs confirmed with the Illinois Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
Indiana Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 4/18/2022 and 6/23/2022, the Trustee's office confirmed with the Indiana Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Indiana Department of Revenue, including but not limited to, Claim No. 25 filed in ITT.
Iowa Department of Revenue	\$ 20,405.00	\$ 5,305.27	\$ -	\$ 6,476.00	\$ 673.50	\$ -	\$ -	\$ -	\$ -	\$ 32,859.77	\$ -	\$ 32,859.77	On 5/4/2022, the Trustee's CPAs confirmed with the Iowa Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Kansas Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/4/2022, the Trustee's CPAs confirmed with the Kansas Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Kentucky Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,459.00	\$ 3,379.99	\$ -	\$ 19,838.99	\$ -	\$ 19,838.99	On 5/25/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Kentucky Department of Revenue.
Lexington-Fayette Urban County Government Division of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the Lexington-Fayette Urban County Government Division of Revenue. Following such notice, the Trustee's CPAs have not received any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.
Louisville Metro Revenue Commission	\$ -	\$ -	\$ -	\$ 2,734.72	\$ 683.68	\$ 3,278.06	\$ -	\$ -	\$ -	\$ 3,418.40	\$ 3,278.06	\$ 6,696.46	On 5/2/2022, the Trustee's CPAs confirmed the tax/refund amounts, interest and penalties with the Louisville Metro Revenue Commission.
Louisiana Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 8/17/2021, the Trustee's CPAs confirmed with the Louisiana Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Comptroller of Maryland	\$ 4,137.00	\$ 2,916.00	\$ 414.00	\$ 2,454.00	\$ 1,410.00	\$ 245.00	\$ (56,829.00)	\$ -	\$ -	\$ -	\$ -	\$ -	On 4/19/2022, the Trustee's office attempted to confirm the tax/refund amounts, interest and penalties with the Comptroller of Maryland, but was told that there was no record of the amended returns for 2010, 2011 and 2012 being received. On 4/26/2022, the amended returns for 2010, 2011 and 2012 were resubmitted by the Trustee's office to the Comptroller of Maryland. As of the filing of the motion, the Trustee has not received any indication from the Comptroller of Maryland regarding whether the amended returns have been processed and whether there are any outstanding liabilities associated with the amended returns. Accordingly, the tax/refund amounts, interest and penalties were calculated by the Trustee's CPAs. Based on the Trustee's CPAs' calculations, the Comptroller of Maryland owes a refund to the bankruptcy estate of \$45,253.00.

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
Massachusetts Department of Revenue	\$ 54,468.00	\$ 14,014.66	\$ -	\$ 11,837.00	\$ 2,389.41	\$ -	\$ -	\$ -	\$ -	\$ 82,709.07	\$ -	\$ 82,709.07	On 5/9/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Massachusetts Department of Revenue.
Michigan Department of Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 4/18/2022, the Trustee's office confirmed with the Michigan Department of Treasury that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Minnesota Department of Revenue	\$ 3,705.78	\$ -	\$ -	\$ 8,772.00	\$ 1,184.94	\$ -	\$ -	\$ -	\$ -	\$ 13,662.72	\$ -	\$ 13,662.72	On 5/2/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Minnesota Department of Revenue. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Minnesota Department of Revenue, including but not limited to, Claim No. 3517 filed in ITT.
Mississippi Department of Revenue	\$ 1,418.89	\$ 1,541.53	\$ 1,536.20	\$ 438.97	\$ 658.69	\$ 1,035.45	\$ -	\$ -	\$ -	\$ 4,058.08	\$ 2,571.65	\$ 6,629.73	On 4/12/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Mississippi Department of Revenue. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Mississippi Department of Revenue, including but not limited to, Claim No. 1012 filed in ITT, Claim No. 3904 filed in ITT and Claim No. 514 in DWC.
Missouri Department of Revenue	\$ 59,180.76	\$ 9,613.00	\$ -	\$ 18,154.83	\$ 2,404.76	\$ -	\$ -	\$ -	\$ -	\$ 89,353.35	\$ -	\$ 89,353.35	On 5/11/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Missouri Department of Revenue.
City of Kansas City, Missouri - Revenue Division	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the City of Kansas City, Missouri - Revenue Division. Following such notice, the Trustee's CPAs have not received any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.
Montana Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/17/2022, the Trustee's office confirmed with the Montana Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Nebraska Department of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/3/2022, the Trustee's CPAs confirmed with the Nebraska Department of Revenue that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Nebraska Department of Revenue, including but not limited to, Claim No. 3228 filed in ITT.

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
New Jersey Department of Treasury - Taxation Division	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/12/2022, the Trustee's office confirmed with the New Jersey Department of Treasury - Taxation Division that the refund for 2012 was used to fully offset the tax liabilities for 2010 and 2011 and that the remaining balance of the 2012 refund was \$1,916.00, which has been paid to the Trustee. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the New Jersey Department of Treasury - Taxation Division, including but not limited to, Claim No. 1628 filed in ITT and Claim No. 412 in ESI.
New Hampshire Department of Revenue	\$ 72,512.00	\$ 10,721.84	\$ -	\$ 17,991.00	\$ 4,197.57	\$ -	\$ (86,055.00)	\$ -	\$ -	\$ 19,367.41	\$ -	\$ 19,367.41	On 6/8/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the New Hampshire Department of Revenue.
New Mexico Taxation and Revenue Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 6/14/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the New Mexico Taxation and Revenue Department. Specifically, the Trustee's office confirmed that a total of \$42,009.99 was owed for the tax years 2010-2012, but as a result of an aged credit, the liabilities were reduced to \$0.00. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the New Mexico Taxation and Revenue Department, including but not limited to, Claim No. 838 filed in ITT.
New York State Department of Taxation and Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 4/12/2022, the Trustee's office confirmed with the New York State Department of Taxation and Finance that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the New York State Department of Taxation and Finance, including but not limited to, Claim No. 1099 filed in ITT and 3903 filed in ITT.
North Carolina Department of Revenue	\$ 82,109.00	\$ -	\$ -	\$ 20,023.00	\$ -	\$ -	\$ (99,439.00)	\$ -	\$ -	\$ 2,693.00	\$ -	\$ 2,693.00	The Trustee's office attempted on numerous occasions to confirm the tax/refund amounts, interest and penalties with the North Carolina Department of Revenue, but as of the filing of the motion have not received a response. Accordingly, the tax/refund amounts, interest and penalties were calculated by the Trustee's CPAs.
Ohio Regional Income Tax Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the Ohio Regional Income Tax Agency. Following such notice, the Trustee's CPAs have not received any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
City of Dublin Tax Division	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the City of Dublin Tax Division. Following such notice, the Trustee's CPAs have not recieved any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.
City of Vandalia Income Tax Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the City of Vandalia Income Tax Office. Following such notice, the Trustee's CPAs have not recieved any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.
City of Norwood Tax Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed, and therefore, amended returns were not prepared and filed. However, the Trustee's CPAs did provide notice of the IRS Settlement to the City of Norwood Tax Department. Following such notice, the Trustee's CPAs have not recieved any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities.
City of Fairlawn Tax Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,583.00)	\$ -	\$ -	\$ -	\$ -	\$ -	The Trustee's CPAs were unable to confirm whether returns were originally filed for 2010 and 2011, and therefore, amended returns were not prepared and filed. An amended return was filed for the tax year ending in 2012 and the Trustee's CPAs did provide notice of the IRS Settlement to the City of Fairlawn Tax Department. Following such notice and the filing of the amended return for 2012, the Trustee's CPAs have not recieved any notices or assessments regarding outstanding liabilities due and owing on account of the IRS Settlement, and therefore, do not believe there are any outstanding liabilities. The Trustee's CPAs believe there is a refund owed to the bankruptcy estate in the amount of \$4,583.00.
Oklahoma Tax Commission	\$ 37,226.00	\$ 30,739.02	\$ -	\$ 9,488.00	\$ 6,408.32	\$ -	\$ (6,794.00)	\$ -	\$ -	\$ 77,067.34	\$ -	\$ 77,067.34	On 5/18/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Oklahoma Tax Commission.
City of Portland	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/24/2022, the Trustee's CPAs confirmed with the City of Portland that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.

Taxing Authority	2010			2011			2012			Trustee's Proposed Determination for Any and All Liabilities for the Tax Years 2010, 2011 & 2012			Notes
	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	Tax/Refund	Interest	Penalty	§ 507(a)(8) Priority Claim	§ 726(a)(4) Unsecured Claim	Total Claim	
Pennsylvania Department of Revenue	\$ -	\$ -	\$ -	\$ 29,730.00	\$ -	\$ 555.00	\$ -	?	?	\$ 29,730.00	\$ 555.00	\$ 30,285.00	On 6/15/2022, the Trustee's office confirmed the tax/refund amounts and penalties with the Pennsylvania Department of Revenue. Further, on 7/19/2022, the Trustee's office further confirmed the tax/refund amounts and penalties and the Pennsylvania Department of Revenue confirmed that there was no outstanding interest.
South Carolina Department of Revenue	\$ 37,612.00	\$ 7,188.51	\$ -	\$ 10,304.00	\$ 1,546.08	\$ -	\$ -	\$ -	\$ -	\$ 56,650.59	\$ -	\$ 56,650.59	On 5/26/2022 and 6/2/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the South Carolina Department of Revenue.
Texas Comptroller of Public Accounts	\$ 22,955.00	\$ 4,842.00	\$ 2,296.00	\$ 6,032.00	\$ 951.00	\$ 603.00	\$ (33,874.00)	\$ -	\$ -	\$ 3,202.00	\$ 603.00	\$ 3,805.00	On 4/11/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Texas Comptroller of Public Accounts. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Texas Comptroller of Public Accounts, including but not limited to, Claim Nos. 3908 and 3915 filed in ITT.
Utah State Tax Commission	\$ 16,466.65	\$ 1,990.67	\$ 1,910.35	\$ (102.57)	\$ -	\$ -	\$ -	\$ 300.24	\$ 3,876.84	\$ 18,654.99	\$ 5,787.19	\$ 24,442.18	On 5/10/2022, the Trustee's CPAs confirmed the tax/refund amounts, interest and penalties with the Utah State Tax Commission. In addition, tax amounts, interest and penalties were confirmed pursuant to Claim No. 3916 filed in ITT by the Utah State Tax Commission. Claim No. 3916 filed in ITT will be a partially allowed claim in connection with the liabilities for the tax years 2010-2012 in the amount of \$18,654.99 as a 11 U.S.C. § 507(a)(8) priority claim and in the amount of \$5,787.19 as a 11 U.S.C. § 726(a)(4) unsecured claim and shall no longer be subject to amendments for those tax years. The remaining amounts asserted in Claim No. 3916 for tax years 2018 and 2019 have been previously paid and/or satisfied, and therefore, shall remain subject to objection by the Trustee.
Vermont Department of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/12/2022, the Trustee's CPAs confirmed with the Vermont Department of Taxes that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.
Virginia Department of Taxation	\$ 122,207.54	\$ 34,241.56	\$ 669.24	\$ 34,030.10	\$ 7,668.86	\$ -	\$ -	\$ -	\$ -	\$ 198,148.06	\$ 669.24	\$ 198,817.30	On 5/16/2022, the Trustee's office confirmed the tax/refund amounts, interest and penalties with the Virginia Department of Taxation.
Wisconsin Department of Revenue	\$ 117,517.00	\$ 91,321.24	\$ -	\$ 23,223.00	\$ 12,559.51	\$ -	\$ -	\$ -	\$ -	\$ 244,620.75	\$ -	\$ 244,620.75	On 5/10/2022, the Trustee's CPAs confirmed the tax/refund amounts, interest and penalties with the Wisconsin Department of Revenue. The motion and the Trustee's proposed resolution for any and all liabilities for the tax years 2010-2012 shall not affect any other claims filed by the Wisconsin Department of Revenue, including but not limited to, Claim No. 2987 filed in ITT.
West Virginia State Tax Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On 5/19/2022, the Trustee's CPAs confirmed with the West Virginia State Tax Department that there are no outstanding amounts due and owing for the tax years 2010, 2011 and 2012.

SERVICE LIST
[E-Mail Service]

SERVICE LIST

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New Mexico Taxation and Revenue Department	c/o Charles Ritz	charles.ritz@state.nm.us
North Carolina Department of Revenue	c/o Jennifer Lewinski	jennifer.lewinski@ncdor.gov
Oklahoma Tax Commission	c/o Lorena Laks	lorena.laks@tax.ok.gov
City of Portland	c/o Craig Doherty	craig.doherty@portlandoregon.gov
City of Portland	c/o Ivy Wong	ivy.wong@portlandoregon.gov
Pennsylvania Department of Revenue	c/o Patrick M. Miller	patrickmi@pa.gov
Pennsylvania Department of Revenue	c/o Cindy Cramer	ccramer@pa.gov
Pennsylvania Department of Revenue	c/o David Parsons	daparsons@pa.gov
Pennsylvania Department of Revenue	c/o Christos Katsaounis	ckatsaouni@pa.gov
Pennsylvania Office of the Attorney General	c/o John M. Abel, Senior Deputy Attorney General	jabel@attorneygeneral.gov
South Carolina Department of Revenue	c/o Kiera Dillon	kiera.dillon@dor.sc.gov
Texas Comptroller	c/o Callan C. Searcy, Assistant Attorney General	Callan.Searcy@oag.texas.gov
Vermont Department of Taxes	c/o Elizabeth Hannon	elizabeth.hannon@vermont.gov
Virginia Department of Taxation	c/o Laura Craig	lcraig@taxva.com
West Virginia State Tax Department	c/o Lora Rutledge	lora.l.rutledge@wv.gov

SERVICE LIST

[Mail Service]

SERVICE LIST

Taxing Authority/State AG	Address 1	Address 2	Address 3	Address 4	Address 5
Alabama Department of Revenue	c/o Vernon Barnett, Commissioner of Revenue	50 N. Ripley Street	Montgomery, AL 36104		
State of Alabama	c/o General Steve Marshall, Attorney General	Attorney General's Office	501 Washington Avenue	Montgomery, AL 36104	
State of Alabama Department of Revenue	Legal Division	P.O. Box 320001	Montgomery, AL 36132		
State of Alabama Department of Revenue	Legal Division	Attn: Kelley A. Gillikin, Assistant Counsel	P.O. Box 320001	Montgomery, AL 36132	
Alabama Department of Revenue	Income Tax Administration Division	P.O. Box 327430	Montgomery, AL 36132		
Alabama Department of Revenue	Corporate Tax Section	P.O. Box 327437	Montgomery, AL 36132		
Alabama Department of Revenue	Corporate Tax Section	P.O. Box 327451	Montgomery, AL 36132		
Arizona Department of Revenue	c/o Rob Woods, Director	1600 W. Monroe Street	Phoenix, AZ 85007		
Arizona Department of Revenue	P.O. Box 29070	1600 W. Monroe Street	Phoenix, AZ 85007		
Arkansas Department of Finance and Administration	c/o Larry Walther, Chief Fiscal Officer & Director	DFA Building, 1509 W. 7th Street, Rm. 401	Little Rock, AR 72201		
Arkansas Department of Finance and Administration	P.O. Box 919	Little Rock, AR 72203			
Colorado Department of Revenue	c/o Mark Ferrandino, Executive Director	1881 Pierce Street	Lakewood, CO 80214		
Colorado Attorney General's Office	c/o Philip J. Weiser, Attorney General	1300 Broadway, 8th Floor	Denver, CO 80203		
Colorado Department of Revenue	c/o Donald Olivett, Bankruptcy Supervisor	1375 Sherman St., Rm 504	Denver, CO 80261		
Colorado Department of Revenue	Attn: Bankruptcy Dept., RM 104	1881 Pierce Street	Lakewood, CO 80214		
Colorado Attorney General's Office	c/o Libby Webster, Senior Asst. Attorney General	1300 Broadway, 7th Floor	Denver, CO 80203		
Colorado Department of Revenue	P.O. Box 17087	Denver, CO 80217-0087			
Connecticut Department of Revenue Services	450 Columbus Boulevard, Suite 1	Hartford, CT 06103			
Connecticut Department of Revenue Services	Appellate Division	450 Columbus Blvd Ste 1	Hartford, CT 06103-1837		
District of Columbia Office of Tax and Revenue Compliance Administration	Collection Division	1101 4th Street, SW, 6th Floor	Washington, DC 20024		
Office of the Attorney General for the District of Columbia	c/o Karl A. Racine, Attorney General	400 6th Street, NW	Washington, DC 20001		
Muriel Bowser, Mayor	John A. Wilson Building	1350 Pennsylvania Avenue NW	Washington, DC 20004		
Office of the Attorney General for the District of Columbia	Commercial Division, Land Acquisition and Bankruptcy Section	400 6th Street, NW	Washington, DC 20001		
Office of the Attorney General for the District of Columbia	c/o Benjamin M. Wiseman, Assistant Attorney General	441 4th Street NW, Suite 600 South	Washington, DC 20001		
Office of Tax and Revenue	P.O. Box 96166	Washington, DC 20090-6166			
Delaware Division of Revenue	c/o Christina Rojas, Bankruptcy Administrator	Carvel State Office Building	820 N. French Street, 8th Floor	Wilmington, DE 19801	
Delaware Division of Revenue	c/o Jennifer R. Noel, Esq., Director	820 N. French Street	Wilmington, DE 19801		
Delaware Division of Revenue/Bankruptcy Service	Attn: Bankruptcy Administrator	Carvel State Building	820 N. French Street, 8th Floor	Wilmington, DE 19801	
Delaware Division of Revenue	P.O. Box 2044	Wilmington, DE 19801			
Florida Department of Revenue	c/o Jim Zingale, Executive Director	5050 West Tennessee Street	Tallahassee, FL 32399		
Florida Department of Revenue	c/o Mark Hamilton, General Counsel	P.O. Box 6668	Tallahassee, FL 32314		
Florida Department of Revenue	c/o Frederick F. Rudzik, Esq.	P.O. Box 6668	Tallahassee, FL 32314		
Georgia Department of Revenue	c/o Robyn A. Crittenden, State Revenue Commissioner	1800 Century Blvd. NE, Suite 15300	Atlanta, GA 30345		
Georgia Department of Revenue	P.O. Box 740397	Atlanta, GA 30374-0397			
Georgia Department of Revenue	P.O. Box 740391	Atlanta, GA 30374-0391			
Department of Administrative Services	Risk Management Services	c/o Wade Damron, Director	200 Piedmont Avenue, Suite 1220, West Tower	Atlanta, GA 30334	
Office of Attorney General	c/o Georgia Chriss Carr, Attorney General	40 Capitol Square, SW	Atlanta, GA 30334		
Georgia Department of Revenue	1800 Century Boulevard, NE, Suite 9100	Atlanta, GA 30345			
Idaho State Tax Commission	c/o Jeff McCray, Chairman	11321 W. Chinden Blvd.	Boise, ID 83714		
Idaho Office of the Attorney General	c/o Lawrence Wasden, Attorney General	700 W. Jefferson Street, Suite 210	P.O. Box 83720	Boise, ID 83720	
Idaho State Tax Commission	Bankruptcy Division	P.O. Box 36	Boise, ID 83722		
Idaho State Tax Commission	P.O. Box 56	Boise, ID 83756-0056			
Illinois Department of Revenue	c/o David Harris, Director	101 West Jefferson Street	Springfield, IL 62702		
Illinois Department of Revenue	c/o Bankruptcy Unit	P.O. Box 19035	Springfield, IL 62794		
Office of the Attorney General, State of Illinois	c/o Joseph Sanders, Assistant Attorney General	100 W. Randolph St. 12th Floor	Chicago, IL 60601		
Illinois Department of Revenue	P.O. Box 19048	Springfield, IL 62794-9048			
Indiana Department of Revenue	c/o Bob Grennes, Commissioner	100 N. Senate Avenue MS 102	Indianapolis, IN 46204		
Office of the Indiana Attorney General	c/o Todd Rokita, Attorney General	Indiana Government Center South	302 W. Washington Street, 5th Floor	Indianapolis, IN 46204	
Indiana Department of Revenue	100 N. Senate Ave. N-240 MS 108	Indianapolis, IN 46204			
Office of the Indiana Attorney General	Asset Recovery and Bankruptcy Section	302 W. Washington St., 5th Floor	Indianapolis, IN 46204		
Indiana Department of Revenue	P.O. Box 7224	Indianapolis, IN 46207-7224			
Iowa Department of Revenue	c/o Craig Paulsen, Director	Hoover State Office Building	1305 E. Walnut	Des Moines, IA 50319	
Iowa Department of Revenue	Bankruptcy Section	P.O. Box 10330	Des Moines, IA 50306		
Iowa Department of Revenue	Office of the Attorney General of Iowa	Attn: Bankruptcy Unit	1305 E. Walnut Street	Des Moines, IA 50319	
Office of the Iowa Attorney General	c/o Nathan Blake, Assistant Attorney General	1305 E. Walnut Street	Des Moines, IA 50319		
Iowa Department of Revenue	P.O. Box 10468	Des Moines, IA 50306-0468			
Kansas Department of Revenue	c/o Mark A. Burghart, Secretary of Revenue	915 S.W. Harrison Street	Topeka, KS 66612		
Kansas Attorney General's Office	c/o Derek Schmidt, Attorney General	120 SW 10th Ave., 2nd Floor	Topeka, KS 66612		

SERVICE LIST

Taxing Authority/State AG	Address 1	Address 2	Address 3	Address 4	Address 5
Kansas Department of Revenue	P.O. Box 750260	Topeka, KS 66699-0260			
Kentucky Attorney General's Office	c/o Daniel Cameron, Attorney General	700 Capital Avenue, Suite 118	Frankfort, KY 40601		
Kentucky Department of Revenue	c/o Thomas B. Miller, Commissioner	501 High Street	Frankfort, KY 40601		
Kentucky Department of Revenue	Legal Branch - Bankruptcy Section	P.O. Box 5222	Frankfort, KY 40602		
Office of the Kentucky Attorney General	Todd E. Leatherman, Special Attorney	1024 Capital Center Drive	Frankfort, KY 40601		
Kentucky Department of Revenue	Frankfort, KY 40618-0006				
Lexington-Fayette Urban County Government Division of Revenue	P.O. Box 14058	Lexington, KY 40512			
Lexington-Fayette Urban County Government Division of Revenue	P.O. Box 3202	Lexington, KY 40588			
Lexington-Fayette Urban County Government Division of Revenue	200 E. Main Street	Lexington, KY 40507			
Louisville Metro Revenue Commission	c/o Angela Dunn, Director	617 W. Jefferson Street	Louisville, KY 40202		
Louisville Metro Revenue Commission	c/o Monica Harmon, Chief Financial Officer for Louisville Metro	611 W. Jefferson Street	Louisville, KY 40202		
Louisville Metro Revenue Commission	P.O. Box 35410	Louisville, KY 40232-5410			
Louisiana Department of Revenue	c/o Kevin Richard, Secretary of Revenue	617 North Third Street	Baton Rouge, LA 70802		
Louisiana Department of Revenue	P.O. Box 201	Baton Rouge, LA 70821-0201			
Comptroller of Maryland	c/o Peter Franchot, Comptroller	Goldstein Treasury Building	80 Calvert Street	Annapolis, MD 21404	
Maryland Office of the Attorney General	c/o Brian E. Frosh, Attorney General	200 St. Paul Place	Baltimore, MD 21202		
Comptroller of Maryland	Compliance Division	State Office Building	301 W. Preston Street, Room 409	Baltimore, MD 21201-2383	
Maryland Department of Assessments & Taxation	State Office Building	301 W. Preston Street	Baltimore, MD 21201-2395		
Comptroller of Maryland	Revenue Administration Division	110 Carroll Street	Annapolis, MD 21411-0001		
Office of the Attorney General	c/o Maura Healey, Attorney General	1 Ashburton Place, 20th Floor	Boston, MA 02108		
Massachusetts Department of Revenue	c/o Geoffrey E. Snyder, Commissioner	100 Cambridge Street	Boston, MA 02114		
Massachusetts Department of Revenue	Collection Bureau/Bankruptcy Unit	P.O. Box 7090	Boston, MA 02204		
Massachusetts Department of Revenue	Bankruptcy Unit	P.O. Box 9564	100 Cambridge Street, 7th Floor	Boston, MA 02114-9564	
Massachusetts Office of the Attorney General	c/o Lydia French, Assistant Attorney General	1 Ashburton Place, 18th Floor	Boston, MA 02108		
Massachusetts Department of Revenue	P.O. Box 7003	Boston, MA 02204			
Massachusetts Department of Revenue	P.O. Box 7090	Boston, MA 02204			
Michigan Department of Treasury	c/o Rachael Eubanks, Treasurer	Michigan Department of Treasury	Lansing, MI 48922		
Michigan Department of Treasury	Tax Policy Division	Attn: Litigation Liaison	2nd Floor, Austin Building	430 West Allegan Street	Lansing, MI 48922
Michigan Department of Treasury	Bankruptcy Unit	P.O. Box 30168	Lansing, MI 48909		
Michigan Department of Treasury	P.O. Box 30804	Lansing, MI 48909			
Minnesota Office of the Attorney General	c/o Keith Ellison, Attorney General	445 Minnesota Street, Suite 1400	St. Paul, MN 55101		
Minnesota Department of Revenue	Mail Station 5130	St. Paul, MN 55146			
Minnesota Office of the Attorney General	c/o Katherine T. Kelly, Assistant Attorney General	445 Minnesota Street, Suite 1200	St. Paul, MN 55101		
Minnesota Department of Revenue	P.O. Box 6447-BKY	St. Paul, MN 55164-0447			
Minnesota Department of Revenue	Mail Station 1770	St. Paul, MN 55145-1770			
Mississippi Attorney General's Office	c/o Lynn Fitch, Attorney General	550 High Street	Jackson, MS 39201		
Mississippi State Tax Commission	Bankruptcy Section	P.O. Box 22808	Jackson, MS 39225		
Mississippi Department of Revenue	P.O. Box 22808	Jackson, MS 39225-2808			
Mississippi Department of Revenue	P.O. Box 23191	Jackson, MS 39225-3050			
Missouri Department of Revenue	c/o Wayne Wallingford, Director	Harry S. Truman State Office Building	301 West High Street	Jefferson City, MO 65101	
Missouri Department of Revenue	Attn: Bankruptcy Unit	P.O. Box 475	Jefferson City, MO 65105		
Missouri Department of Revenue	P.O. Box 329	Jefferson City, MO 65107-0329			
City of Kansas City, Missouri - Revenue Division	P.O. Box 843322	Kansas City, MO 64184-3322			
City of Kansas City, Missouri - Revenue Division	City Hall, 2nd Floor	414 E. 12th Street	Kansas City, MO 64106		
Montana Office of the Attorney General	c/o Austin Knudsen, Attorney General	215 N. Sanders St.	Helena, MT 59601		
Montana Department of Revenue	P.O. Box 5805	Helena, MT 59604-5805			
Montana Department of Revenue	P.O. Box 7701	Helena, MT 59604-7701			
Montana Department of Revenue	P.O. Box 8021	Helena, MT 59604-8021			
Nebraska Office of the Attorney General	c/o Doug Peterson, Attorney General	2115 State Capitol	Lincoln, NE 68509		
Nebraska Department of Revenue	Attn: Bankruptcy Unit	Nebraska State Office Building	P.O. Box 94818	Lincoln, NE 68509	
Nebraska Department of Revenue	P.O. Box 98912	Lincoln, NE 68509-8912			
New Jersey Division of Taxation	Compliance and Enforcement - Bankruptcy Unit	3 John Fitch Way, 5th Floor	P.O. Box 245	Trenton, NJ 08695	
New Jersey Attorney General Office	Division of Law	Richard J. Hughes Justice Complex	25 Market Street	P.O. Box 112	Trenton, NJ 08625
New Jersey Department of Treasury- Taxation Division	c/o John J. Ficara, Acting Director	50 Barrack Street	Trenton, NJ 08695		
NJ Division of Taxation	Bankruptcy Section	P.O. Box 245	Trenton, NJ 08695-0245		
State of New Jersey Division of Taxation	Revenue Processing Center	P.O. Box 666	Trenton, NJ 08646-0666		
New Hampshire Department of Revenue Administration	Pierre O. Boisvert, Collection Division Director	P.O. Box 454	Concord, NH 03301		

SERVICE LIST

Taxing Authority/State AG	Address 1	Address 2	Address 3	Address 4	Address 5
New Hampshire Department of Revenue Administration	c/o Lindsey M. Stepp, Commissioner	Governor Hugh Gallen State Office Park	109 Pleasant Street	Concord, NH 03301	
New Hampshire Department of Revenue Administration	P.O. Box 637	Concord, NH 03302-0637			
New Mexico Taxation and Revenue Department	c/o Stephanie Schardin Clarke, Secretary	1100 St. Francis Drive, Suite 1100	Santa Fe, NM 87505		
New Mexico Attorney General's Office	c/o Hector Balderas, Attorney General	408 Galisteo Street, Villagra Building	Santa Fe, NM 87501		
New Mexico Taxation and Revenue Department Secretary, New Mexico Taxation & Revenue Department	Bankruptcy Section P.O. Box 630	P.O. Box 8575 Santa Fe, NM 87504	Albuquerque, NM 87198		
State of New Mexico Attorney General Office of the New Mexico Attorney General	Office of the Attorney General c/o Joseph Yar, Assistant Attorney General	P.O. Drawer 1508 P.O. Drawer 1508	Attn: Litigation Division Santa Fe, NM 87504	Santa Fe, NM 87504-1508	
New York State Department of Taxation and Finance	c/o Amanda Hiller, Acting Tax Commissioner and General Counsel	Building 9	W A Harriman Campus	Albany, NY 12227	
New York State Office of Attorney General	c/o Letitia James, Attorney General	The Capitol	Albany, NY 12224-0341		
New York State Dept of Taxation and Finance	Bankruptcy Section	P.O. Box 5300	Albany, NY 12205		
NYS Dept. of Taxation & Finance	Bankruptcy Unit - TCD	Building 8, Room 455	W.A. Harriman State Campus	Albany, NY 1227	
NYS Office of the Attorney General	Main Place Tower, Suite 300A	350 Main Street	Buffalo, NY 14202		
New York State Department of Taxation and Finance	P.O. Box 15181	Albany, NY 12212-5181			
NC Department of Revenue	c/o Tenisha S. Jacobs, General Counsel	P.O. Box 871	Raleigh, NC 27602		
North Carolina Office of the Attorney General	c/o Josh Stein, Attorney General	114 West Edenton Street	Raleigh, NC 27603		
North Carolina Department of Revenue	Bankruptcy Unit	P.O. Box 1168	Raleigh, NC 27602-1168		
North Carolina Department of Revenue	P.O. Box 25000	Raleigh, NC 27640-0640			
Ohio Regional Income Tax Agency	P.O. Box 94582	Cleveland, OH 44101-4582			
Ohio Regional Income Tax Agency	10107 Brecksville Road	Brecksville, OH 44141			
City of Dublin Tax Division	5555 Perimeter Drive	Dublin, OH 43017			
City of Dublin Tax Division	P.O. Box 9062	Dublin, OH 43017-0962			
City of Vandalia Income Tax Office	P.O. Box 727	333 J.E. Bohanan Memorial Drive	Vandalia, OH 45377-0727		
City of Norwood Tax Department	4645 Montgomery Road	Norwood, OH 45212-2607			
City of Fairlawn Tax Department	c/o Jacob Kaufman, Tax Administrator	3487 S. Smith Road	Fairlawn, OH 44333		
City of Fairlawn Tax Department	P.O. Box 5433	Fairlawn, OH 44334-0433			
Oklahoma Tax Commission	Office of the General Counsel, Bankruptcy Section	120 N. Robinson, Ste. 2000W	Oklahoma City, OK 73102		
Oklahoma Tax Commission	Office of the General Counsel	100 N. Broadway Ave., 1500	Oklahoma City, OK 73102		
Oklahoma Tax Commission	c/o Shelly Paulk, Chairman	300 N. Broadway Ave	Oklahoma City, OK 73102		
Oklahoma Tax Commission	P.O. Box 26930	Oklahoma City, OK 73126-0930			
Oklahoma Tax Commission	Attn: Bankruptcy	P.O. Box 269056	Oklahoma City, OK 73126		
City of Portland	c/o Ted Wheeler, Mayor	1221 SW 4th Avenue, Room 340	Portland, OR 97204		
City of Portland	c/o Robert L. Taylor, City Attorney	1221 SW 4th Avenue, Room 430	Portland, OR 97204		
City of Portland	P.O. Box 8038	Portland, OR 97207-8038			
Pennsylvania Department of Revenue	c/o C. Daniel Hassell, Secretary of Revenue	11th Floor, Stawberry Square	Harrisburg, PA 17128-1100		
Pennsylvania Department of Revenue	Department 280946	Attn: Bankruptcy Division	Harrisburg, PA 17128-0946		
Pennsylvania Office of the Attorney General	c/o John M. Abel, Senior Deputy Attorney General	15th Floor Strawberry Square	Harrisburg, PA 17120		
Pennsylvania Department of Revenue	P.O. Box 280427	Harrisburg, PA 17128-0427			
Pennsylvania Office of the Attorney General	c/o Josh Shapiro, Attorney General	16th Floor, Strawberry Square	Harrisburg, PA 17120		
South Carolina Department of Revenue	c/o W. Hartley Powell, Director	P.O. Box 125	Columbia, SC 29214-0505		
South Carolina Department of Revenue	c/o W. Hartley Powell, Director	300A Outlet Pointe Boulevard	Columbia, SC 29210		
South Carolina Office of the Attorney General	c/o Alan Wilson, Attorney General	P.O. Box 11549	Columbia, SC 29211		
South Carolina Office of the Attorney General	c/o Alan Wilson, Attorney General	Rembert Dennis Building	1000 Assembly Street, Room 519	Columbia, SC 29201	
SC DEW	Document Control-Bankruptcy	P.O. Box 995	Columbia, SC 29202-0995		
South Carolina Department of Revenue	Corporate Tax	P.O. Box 100151	Columbia, SC 29202		
State Comptroller of Public Accounts	Revenue Accounting Division-Bankruptcy Section	P.O. Box 13528	Austin, TX 78711		
Texas Attorney General's Office	Bankruptcy-Collection Division	P.O. Box 12548	Austin, TX 78711-2548		
Service of Process	Secretary of State	P.O. Box 12079	Austin, TX 78711-2079		
Service of Process	Secretary of State	James E. Rudder Building	1019 Brazos, Room 105	Austin, TX 78701	
Texas Comptroller of Public Accounts	c/o Glenn Heger, Comptroller	Lyndon B. Johnson State Office Building	111 East 17th Street	Austin, TX 78774	
Texas Comptroller of Public Accounts	P.O. Box 149348	Austin, TX 78714-9348			
Utah State Tax Commission	c/o John L. Valentine, Commission Chair	210 North 1950 West	Salt Lake City, UT 84134		
Utah Office of Attorney General	c/o Sean D. Reyes, Attorney General	Utah State Capitol Complex	350 North State Suite 230	SLC UT 84114-2320	
State of Utah	Office of the Attorney General	Tax Financial Services Division	160 East 300 South, 5th Floor	P.O. Box 140874	Salt Lake City, UT 84114-0874
Utah State Tax Commission	Taxpayer Services Division	Attn: Michelle Riggs	210 North 1950 West	Salt Lake City, UT 84134	
Utah State Tax Commission	210 North 1950 West	Salt Lake City, UT 841340266			
Office of the Vermont Attorney General	c/o TJ Donovan, Attorney General	109 State Street	Montpelier, VT 05609		
Vermont Department of Taxes	c/o Craig Bolio, Commissioner	133 State Street	Montpelier, VT 05602		
VT Department of Taxes	P.O. Box 1881	Montpelier, VT 05601-1881			

SERVICE LIST

Taxing Authority/State AG	Address 1	Address 2	Address 3	Address 4	Address 5
Virginia Department of Taxation	c/o Craig M. Burns, Commissioner	1957 Westmoreland Street	Richmond, VA 23230		
Virginia Department of Taxation	P.O. Box 1500	Richmond, VA 23218-1500			
Wisconsin Department of Revenue	c/o Peter Barca	2135 Rimrock Road	Madison, WI 53713		
Wisconsin Department of Justice	c/o Josh Kaul, Attorney General	P.O. Box 7857	Madison, WI 53707-7857		
Wisconsin Department of Revenue	Special Procedures Unit	P.O. Box 8901	Madison, WI 53708		
Wisconsin Department of Revenue	P.O. Box 8965	Madison, WI 53708-8965			
West Virginia State Tax Department	c/o Matthew Irby, Tax Commissioner	The Revenue Center	1001 Lee Street E.	Charleston, WV 25301	
West Virginia State Tax Department	c/o Mark Morton, General Counsel	The Revenue Center	1001 Lee Street E.	Charleston, WV 25301	
West Virginia Department of Tax and Revenue	Bankruptcy Unit	P.O. Box 766	Charleston, WV 25323-0766		
West Virginia Department of Tax and Revenue	P.O. Box 1202	Charleston, WV 25324-1202			