

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

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In re: : Chapter 11
: :
SUPERIOR ENERGY SERVICES, INC., *et al.*,¹ : Case No. 20-35812 (DRJ)
: :
Debtors. : (Joint Administration Requested)
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**DEBTORS' EMERGENCY MOTION FOR ENTRY OF AN ORDER
AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES**

Emergency relief has been requested. A hearing will be conducted on this matter on December 8, 2020 at 1:00 p.m. (Prevailing Central Time) in Courtroom 400, 4th floor, United States Bankruptcy Court for the Southern District of Texas, 515 Rusk Street, Houston, Texas 77002. You may participate in the hearing by audio/video connection.

Audio communication will be by use of the Court's regular dial-in facility. You may access the facility at (832) 917-1510. You will be responsible for your own long-distance charges. Once connected, you will be asked to enter the conference room number. Judge Jones' conference room number is 205691.

You may view video via GoToMeeting. To use GoToMeeting, the Court recommends that you download the free GoToMeeting application. To connect, you should enter the meeting Code "JudgeJones" in the GoToMeeting app or click the link on Judge Jones' home page on the Southern District of Texas website. Once connected, click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of the hearing. To make your electronic appearance, go to the Southern District of Texas website and select "Bankruptcy Court" from the top menu. Select "Judges' Procedures," then "View Home Page" for Judge Jones. Under "Electronic Appearance" select "Click here to submit Electronic Appearance". Select the

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Superior Energy Services, Inc. (9388), SESI, L.L.C. (4124), Superior Energy Services-North America Services, Inc. (5131), Complete Energy Services, Inc. (9295), Warrior Energy Services Corporation (9424), SPN Well Services, Inc. (2682), Pumpco Energy Services, Inc. (7310), 1105 Peters Road, L.L.C. (4198), Connection Technology, L.L.C. (4128), CSI Technologies, L.L.C (6936), H.B. Rentals, L.C. (7291), International Snubbing Services, L.L.C. (4134), Stabil Drill Specialties, L.L.C. (4138), Superior Energy Services, L.L.C. (4196), Superior Inspection Services, L.L.C. (4991), Wild Well Control, Inc. (3477), and Workstrings International, L.L.C. (0390). The Debtors' address is 1001 Louisiana Street, Suite 2900, Houston, Texas 77002.



case name, complete the required fields and click “Submit” to complete your appearance.

If you object to the relief requested or you believe that emergency consideration is not warranted, you must either appear at the hearing or file a written response prior to the hearing. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

Relief is requested not later than December 8, 2020.

The above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) respectfully state the following in support of this emergency motion (this “**Motion**”):

RELIEF REQUESTED

1. By this Motion, the Debtors request entry of an order, substantially in the form attached hereto (the “**Order**”):

- a) authorizing, but not directing, the Debtors to pay, directly or via an intermediary,² any prepetition tax and fee obligations consisting of international taxes, income taxes, franchise taxes, property taxes, sales and use taxes, regulatory and license fees, and any other taxes and fees for which the Debtors’ directors and officers may be liable or which may not constitute property of the Debtors’ estates and any other types of taxes, fees, assessments or similar charges and any penalty, interest or similar charges in respect of such taxes and fees (collectively, the “**Taxes and Fees**”)³ owing to (i) international, federal, state, and local governmental entities listed on Exhibit A attached hereto (the “**Taxing Authorities**”) and (ii) Debtor SESI, L.L.C., Debtor Complete Energy Services, Inc., or any other Debtor as reimbursement for Taxes and Fees paid by such Debtors on behalf of the other Debtors;
- b) authorizing the Debtors’ banks and financial institutions to receive, process, honor, pay, and, if necessary, reissue all prepetition and postpetition checks, including prepetition checks and electronic payment and transfer requests that the Debtors reissue or re-request postpetition, drawn on the bank accounts used by the Debtors

² Professional Services firm Duff & Phelps, L.L.C. (“**D&P**”) pays certain property taxes on behalf of the Debtors. D&P bills those amounts to the Debtors when incurred, at which point the Debtors remit the requisite payments to D&P who in turn pays the applicable taxing authorities.

³ Such Taxes and Fees include the various taxes incurred by the Debtors related to their employees. The Debtors are separately required to withhold certain amounts from each employee’s paycheck on account of certain taxes including social security tax and FICA tax. As of the Petition Date, and as permitted under the Coronavirus Aid, Relief, and Economic Security Act (the “**CARES Act**”), the Debtors have deferred the remittance of approximately \$5.8 million in employer social security tax contributions (“**FICA Taxes**”) related to their Employees’ wages (the “**FICA Deferrals**”).

to satisfy their obligations in connection with the Taxes and Fees approved herein, upon receipt by each bank or financial institution of notice of such authorization, provided that sufficient funds are on deposit in the applicable accounts to cover such payments;

- c) authorizing the Debtors to issue new postpetition checks to replace any checks that may nevertheless be dishonored and to reimburse any expenses that holders of claims in connection with the Taxes and Fees may incur as a result of any bank's failure to honor a prepetition check; and
- d) authorizing the Debtors, in their reasonable discretion, to amend Exhibit A to add or remove any Taxing Authorities to the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees;⁴ *provided, however*, that the Debtors will within five (5) business days of the date of such amendment provide notice to counsel to the Ad Hoc Noteholder Group (as defined below) and counsel to the Prepetition ABL Agent (s defined below) of any addition or removal of any Taxing Authority to Exhibit A.

2. The Debtors estimate that approximately \$10,890,000 in Taxes and Fees have accrued and remain unpaid as of the Petition Date. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority pursuant to this Motion to make such payments, directly or via an intermediary, where: (a) Taxes and Fees accrued or were incurred prepetition, but were not paid prepetition, or were paid in an amount less than actually owed; (b) all or a portion of the Taxes and Fees paid prepetition were lost or otherwise not received by any of the Taxing Authorities; or (c) Taxes and Fees incurred for prepetition periods may become due after the commencement of these Chapter 11 Cases.

3. For the avoidance of doubt, the requested authorization would be discretionary, allowing the Debtors, among other things, to elect to pay Taxes and Fees as to which the Debtors' officers and directors may have personal liability in the event of nonpayment by the Debtors before other Taxes and Fees. In addition, the requested authorization would be without prejudice to the

⁴ Although Exhibit A is intended to be comprehensive, the Debtors may have inadvertently omitted certain taxing authorities from Exhibit A. By this Motion, the Debtors request relief with respect to Taxes and Fees payable to all taxing authorities regardless of whether such authority is specifically identified on Exhibit A.

Debtors' or any other party in interest's rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate and would extend to the payment of Taxes and Fees relating to tax audits that have been completed, are in progress, or arise from prepetition periods.

4. As set forth below, the Taxes and Fees at issue are appropriate for payment to the extent that they are priority or secured claims that are payable in full or, alternatively, under the personal liability theory or the doctrine of necessity. By paying the Taxes and Fees in the ordinary course of business, as and when due, the Debtors will avoid unnecessary disputes with the Taxing Authorities—and expenditures of time and money resulting from such disputes—over myriad issues that are typically raised by the Taxing Authorities as they attempt to enforce their rights to collect Taxes and Fees.

JURISDICTION AND VENUE

5. The United States Bankruptcy Court for the Southern District of Texas (the "**Court**") has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and this Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

6. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "**Bankruptcy Code**"), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), Rules 4002-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "**Bankruptcy Local Rules**"), and the Procedures for Complex Cases in the Southern District of Texas (the "**Complex Case Procedures**").

BACKGROUND

7. The Debtors and their indirect subsidiaries are an oilfield services provider headquartered in Houston, Texas, with operations spanning Africa, the Asia Pacific region, Europe, the Middle East, North America, and Latin America. The Debtors' businesses serve the drilling, completion, and production-related needs of oil and gas companies through a diversified portfolio of specialized oilfield services and equipment that are used throughout the economic life cycle of oil and gas wells. In particular, the Debtors manufacture, rent, and sell specialized equipment and tools for use with well drilling, completion, production, and workover activities, and offer fluid handling and well servicing rigs. The Debtors also provide coiled tubing services, electric line, slickline, and pressure control tools and services, as well as snubbing and hydraulic workover services.

8. On the date hereof (the "**Petition Date**"), the Debtors filed voluntary petitions in this Court commencing cases for relief under chapter 11 of the Bankruptcy Code (the "**Chapter 11 Cases**"). The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of the Chapter 11 Cases, is set forth in detail in the *Declaration of Westervelt T. Ballard, Chief Financial Officer of the Debtors, in Support of Chapter 11 Petitions and First Day Pleadings* (the "**First Day Declaration**"), filed contemporaneously herewith and fully incorporated herein by reference.⁵

9. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been requested in the Chapter 11 Cases, and no committees have been appointed or designated.

⁵ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

10. Simultaneously with the filing of this Motion, the Debtors have filed a motion with this Court pursuant to Bankruptcy Rule 1015(b) seeking joint administration of the Chapter 11 Cases.

11. These Chapter 11 Cases are “prepackaged” cases commenced for the purpose of implementing a restructuring of the Debtors’ liabilities. As of the Petition Date, the Debtors have entered into that certain Amended and Restated Restructuring Support Agreement, dated as of December 4, 2020 (as amended, modified, or supplemented, the “**Restructuring Support Agreement**”)⁶ with holders of approximately 85% of the outstanding principal amount of the Debtors’ senior unsecured notes (the “**Consenting Noteholders**”).

12. A plan of reorganization reflecting the terms of the Restructuring Support Agreement (as may be amended, modified, or supplemented, the “**Plan**”) was filed on the Petition Date, along with a disclosure statement with respect to the Plan (as may be amended, modified, or supplemented, the “**Disclosure Statement**”). Among other things, the Plan contemplates that all Allowed General Unsecured Claims (as defined in the Plan) against all Debtors other than Superior Energy Services, Inc. (the “**Parent**”) will be paid in full or will otherwise be unimpaired.

BASIS FOR RELIEF

13. Prior to the Petition Date, the Debtors incurred obligations to international, federal, state, and local governments. As of the Petition Date, the Debtors were substantially current in the payment of assessed and undisputed Taxes and Fees. Certain Taxes and Fees attributable to the prepetition period, however, may not yet have become due. Certain prepetition Taxes and Fees may not be due until the applicable monthly, quarterly, or annual payment dates—in some cases immediately and in others not until next year. In 2019, the Debtors incurred approximately

⁶ The Debtors originally entered into that certain Restructuring Support Agreement, dated as of September 29, 2020, which was amended and restated by the Restructuring Support Agreement

\$10,125,000 on account of Taxes and Fees. As of the Petition Date, the Debtors estimate that they have accrued liabilities, which are not yet due, in the approximate amount of \$10,890,000 on account of Taxes and Fees.

14. The Taxes and Fees accrued prior to the Petition Date are summarized in further detail below:

Category	Description	Estimated Amount
Franchise and Business Taxes	Taxes required to conduct business in the ordinary course, including the Commercial Activity Tax (“ CAT ”).	\$220,000
Income Taxes	Taxes imposed on the Debtors’ income and that are required to conduct business in the ordinary course.	\$676,000
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$8,980,000
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$974,000
Other Taxes	IFTA, Gross Production	\$23,000
Government Regulatory Taxes/Licensing Fees	Taxes and obligations related to regulatory fees and the granting of licenses that are required to conduct business in the ordinary course.	\$17,000
TOTAL		\$10,890,000

15. In the ordinary course of business, Debtors SESI, L.L.C. and Complete Energy Services, Inc. pay certain Taxes and Fees on behalf of the other Debtors or non-Debtor affiliates. Such payments are recorded in SESI, L.L.C.’s and Complete Energy Services, Inc.’s books as intercompany receivables and are recorded in the other Debtors’ books as intercompany payables. Although the Debtors separately requested authority with respect to the payment of intercompany claims in the *Debtors’ Emergency Motion for Entry of Order (I) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (II) Authorizing Continuation of Existing Deposit and Investment Practices, (III) Approving the Continuation of Intercompany Transactions, and (IV) Granting Administrative Expense Status to Certain Postpetition Intercompany Claims*, filed contemporaneously herewith,

in an abundance of caution, the Debtors request authority, in their discretion, to reimburse Debtors SESI, L.L.C. and Complete Energy Services, Inc. and any other Debtor that may pay Taxes and Fees on account of another Debtor or non-Debtor affiliate for such amounts in the ordinary course of business.

16. The continued payment of the Taxes and Fees on their normal due dates will ultimately preserve the resources of the Debtors' estates, thereby promoting their prospects for a successful chapter 11 process. If such obligations are not timely paid, the Debtors will be required to expend time and incur attorneys' fees and other costs to resolve a multitude of issues related to such obligations, each turning on the particular terms of each Taxing Authority's applicable laws, including whether (a) the obligations are priority, secured, or unsecured in nature, (b) the obligations are pro-ratable or fully prepetition or postpetition, and (c) penalties, interest, attorneys' fees and costs can continue to accrue on a postpetition basis and, if so, whether such penalties, interest, attorneys' fees and costs are priority, secured or unsecured in nature.

17. Moreover, certain of the Taxes and Fees may be considered to be obligations as to which the Debtors' officers and directors may be held directly or personally liable pursuant to applicable international, federal, state, or local laws in the event of nonpayment. If any such taxes or fees remain unpaid, the Debtors' officers and directors may be subject to lawsuits or even criminal prosecution on account of such nonpayment during the pendency of the Chapter 11 Cases. In such event, collection efforts by the Taxing Authorities would distract the Debtors' officers and directors from their focus on these Chapter 11 Cases.

18. Although the Debtors believe that all international, federal, state, and local governmental and quasi-governmental entities to which the Debtors may be liable are described herein and listed on Exhibit A, it is possible that other Taxes and Fees owed to additional entities

may be uncovered by the Debtors subsequent to the filing of this Motion. Accordingly, the Debtors request authority, in their sole discretion, to amend Exhibit A to add or delete any governmental or quasi-governmental entity as appropriate; *provided, however*, that the Debtors will within five (5) business days of the date of such amendment provide notice to counsel to the Ad Hoc Noteholder Group and counsel to the Prepetition ABL Agent of any addition or removal of any Taxing Authority to Exhibit A. To the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees, the Debtors propose to add such entities to Exhibit A and to have the terms of the Order apply to any such entity. The Debtors will serve on any of the subsequently identified entities a copy of this Motion and the Order entered with respect to the Motion, along with an amended Exhibit A that includes such entity.

19. Certain of the Taxing Authorities may not have been paid or may have been sent checks and/or fund transfers for Taxes and Fees that may or may not have been presented or cleared as of the Petition Date. Similarly, in other cases, Taxes and Fees have accrued or are accruing, but have not yet become due and payable and, thus, any checks or fund transfers will be issued on a postpetition basis. Accordingly, the Debtors request entry of the Order authorizing their banks and other financial institutions to receive, process, honor, pay and, if necessary, reissue all prepetition and postpetition checks and fund transfers, including prepetition checks and electronic payment and transfer requests that the Debtors reissue or re-request postpetition, issued by the Debtors in payment of Taxes and Fees that had not been honored and paid as of the Petition Date and authorizing the Debtors' banks and financial institutions to rely on the representations of the Debtors as to which checks and fund transfers should be honored and paid in respect of Taxes and

Fees, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

APPLICABLE AUTHORITY

A. The Majority of the Taxes and Fees Are Entitled to Payment Prior to Prepetition, Non-Priority Unsecured Claims

20. To the extent that the Taxes and Fees are priority claims pursuant to section 507(a)(8) of the Bankruptcy Code or secured claims pursuant to section 506(a) of the Bankruptcy Code, their payment should be authorized on the basis that (a) they are required to be paid in full as a condition to satisfying the plan confirmation requirements contained in section 1129 of the Bankruptcy Code, or (b) they would be entitled to payment before any prepetition non-priority unsecured claim.

21. If the Taxes and Fees are deemed priority claims, section 1129(a)(9)(C) of the Bankruptcy Code requires that they be paid no less favorably than through regular installment payments, over a period not exceeding five years after the Petition Date, of a total value as of the effective date of the plan equal to the allowed amount of each such claim. *See* 11 U.S.C. § 1129(a)(9)(C).

22. If the Taxes and Fees are deemed secured claims that would (but for such secured status) fall under the rubric of section 507(a)(8) of the Bankruptcy Code, section 1129(a)(9)(D) of the Bankruptcy Code requires that they be paid no less favorably than through regular installment payments, over a period not exceeding five years after the Petition Date, of a total value as of the effective date of the plan equal to the allowed amount of each such claim. *See* 11 U.S.C. § 1129(a)(9)(D) (referring back to 11 U.S.C. § 1129(a)(9)(C)). Otherwise, section 1129(b)(2)(A) of the Bankruptcy Code requires that they be satisfied through deferred cash payments totaling at least the allowed amount of each such claim, of a value, as of the effective

date of the plan, equal to the value of the collateral securing the claim, with a continuation of the liens against the collateral; or, if the collateral is to be sold, that the lien securing the claim attach to the proceeds of sale; or that the holder realize the indubitable equivalent of the claim. *See* 11 U.S.C. § 1129(b)(2)(A); *see also Fed. Home Loan Mortg. Corp. v. Bugg (In re Bugg)*, 172 B.R. 781, 785 (E.D. Pa. 1994) (“The ‘fair and equitable’ standard requires that a secured claim holder retain its lien and receive deferred cash payments totaling [sic] at least the allowed amount of the claimant’s secured claim and a present value equal to the value of its collateral.”).

23. Because of the likelihood that the vast majority of the Taxes and Fees constitute priority claims under section 507(a)(8) of the Bankruptcy Code, the Debtors’ payment of the Taxes and Fees now, in all likelihood, will affect only the timing of the payments and not the amounts to be received by the Taxing Authorities (or SESI, L.L.C. and Complete Energy Services, Inc. as reimbursement from the other Debtors). Moreover, by paying legitimate tax claims now, the Debtors will avoid any unnecessary fees, interest or penalties that might otherwise be asserted. Other creditors and parties in interest, therefore, will not be prejudiced if the relief sought herein is granted by this Court.

B. Section 105 of the Bankruptcy Code and the Doctrine of Necessity Support Payment of the Taxes and Fees

24. Alternatively, authorization to pay the Taxes and Fees is appropriate under the “doctrine of necessity,” which is grounded in section 105(a) of the Bankruptcy Code. Section 105(a) provides that the Court “may issue any order, process or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). The purpose of this section is to grant bankruptcy courts the authority to take actions necessary to exercise their power under the Bankruptcy Code.

25. The doctrine of necessity is a well-settled doctrine that permits a bankruptcy court to authorize payment of certain prepetition claims prior to the completion of the reorganization process where the payment of such claims is necessary to the reorganization. *See In re Just for Feet, Inc.*, 242 B.R. 821, 826 (D. Del. 1999) (stating that where the debtor “cannot survive” absent payment of certain prepetition claims, the doctrine of necessity should be invoked to permit payment and thereafter approving payment of key inventory suppliers’ prepetition claims when such suppliers could destroy debtor’s business by refusing to deliver new inventory on eve of debtor’s key sales season);⁷ *see also In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor’s business); *In re CoServ, L.L.C.*, 273 B.R. 497, 497 (Bankr. N.D. Tex. 2002) (finding that sections 105 and 1107 of the Bankruptcy Code provide the authority for a debtor in possession to pay prepetition claims); *In re Sharon Steel Corp.*, 159 B.R. 730, 736 (Bankr. W.D. Pa. 1993) (“The Third Circuit has adopted the ‘necessity of payment’ doctrine.”); *In re NVR L.P.*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (“[T]he court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.”).

C. Section 363 of the Bankruptcy Code Supports Payment of the Taxes and Fees

26. This Court may also authorize the Debtors to pay Taxes and Fees under section 363(b) of the Bankruptcy Code, which provides that “[t]he trustee, after notice and a hearing, may

⁷ The Court’s power to apply the doctrine of necessity in chapter 11 cases derives from the Court’s inherent equity powers and its statutory authority 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). The United States Supreme Court first articulated the doctrine of necessity over a century ago, in *Miltenberger v. Logansport Railway Co.*, 106 U.S. 286 (1882), in affirming the authorization by the lower court of the use of receivership funds to pay pre-receivership debts owed to employees, vendors and suppliers, among others, when such payments were necessary to preserve the receivership property and the integrity of the business in receivership. *See id.* at 309-14. The modern application of the doctrine of necessity is largely unchanged from the Court’s reasoning in *Miltenberger*. *See In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581-82 (3d Cir. 1981) (“[I]n order to justify payment under the ‘necessity of payment’ rule, a real and immediate threat must exist that failure to pay will place the continued operation of the [debtor] in serious jeopardy.”).

use, sell or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Courts in the Fifth Circuit have granted a debtor’s request to use property of the estate outside of the ordinary course of business upon a finding that such use is supported by sound business reasons. *See, e.g., In re BNP Petrol Corp.*, 642 F. App’x 429, 434-35 (5th Cir. 2016) (citing *In re Cont’l Air Lines, Inc.*, 780 F.2d 1223, 1226 (5th Cir. 1986) (“[F]or the debtor-in-possession or trustee to satisfy its fiduciary duty to the debtor, creditors and equity holders, there must be some articulated business justification for using, selling, or leasing the property outside the ordinary course of business”)); *see also ASARCO, Inc. v. Elliott Mgmt (In re ASARCO L.L.C.)*, 650 F.3d 593, 601 (5th Cir. 2011) (“Section 363 of the Bankruptcy Code addresses the debtor’s use of property of the estate and incorporates a business judgment standard. . . . The business judgment standard in section 363 is flexible and encourages discretion.”).

27. The relief requested herein easily satisfies the foregoing standards. Failure to pay the Taxes and Fees to the Taxing Authorities in full and on time, thereby risking the cessation of normal relations between the Taxing Authorities and the Debtors, will make the Debtors’ estates worse off than they will be by having paid the Taxes and Fees. It is in the best interest of the Debtors’ estates that the Taxes and Fees be paid on time so as to avoid administrative difficulties. Failure to timely pay, or a precautionary withholding by the Debtors of payment of, the Taxes and Fees may cause the Taxing Authorities to take precipitous action, including an increase in audits, a flurry of lien filings and significant administrative maneuvering at the expense of the Debtors’ time and resources. Prompt and regular payment of the Taxes and Fees will avoid this unnecessary governmental action.

D. Certain Taxes and Fees May Not Be Property of the Estate

28. Certain of the Taxes and Fees may constitute so-called “trust fund” taxes, which are required to be collected from third parties and held in trust for payment to the Taxing

Authorities. *See, e.g.*, 26 U.S.C. § 7501; Tex. Tax Code Ann. § 111.016(a) (Vernon 2007) (“Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected.”). Such taxes are not considered property of the estates under section 541(d) of the Bankruptcy Code. *See Begier v. IRS*, 496 U.S. 53, 63-67 (1990) (trust fund taxes are not property of estate); *see also In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96 (3d Cir. 1994) (withheld taxes were subject to a trust); *Official Comm. of Unsecured Creditors of the Columbia Gas Transmission Corp. v. Columbia Gas. Sys. Inc. (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1061-62 (3d Cir. 1993) (refunds required to be collected by federal law created trust fund that was not property of the debtor’s estate); *Shank v. Wash. State Dep’t of Revenue, Excise Tax Div. (In re Shank)*, 792 F.2d 829, 830 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is “trust fund” tax); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 433-34 (2d Cir. 1985) (same); *In re Al Copeland Enters., Inc.*, 133 B.R. 837, 841-42 (Bankr. W.D. Tex. 1991) (debtor obligated to pay Texas sales taxes plus interest because such taxes were “trust fund” taxes), *aff’d*, 991 F.2d 233 (5th Cir. 1993). The Debtors, therefore, arguably have no equitable interest in the Taxes and Fees that are trust fund taxes and are obligated to pay over the collected amounts.

E. The Debtors’ Officers and Directors May Be Personally Liable for Non-Payment of Certain Taxes and Fees

29. Additionally, under the laws of many states, officers and directors may be held directly or personally liable for the nonpayment of certain types of taxes. It is in the best interest of the Debtors’ estates and consistent with the reorganization policy of the Bankruptcy Code to

eliminate the possibility that officers and directors will become subject to time-consuming and potentially damaging distractions.

30. The Chapter 11 Cases are complicated due to, among other things, the nature and geographic scope of the Debtors' businesses, and the Debtors' focus should be on addressing their operational and financial issues in a manner that will maximize recoveries. In this context, the payment of the Taxes and Fees is insignificant and will have no meaningful effect on the recoveries of creditors in the Chapter 11 Cases, particularly in view of the priority or secured status of a significant portion of such obligations. Moreover, the payment amount will likely be offset in no small part by the amount of postpetition resources that the Debtors will conserve by obviating the need to spend time and money to address disputes with the Taxing Authorities that are unnecessary and wasteful of the resources of the Debtors and this Court.

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

31. The Debtors have sufficient funds to pay any amounts related to the Taxes and Fees in the ordinary course of business. Under the Debtors' existing cash management system, the Debtors have made arrangements to readily identify checks or wire transfer requests relating to the Taxes and Fees. The Debtors believe there is minimal risk that checks or wire transfer requests that the Court has not authorized will be inadvertently made. Accordingly, the Debtors request that the Court authorize and direct all banks and financial institutions to receive, process, honor, pay, and, if necessary, reissue all prepetition and postpetition checks and fund transfers, including prepetition checks and electronic payment and transfer requests that the Debtors reissue or rerequest postpetition, drawn on the bank accounts used by the Debtors to satisfy their obligations in connection with the Taxes and Fees upon receipt by each bank or financial institution of notice of such authorization, provided that sufficient funds are on deposit in the applicable accounts to

cover such payments. The Debtors additionally request that the Court authorize them to issue new postpetition checks to replace any checks that may nevertheless be dishonored and to reimburse any expenses that the Authorities may incur as a result of any bank's failure to honor a prepetition check.

EMERGENCY CONSIDERATION

32. Pursuant to Bankruptcy Local Rule 9013-1(i), the Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first twenty-one (21) days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm." The Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and the success of the Chapter 11 Cases. As discussed in detail above and in the First Day Declaration, immediate and irreparable harm would result if the relief requested herein is not granted, as among other things, the Taxing Authorities could initiate audits, seek to suspend operations, file liens, or seek to lift the automatic stay. Accordingly, failure to receive the applicable relief during the first twenty-one (21) days of the Chapter 11 Cases would severely disrupt the Debtors' operations at this critical juncture. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 as well as the requirements of Bankruptcy Local Rule 9013-1(i) and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

BANKRUPTCY RULE 6004 SHOULD BE WAIVED

33. To the extent that any aspect of the relief sought herein constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors request a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay under Bankruptcy Rule 6004(h). As described above, the relief that the Debtors request in this Motion is immediately

necessary in order for the Debtors to be able to continue to operate their businesses and preserve the value of their estates. The Debtors respectfully request that the Court waive the notice requirements imposed by Bankruptcy Rule 6004(a) and 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

34. Nothing contained herein is or should be construed as: (a) an admission as to the validity of any claim against any Debtor or the existence of any lien against the Debtors' properties; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any claim or lien on any grounds; (c) a promise to pay any claim; (d) an implication or admission that any particular claim would constitute an allowed claim; (e) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; (f) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to the proposed Order once entered; or (g) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law. Nothing contained in the Order shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent it is not paid.

CONSENT TO JURISDICTION

35. The Debtors consent to the entry of a final judgment or order with respect to this Motion if it is determined that the Court would lack Article III jurisdiction to enter such final judgment or order absent consent of the parties.

NOTICE

36. Notice of this Motion will be given to: (a) the United States Trustee for the Southern District of Texas (the “**U.S. Trustee**”); (b) the parties included on the Debtors’ consolidated list of the holders of the 30 largest unsecured claims against the Debtors; (c) counsel to the agent for the Debtors’ prepetition secured asset-based revolving credit facility (the “**Prepetition ABL Agent**”); (d) counsel to the indenture trustee for the Debtors’ prepetition notes; (e) counsel to that certain ad hoc group of holders of prepetition senior notes (the “**Ad Hoc Noteholder Group**”); (f) the United States Attorney’s Office for the Southern District of Texas; (g) the Taxing Authorities; (h) the Internal Revenue Service; (i) the Securities and Exchange Commission; (j) the state attorneys general for states in which the Debtors conduct business; (k) the Environmental Protection Agency; and (l) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors submit that no other or further notice is required or needed under the circumstances

37. A copy of this Motion is available on (a) the Court’s website: www.txs.uscourts.gov, and (b) the website maintained by the Debtors’ proposed Claims and Noticing Agent, Kurtzman Carson Consultants LLC, at www.kccllc.net/superior.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter the proposed Order, substantially in the form attached hereto, granting the relief requested in the Motion and such other and further relief as may be just and proper.

Signed: December 7, 2020
Houston, Texas

Respectfully Submitted,

/s/ Timothy A. ("Tad") Davidson II
Timothy A. ("Tad") Davidson II (TX Bar No. 24012503)
Ashley L. Harper (TX Bar No. 24065272)
Philip M. Guffy (TX Bar No. 24113705)
HUNTON ANDREWS KURTH LLP
600 Travis Street, Suite 4200
Houston, Texas 77002
Tel: 713-220-4200
Fax: 713-220-4285
Email: taddavidson@HuntonAK.com
ashleyharper@HuntonAK.com
pguffy@HuntonAK.com

-and-

George A. Davis (*pro hac vice* admission pending)
Keith A. Simon (*pro hac vice* admission pending)
George Klidonas (*pro hac vice* admission pending)
LATHAM & WATKINS LLP
885 Third Avenue
New York, New York 10022
Tel: 212-906-1200
Fax: 212-751-4864
Email: george.davis@lw.com
keith.simon@lw.com
george.klidonas@lw.com

Proposed Counsel for the Debtors and Debtors in Possession

CERTIFICATE OF SERVICE

I certify that on December 7, 2020, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas on those parties registered to receive electronic notices.

/s/ Timothy A. ("Tad") Davidson II

Timothy A. ("Tad") Davidson II

EXHIBIT A**List of Taxing Authorities**

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
ACADIA PARISH	STATE OF LOUISIANA DIVISION OF ADMINISTRATION 1201 N. THIRD ST., STE. 7-210 BATON ROUGE, LA 70802	PARISH	SALES/USE TAX
ADAMS COUNTY, CO	ATTN: NANCY DUNCAN, BUDGET AND FINANCE DIRECTOR 4430 SOUTH ADAMS COUNTY PARKWAY, 4TH FLOOR, SUITE C4000A BRIGHTON, CO 80601	COUNTY	SALES/USE TAX
ALABAMA DEPARTMENT OF REVENUE	50 N RIPLEY ST MONTGOMERY, AL 36132	STATE	SALES/USE TAX
ALABAMA DEPARTMENT OF REVENUE INDIVIDUAL AND CORPORATE TAX DIVISION	CORPORATE INCOME TAX PO BOX 327435 MONTGOMERY, AL 36132-7435	STATE	INCOME TAX
ALABAMA REVENUE DISCOVERY SYSTEMS	ALABAMA DEPARTMENT OF REVENUE 50 NORTH RIPLEY STREET MONTGOMERY, AL 36117	STATE	SALES/USE TAX
ALASKA	MARTY MCGEE, STATE ASSESSOR DIVISION OF COMMUNITY & REGIONAL AFFAIRS ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT 550 WEST 7TH AVENUE, SUITE 1650 ANCHORAGE, AK 99501	STATE	PROPERTY TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
ALASKA DEPARTMENT OF REVENUE TAX DIVISION	PO BOX 110420 JUNEAU, AK 99811-0420	STATE	INCOME TAX
ALDINE INDEPENDENT SCHOOL DISTRICT	14909 ALDINE WESTFIELD RD. HOUSTON, TX 77032	COUNTY	PROPERTY TAX
ALDINE INDEPENDENT SCHOOL DISTRICT TAX OFFICE	1940 W.W. THORNE HOUSTON, TX 77073	COUNTY	PROPERTY TAX
ALEX, OK	ALEX CITY HALL 103 MAIN STREET ALEX, OK 73002	CITY	SALES/USE TAX
ALFALFA COUNTY, OK	300 SOUTH GRAND CHEROKEE, OK 73728	COUNTY	SALES/USE TAX
ALLEN PARISH	RICHARD C. EARL - ASSESSOR 400 W. 6TH AVENUE (COURTHOUSE) OBERLIN, LA 70655	PARISH	SALES/USE TAX
ANDREWS COUNTY, TX	ROBIN HARPER RTA/VR 210 NW 2ND STREET ANDREWS, TX 79714	COUNTY	SALES/USE TAX
ANN HARRIS BENNETT HARRIS COUNTY TAX ASSESSOR	1001 PRESTON ST. HOUSTON, TX 77002	COUNTY	PROPERTY TAX
ARAPAHOE COUNTY, CO	ATTN: JENNIFER BENNETT, SALES TAX ANALYST FINANCE DEPARTMENT 5334 S. PRINCE ST LITTLETON, CO 80120	COUNTY	SALES/USE TAX
ARCHULETA COUNTY, CO (ARBOLES)	NATALIE WOODRUFF 449 SAN JUAN ST. PAGOSA SPRINGS, CO 81147	COUNTY	SALES/USE TAX
ARIZONA DEPARTMENT OF REVENUE	PO BOX 29079 PHOENIX, AZ 85038	STATE	FRANCHISE TAX
ARIZONA DEPARTMENT OF REVENUE	PO BOX 29079 PHOENIX, AZ 85038-9079	STATE	INCOME TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	PO BOX 1272 LITTLE ROCK, AR 72201	STATE	SALES/USE TAX
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION CORPORATION INCOME TAX SECTION	1816 W 7TH ST, ROOM 2250 LEDBETTER BUILDING LITTLE ROCK, AR 72201- 1030	STATE	INCOME TAX
ARKANSAS DEPARTMENT OF REVENUE	SALES & USE TAX SECTION PO BOX 3861 LITTLE ROCK, AR 72203- 3861	STATE	SALES/USE TAX
ASCENSION PARISH	KRESSY KRENNERICH, ADMINISTRATOR 1124 S. BURNSIDE, SUITE 300-A GONZALES, LA 70737	PARISH	SALES/USE TAX
ASSUMPTION PARISH	4895 HIGHWAY 308 P.O. DRAWER 920 NAPOLEONVILLE, LA 70390	PARISH	SALES/USE TAX
ATASCOSA COUNTY, TX	ATTN: COUNTY TAX ASSESSOR AND COLLECTOR 1001 OAK STREET JOURDANTON, TX 78026	COUNTY	PROPERTY TAX
ATASCOSA COUNTY, TX (PLEASANTON)	LORETTA HOLLEY, TAX-ASSESSOR- COLLECTOR 1001 OAK ST JOURDANTON, TX 78026-2849	COUNTY	SALES/USE TAX
ATOKA COUNTY, OK	200 EAST COURT STREET, SUITE 203W ATOKA, OK 74525	COUNTY	SALES/USE TAX
AVOYELLES PARISH	221 TUNICA DRIVE WEST MARKSVILLE, LA 71351	PARISH	SALES/USE TAX
BAY COUNTY, FL (PANAMA CITY)	860 WEST 11TH STREET PANAMA CITY, FL 32401	COUNTY	SALES/USE TAX
BEAUREGARD PARISH	120 S. STEWART ST PO BOX 639 DERIDDER, LA 70634	PARISH	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
BEAVER COUNTY, OK	ALBERT RODRIGUEZ, COUNTY TREASURER 111 SECOND ST BEAVER, OK 73932	COUNTY	SALES/USE TAX
BECKHAM COUNTY, OK	ATTN: JENNIFER DRURY, BECKHAM COUNTY TREASURER 104 S 3RD, ROOM 101 SAYRE, OK 73662	COUNTY	PROPERTY TAX
BECKHAM COUNTY, OK	ATTN: JENNIFER DRURY, BECKHAM COUNTY TREASURER 104 S 3RD, ROOM 101 SAYRE, OK 73662	COUNTY	SALES/USE TAX
BIENVILLE PARISH, LA	ASSESSOR'S OFFICE 100 COURTHOUSE DRIVE, STE 1200 ARCADIA, LA 71001	PARISH	PROPERTY TAX
BIENVILLE PARISH, LA	ASSESSOR'S OFFICE 100 COURTHOUSE DRIVE, STE 1200 ARCADIA, LA 71001	PARISH	SALES/USE TAX
BIG HORN COUNTY, WY	BECKY LINDSEY 420 WEST C STREET BASIN, WY 82410	COUNTY	SALES/USE TAX
BLAINE COUNTY, OK	ATTN: DONNA HOSKINS, COUNTY TREASURER 212 N WEIGIE WATONGA, OK 73772	COUNTY	PROPERTY TAX
BLAINE COUNTY, OK	ATTN: DONNA HOSKINS, COUNTY TREASURER 212 N WEIGIE WATONGA, OK 73772	COUNTY	SALES/USE TAX
BOBBY J GUIDROZ, SHERIFF AND EX - OFFICIO TAX COLLECTOR	PO BOX 1029 OPELOUSAS, LA 70571	PARISH	PROPERTY TAX
BOSSIER PARISH, LA	ATTN: MICHAEL NORTON, TAX ADMINISTRATOR SALES & USE TAX DIVISION 620 BENTON ROAD BOSSIER CITY, LA 71111	PARISH	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
BOULDER COUNTY, CO	OFFICE OF FINANCIAL MANAGEMENT COURTHOUSE WEST WING, 1ST FLOOR 2020 13TH STREET BOULDER, CO 80302	COUNTY	SALES/USE TAX
BOWMAN COUNTY, ND	ATTN: TREASURER 104 1ST ST NW, SUITE 2 BOWMAN, ND 58623	COUNTY	PROPERTY TAX
BRAZORIA COUNTY, TX	RO'VIN GARRETT, RTA COURTHOUSE ANNEX WEST 451 N VELASCO ST. ANGLETON, TX 77515- 4442	COUNTY	SALES/USE TAX
BRAZORIA COUNTY, TX (ALVIN)	260 GEORGE ST. ALVIN, TX 77511	COUNTY	SALES/USE TAX
BRAZOS COUNTY, TX	TAX OFFICE 4151 COUNTY PARK COURT BRYAN, TX 77802	COUNTY	PROPERTY TAX
BRAZOS COUNTY, TX	TAX OFFICE 4151 COUNTY PARK COURT BRYAN, TX 77802	COUNTY	SALES/USE TAX
BURLESON COUNTY, TX	ATTN: JESSICA LUCERO, TAX ASSESSOR-COLLECTOR 100 W. BUCK STREET, SUITE 202 CALDWELL, TX 77836	COUNTY	SALES/USE TAX
CADDO COUNTY, OK	ATTN: EDWARD WHITWORTH, COUNTY ASSESSOR 110 SW 2ND STREET ANADARKO, OK 73005	COUNTY	PROPERTY TAX
CADDO COUNTY, OK	ATTN: EDWARD WHITWORTH, COUNTY ASSESSOR 110 SW 2ND STREET ANADARKO, OK 73005	COUNTY	SALES/USE TAX
CADDO PARISH SHERRIFFS OFFICE TAX DEPARTMENT	PO BOX 20905 501 TEXAS ST, ROOM 101 SHREVEPORT, LA 71120- 0905	PARISH	PROPERTY TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
CADD0 PARISH, LA	ATTN: CADD0-SHREVEPORT SALES AND USE TAX 3300 DEE STREET SHREVEPORT, LA 71105	PARISH	SALES/USE TAX
CALCASIEU PARISH	CALCASIEU PARISH SCHOOL BOARD SALES AND USE TAX DEPT 2439 6TH ST. P.O DRAWER 2050 LAKE CHARLES, LA 70602-2050	PARISH	SALES/USE TAX
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	450 N ST. SACRAMENTO, CA 95814	STATE	SALES/USE TAX
CALIFORNIA FRANCHISE TAX BOARD	PO BOX 942857 SACRAMENTO, CA 94257-0500	STATE	FRANCHISE TAX
CAMP COUNTY, TX	ATTN: GALE BURNS, TAX ASSESSOR-COLLECTOR 115 DR. M L KING JR. AVE., STE. B PITTSBURG, TX 75686	COUNTY	SALES/USE TAX
CAMPBELL COUNTY, WY	ATTN: RACHAEL KNUST, TREASURER 500 S. GILLETTE AVE., SUITE 1700 GILLETTE, WY 82716	COUNTY	PROPERTY TAX
CAMPBELL COUNTY, WY	ATTN: RACHAEL KNUST, TREASURER 500 S. GILLETTE AVE., SUITE 1700 GILLETTE, WY 82716	COUNTY	SALES/USE TAX
CANADIAN COUNTY, OK	ATTN: MATT WEHMULLER, COUNTY ASSESSOR 201 N. CHOCTAW AVE. EL RENO, OK 73036	COUNTY	PROPERTY TAX
CARBON COUNTY, WY	ATTN: COUNTY TREASURER 415 W. PINE STREET RAWLINS, WY 82301	COUNTY	SALES/USE TAX
CARTER COUNTY, OK	ATTN: MARSHA COLLINS, TREASURER #25 A STREET NW, SUITE 105 ARDMORE, OK 73401	COUNTY	PROPERTY TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
CARTER COUNTY, OK	ATTN: MARSHA COLLINS, TREASURER #25 A STREET NW, SUITE 105 ARDMORE, OK 73401	COUNTY	SALES/USE TAX
CATAHOULA PARISH	PO BOX 250 VIDALIA, LA 71373	PARISH	SALES/USE TAX
CHAMBERS COUNTY, TX	DENISE HUTTER 405 SOUTH MAIN ST ANAHUAC, TX 77514	COUNTY	SALES/USE TAX
CHAVEZ COUNTY, NM	TREASURER'S OFFICE #1 ST. MARY'S PLACE, SUITE 200 ROSWELL, NM 88203	COUNTY	SALES/USE TAX
CHEROKEE COUNTY, TX	ATTN: LINDA LITTLE, TAX ASSESSOR- COLLECTOR 135 S. MAIN ST. RUSK, TX 75785	COUNTY	PROPERTY TAX
CITY & COUNTY OF BROOMFIELD, CO	SALES TAX ADMINISTRATION ONE DESCOMBES DR BROOMFIELD, CO 80020	CITY/COUNTY	SALES/USE TAX
CITY AND COUNTY OF DENVER, CO	TREASURY DIVISION 201 W. COLFAX AVE., DEPARTMENT 1009 DENVER, CO 80202	CITY/COUNTY	SALES/USE TAX
CITY OF BATON ROUGE-PARISH OF E BATON ROUGE	PARISH AND CITY TREASURER P. O. BOX 2590 BATON ROUGE, LA 70821-2590	CITY/PARISH	SALES/USE TAX
CITY OF BOTTINEAU, ND	600 E. BOULEVARD AVE., DEPT 127 BISMARCK, ND 58505- 0599	CITY	SALES/USE TAX
CITY OF BOWMAN, ND	600 E. BOULEVARD AVE., DEPT 127 BISMARCK, ND 58505- 0599	CITY	SALES/USE TAX
CITY OF BRYAN, TX	ATTN: LAURA TAYLOR DAVIS, TREASURER 200 S. TEXAS AVE., SUITE 240 BRYAN, TX 77803	CITY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
CITY OF CARRIZO SPRING CITY, TX	CITY HALL U.S. HIGHWAY 277 308 WEST PENA STREET CARRIZO SPRINGS, TX 78834	CITY	SALES/USE TAX
CITY OF CHICKASHA, OK	ATTN: SUSAN MCDANIEL, CITY CLERK 117 N. 4TH STREET CHICKASHA, OK 73018	CITY	SALES/USE TAX
CITY OF EL RENO, OK	ATTN: MARSHA LECK, FINANCE DIRECTOR / CITY TREASURER 101 N. CHOCTAW AVE. P.O. DRAWER 700 EL RENO, OK 73036	CITY	SALES/USE TAX
CITY OF ENID, OK	ATTN: CITY CLERK 401 WEST OWEN K. GARRIOTT ROAD PO BOX 1768 ENID, OK 73701	CITY	SALES/USE TAX
CITY OF GAINESVILLE, TX	200 S. RUSK GAINESVILLE, TX 76240	CITY	SALES/USE TAX
CITY OF GREELEY, CO	FINANCE SALES TAX 1000 10TH STREET GREELEY, CO 80631	CITY	SALES/USE TAX
CITY OF HENNESSEY, OK	TOWN HALL TIFFANY TILLMAN 123 S MAIN HENNESSEY, OK 73742	CITY	SALES/USE TAX
CITY OF JACKSBORO, TX	ATTN: HANNA REYNOLDS, FINANCE OFFICER 112 WEST BELKNAP JACKSBORO, TX 76458	CITY	SALES/USE TAX
CITY OF KEY WEST, FL	1200 TRUMAN AVENUE, SUITE 101 KEY WEST, FL 33040	CITY	SALES/USE TAX
CITY OF KILGORE, TX	ATTN: LANDON WARD, FINANCE DIRECTOR 815 N KILGORE STREET KILGORE, TX 75662	CITY	SALES/USE TAX
CITY OF KINGSVILLE, TX	ATTN: ATTN: DEBORAH BALLI 400 W. KING AVENUE KINGSVILLE, TX 78363	CITY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
CITY OF LAFAYETTE, LA	200 DULLES DRIVE, SUITE 1060 LAFAYETTE, LA 70506	CITY	SALES/USE TAX
CITY OF LAFAYETTE, LA	214 SOUTHPARK ROAD LAFAYETTE, LA 70508	CITY	PROPERTY TAX
CITY OF MINOT, ND	600 E. BOULEVARD AVE., DEPT 127 BISMARCK, ND 58505- 0599	CITY	SALES/USE TAX
CITY OF MOBILE, AL	REVENUE DEPARTMENT 205 GOVERNMENT STREET, SOUTH TOWER ROOM 243 MOBILE, AL 36602	CITY	SALES/USE TAX
CITY OF MORGAN CITY, LA	P.O. BOX 1218 MORGAN CITY, LA 70381	CITY	PROPERTY TAX
CITY OF NORMAN, OK	FINANCE DEPT 201-C WEST GRAY PO BOX 370 NORMAN, OK 73070	CITY	SALES/USE TAX
CITY OF PERRYTON, TX	110 S ASH ST PERRYTON, TX 79070	CITY	SALES/USE TAX
CITY OF POND CREEK, OK	ATTN: CITY CLERK 102 S. 2ND ST. POND CREEK, OK 73766	CITY	SALES/USE TAX
CITY OF RIFLE, CO	202 RAILROAD AVENUE RIFLE, CO 81650	CITY	SALES/USE TAX
CITY OF SHREVEPORT REVENUE DIVISION	PO BOX 30040 505 TRAVIS ST SHREVEPORT, LA 71130- 0040	CITY	PROPERTY TAX
CITY OF THOMAS, OK	122 WEST BROADWAY AVENUE THOMAS, OK 73669	CITY	SALES/USE TAX
CITY OF THORNTON, CO	SALES TAX DIVISION 9500 CIVIC CENTER DRIVE SUITE #2050 THORNTON, CO 80229	CITY	SALES/USE TAX
CITY OF WATFORD, ND	213 2ND ST NE PO BOX 494 WATFORD CITY, ND 58854	CITY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
CITY OF WEATHERFORD, TX	ATTN: DANA L. RATCLIFFE, CITY TREASURER CITY HALL 522 W. RAINEY WEATHERFORD, OK 73096-4704	CITY	SALES/USE TAX
CITY OF WEST HAVEN, UT	ATTN: CHILD RICHARDS CPA & ADVISORS 2490 WALL AVE OGDEN, UT 84401	CITY	SALES/USE TAX
CITY OF WILLISTON, ND	CITY HALL, 1ST FLOOR 22 EAST BROADWAY WILLISTON, ND 58801	CITY	SALES/USE TAX
CITY OF YUKON, OK	ATTN: TREASURER/CITY CLERK 500 WEST MAIN STREET YUKON, OK 73099	CITY	SALES/USE TAX
CLAIBORNE PARISH	WANDA CLEMENT 415 EAST MAIN ST. P.O. BOX 600 HOMER, LA 71040-0600	PARISH	SALES/USE TAX
CLEBURNE COUNTY, AR	CONNIE CALDWELL 320 WEST MAIN STREET HEBER SPRINGS, AR 72543	COUNTY	SALES/USE TAX
CLEVELAND COUNTY, OK	ATTN: MICHELLE LEHNUS, CITY CLERK & FINANCE DIRECTOR 105 W CADDO STREET CLEVELAND, OK 74020	COUNTY	SALES/USE TAX
COAL COUNTY, OK	TREASURER'S OFFICE 4 N. MAIN, SUITE 4 COALGATE, OK 74538	COUNTY	SALES/USE TAX
COLORADO DEPARTMENT OF REVENUE	PO BOX 17087 DENVER, CO 80217-0087	STATE	SALES/USE TAX
COLORADO DEPARTMENT OF REVENUE	1375 SHERMAN STREET DENVER, CO 80203	STATE	INCOME TAX
COLUMBIA COUNTY, AR	ATTN: SELENA R BLAIR, COUNTY TREASURER 101 BOUNDARY STREET, SUITE 103 MAGNOLIA, AR 71753	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
COMANCHE COUNTY, OK	ATTN: RHONDA BRANTLEY, TREASURER 315 SW 5TH STREET, SUITE 300 LAWTON, OK 73501	COUNTY	SALES/USE TAX
CONVERSE COUNTY, WY	ATTN: DIXIE J. HUXTABLE, COUNTY ASSESSOR 107 N 5TH STREET, SUITE 126 DOUGLAS, WY 82633	COUNTY	PROPERTY TAX
CONVERSE COUNTY, WY	ATTN: DIXIE J. HUXTABLE, COUNTY ASSESSOR 107 N 5TH STREET, SUITE 126 DOUGLAS, WY 82633	COUNTY	SALES/USE TAX
CONWAY COUNTY, AR	117 S MOOSE ST # 106 MORRILTOM, AR 72110	COUNTY	SALES/USE TAX
COOKE COUNTY, TX	ATTN: COOKE COUNTY APPRAISAL DISTRICT 201 N. DIXON STREET GAINESVILLE, TX 76240	COUNTY	PROPERTY TAX
COOKE COUNTY, TX	ATTN: COOKE COUNTY APPRAISAL DISTRICT 201 N. DIXON STREET GAINESVILLE, TX 76240	COUNTY	SALES/USE TAX
COWLEY COUNTY, KS	TREASURER'S OFFICE 321 E 10TH AVE. WINFIELD, KS 67156	COUNTY	SALES/USE TAX
CULBERSON COUNTY, TX	MOLLY HERNANDEZ, TAX-ASSESSOR- COLLECTOR 300 LA CAVERNA DR. VAN HORN, TX 79855- 0668	COUNTY	SALES/USE TAX
CUSTER COUNTY, OK	ATTN: BRAD RENNELS, COUNTY ASSESSOR 675 WEST B STREET ARAPAHO, OK 73620	COUNTY	PROPERTY TAX
CUSTER COUNTY, OK	ATTN: BRAD RENNELS, COUNTY ASSESSOR 675 WEST B STREET ARAPAHO, OK 73620	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
DAVID PIWONKA - CYPRESS- FAIRBANKS INDEPENDENT SCHOOL DISTRICT TAX ASSESSOR/COLLEC TOR	P.O. BOX 203908 HOUSTON, TX 77216	COUNTY	PROPERTY TAX
DAWSON COUNTY, TX	TERRI STAHL 400 S. 1ST STREET LAMESA, TX 79331	COUNTY	SALES/USE TAX
DELAWARE SECRETARY OF STATE - DIVISION OF CORPORATIONS	JOHN G. TOWNSEND BLDG 401 FEDERAL STREET - SUITE 4 DOVER, DE 19901	STATE	FRANCHISE TAX
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE	1111 CONSTITUTION AVE, NW WASHINGTON, DC 20224	FEDERAL	INCOME TAX
DESOTO PARISH	211 CROSBY ST MANSFIELD, LA 71052	PARISH	SALES/USE TAX
DEWEY COUNTY, OK	ATTN: JENNIFER MCCORMICK, ASSESSOR 213 S BROADWAY STREET TALOGA, OK 73667	COUNTY	PROPERTY TAX
DEWEY COUNTY, OK	ATTN: JENNIFER MCCORMICK, ASSESSOR 213 S BROADWAY STREET TALOGA, OK 73667	COUNTY	SALES/USE TAX
DIMMIT COUNTY, TX	DIMMITCENTRAL APPRAISAL DISTRICT 203 HOUSTON ST. CARRIZO SPRINGS, TX 78834-3216	COUNTY	PROPERTY TAX
DIMMIT COUNTY, TX	DIMMITCENTRAL APPRAISAL DISTRICT 203 HOUSTON ST. CARRIZO SPRINGS, TX 78834-3216	COUNTY	SALES/USE TAX
DIVISION OF MOTOR CARRIERS	PO BOX 2004 FRANKFORT, KY 40602	STATE	GOV'T REGULATORY FEE/LICENSE

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
DUCHESNE COUNTY, UT	ATTN: STEPHEN POTTER, TREASURER 734 NORTH CENTER STREET DUCHESNE, UT 84021	COUNTY	PROPERTY TAX
DUCHESNE COUNTY, UT	ATTN: STEPHEN POTTER, TREASURER 734 NORTH CENTER STREET DUCHESNE, UT 84021	COUNTY	SALES/USE TAX
DUVAL COUNTY, FL	231 EAST FORSYTH STREET, SUITE 270 JACKSONVILLE, FL 32203	COUNTY	SALES/USE TAX
EAST BATON ROUGE PARISH	P.O. BOX 1471 BATON ROUGE, LA 70821	PARISH	SALES/USE TAX
EAST CARROLL PARISH	PO BOX 130 VIDALIA, LA 71373	PARISH	SALES/USE TAX
EAST FELICIANA PARISH	SALES AND USE TAX DEPARTMENT P. O. BOX 397 CLINTON, LA 70722	PARISH	SALES/USE TAX
ECTOR COUNTY, TX	ATTN: ECTOR COUNTY APPRAISAL DISTRICT 1301 E 8TH STREET ODESSA, TX 79761-4703	COUNTY	PROPERTY TAX
ECTOR COUNTY, TX	ATTN: ECTOR COUNTY APPRAISAL DISTRICT 1301 E 8TH STREET ODESSA, TX 79761-4703	COUNTY	SALES/USE TAX
EDDY COUNTY, NM	ASSESSOR'S OFFICE EDDY COUNTY ADMINISTRATION COMPLEX 101 W GREEN STREET, SUITE 319 CARLSBAD, NM 88220	COUNTY	PROPERTY TAX
EDDY COUNTY, NM	ASSESSOR'S OFFICE EDDY COUNTY ADMINISTRATION COMPLEX 101 W GREEN STREET, SUITE 319 CARLSBAD, NM 88220	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
EL PASO COUNTY, CO	ATTN: RAY BACA, SALES TAX ANALYST 200 S CASCADE AVENUE, SUITE 150 COLORADO SPRINGS, CO 80903-2208	COUNTY	SALES/USE TAX
ELBERT COUNTY, CO	ATTN: SUSAN MURPHY, COUNTY ASSESSOR ANNEX BUILDING 221 COMANCHE STREET KIOWA, CO 80117	COUNTY	SALES/USE TAX
ELLIS COUNTY, OK	COUNTY TREASURER'S OFFICE ELLIS COUNTY COURTHOUSE 100 S. WASHINGTON ST. ARNETT, OK 73832-0217	COUNTY	SALES/USE TAX
ELLIS COUNTY, OK	COUNTY TREASURER'S OFFICE ELLIS COUNTY COURTHOUSE 100 S. WASHINGTON ST. ARNETT, OK 73832-0217	COUNTY	PROPERTY TAX
EVANGELINE PARISH	EVANGELINE PARISH SALES TAX COMMISSION, MARTY MOREIN - ADMINISTRATOR 405 WEST MAGNOLIA STREET VILLE PLATTE, LA 70586	PARISH	SALES/USE TAX
FAULKNER COUNTY, AR	ATTN: KRISSY LEWIS, COUNTY ASSESSOR 806 FAULKNER STREET CONWAY, AR 72034	COUNTY	PROPERTY TAX
FAULKNER COUNTY, AR	ATTN: SHERRY KOONCE, COUNTY COLLECTOR 801 LOCUST AVE CONWAY, AR 72034	COUNTY	SALES/USE TAX
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION	1200 NEW JERSEY AVENUE SE WASHINGTON, DC 20590	FEDERAL	GOV'T REGULATORY FEE/LICENSE
FEDERAL TAX SERVICE OF RUSSIA	NEGLINNAYA STR., 23 MOSCOW 127381 RUSSIA	FOREIGN	FOREIGN INCOME TAX

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FINNEY COUNTY, KS	TRISTA JOYCE OFFICE OF THE TREASURER 311 NORTH NINTH GARDEN CITY, KS 67846	COUNTY	SALES/USE TAX
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST TALLAHASSEE, FL 32399-0135	STATE	INCOME TAX
FRANKLIN COUNTY, FL	RICK WATSON 33 MARKET STREET, SUITE 202 APALACHICOLA, FL 32329	COUNTY	SALES/USE TAX
FRANKLIN PARISH	PO DRAWER 337 WINNSBORO, LA 71295	PARISH	SALES/USE TAX
FREDERICK CITY, CO	401 LOCUST STREET FREDERICK, CO 80530	CITY	SALES/USE TAX
FREESTONE COUNTY, TX (FAIRFIELD)	LISA FOREE, RTA, TAX ASSESSOR-COLLECTOR 112 EAST MAIN STREET FAIRFIELD, TX 75840	COUNTY	SALES/USE TAX
FREMONT COUNTY ASSESSOR	ATTN: TARA BERG, ASSESSOR 450 N. 2ND ST. LANDER, WY 82520	COUNTY	PROPERTY TAX
FREMONT COUNTY, WY	JIM ANDERSON 450 NORTH 2ND STREET LANDER, WY 82520	COUNTY	SALES/USE TAX
FREMONT COUNTY, WY	ATTN: TARA BERG, ASSESSOR 450 N. 2ND ST. LANDER, WY 82520	COUNTY	PROPERTY TAX
GALVESTON COUNTY APPRAISER	722 MOODY AVENUE GALVESTON, TX 77550	COUNTY	PROPERTY TAX
GALVESTON COUNTY, TX	CHERYL E. JOHNSON, TAX ASSESSOR/COLLECTOR 722 MOODY AVE., 2ND FLOOR GALVESTON, TX 77550- 2318	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
GARFIELD COUNTY, CO	ATTN: JIM YELICO, GARFIELD COUNTY ASSESSOR 109 8TH STREET, SUITE 207 GLENWOOD SPRINGS, CO 81601	COUNTY	PROPERTY TAX
GARFIELD COUNTY, CO	ATTN: JIM YELICO, GARFIELD COUNTY ASSESSOR 109 8TH STREET, SUITE 207 GLENWOOD SPRINGS, CO 81601	COUNTY	SALES/USE TAX
GARFIELD COUNTY, OK	ATTN: GARFIELD COUNTY TREASURER 114 W. BROADWAY, ROOM 104 ENID, OK 73701	COUNTY	PROPERTY TAX
GARFIELD COUNTY, OK	ATTN: GARFIELD COUNTY TREASURER 114 W. BROADWAY, ROOM 104 ENID, OK 73701	COUNTY	SALES/USE TAX
GARVIN COUNTY, OK	ATTN: TAMMY MURRAH, ASSESSOR 201 WEST GRANT AVENUE, 2ND FLOOR ANNEX PAULS VALLEY, OK 73075	COUNTY	PROPERTY TAX
GARVIN COUNTY, OK	ATTN: TAMMY MURRAH, ASSESSOR 201 WEST GRANT AVENUE, 2ND FLOOR ANNEX PAULS VALLEY, OK 73075	COUNTY	SALES/USE TAX
GENERAL TAX AUTHORITY, STATE OF QATAR	AL-TAAWON TOWER MAJLIS AL TAAWON ST DOHA QATAR	FOREIGN	FOREIGN INCOME TAX
GONZALES COUNTY, TX	CRYSTAL CEDILLO, COUNTY TAX ASSESSOR-COLLECTOR 427 ST. GEORGE, SUITE 100 GONZALES, TX 78629	COUNTY	SALES/USE TAX

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GOODLAND CITY, KS	APRIL HALL OFFICE OF THE TREASURER 813 BROADWAY, ROOM 103 GOODLAND, KS 67735	CITY	SALES/USE TAX
GOSHEN COUNTY, WY	ATTN: LETICIA DOMINGUEZ, GOSHEN COUNTY TREASURER 2125 EAST A STREET PO BOX 878 TORRINGTON, WY 82240	COUNTY	SALES/USE TAX
GRADY COUNTY, OK	ASSESSOR'S OFFICE BARI FIRESTONE 326 CHOCTAW CHICKASHA, OK 73018	COUNTY	PROPERTY TAX
GRADY COUNTY, OK	ASSESSOR'S OFFICE BARI FIRESTONE 326 CHOCTAW CHICKASHA, OK 73018	COUNTY	SALES/USE TAX
GRAND COUNTY, UT	ATTN: DEBBIE SWASEY, ASSESSOR 125 E. CENTER ST. MOAB, UT 84532	COUNTY	SALES/USE TAX
GRAND JUNCTION CITY, CO	GRAND JUNCTION CITY 250 N 5TH ST GRAND JUNCTION, CO 81501	CITY	SALES/USE TAX
GRANT COUNTY, OK	ATTN: GRANT COUNTY TREASURER OFFICE 112 E. GUTHRIE, ROOM 105 MEDFORD, OK 73759	COUNTY	SALES/USE TAX
GRANT PARISH	PO BOX 187 COLFAX, LA 71417	PARISH	SALES/USE TAX
GRAYSON COUNTY, TX	ATTN: GRAYSON CENTRAL APPRAISAL DISTRICT SHAWN COKER, RPA, CCA 512 N TRAVIS STREET SHERMAN, TX 75090	COUNTY	PROPERTY TAX
GREAT SEAL OF UNION CITY	101 N. ELM AVE UNION CITY, OK 73090	CITY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
GREGG COUNTY, TX	ATTN: GREGG COUNTY APPRAISAL DISTRICT LIBBY NEELY, RPA, CCA, CTA 4637 W LOOP 281 LONGVIEW, TX 75604	COUNTY	PROPERTY TAX
GREGG COUNTY, TX	ATTN: GREGG COUNTY APPRAISAL DISTRICT LIBBY NEELY, RPA, CCA, CTA 4637 W LOOP 281 LONGVIEW, TX 75604	COUNTY	SALES/USE TAX
HANSFORD COUNTY, TX	ATTN: LINDA CUMMINGS, COUNTY TAX ASSESSOR - COLLECTOR 221 MAIN ST. PO BOX 367 SPEARMAN, TX 79081	COUNTY	PROPERTY TAX
HARDING COUNTY, SD	ATTN: TREASURER 410 RAMSLAND STREET BUFFALO, SD 57720	COUNTY	SALES/USE TAX
HARPER COUNTY, OK	TREASURER 311 SOUTHEAST 1ST STREET BUFFALO, OK 73834	COUNTY	SALES/USE TAX
HARRIS COUNTY, TX	ATTN: HARRIS COUNTY APPRAISAL DISTRICT 13013 NORTHWEST FREEWAY HOUSTON, TX 77040- 6305	COUNTY	SALES/USE TAX
HARRIS COUNTY, TX	ATTN: HARRIS COUNTY APPRAISAL DISTRICT 13013 NORTHWEST FREEWAY HOUSTON, TX 77040- 6305	COUNTY	PROPERTY TAX
HARRISON COUNTY, TX	ATTN: VERONICA KING, TAX COLLECTOR HARRISON COUNTY COURTHOUSE PO BOX 967 MARSHALL, TX 75671	COUNTY	PROPERTY TAX
HASKELL COUNTY, OK	ATTN: SHAWNA HUDSPETH, COUNTY ASSESSOR 202 EAST MAIN STREET, SUITE 4 STIGLER, OK 74462	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
HEMPHILL COUNTY (CANADIAN)WHEELER COUNTY	ATTN: CHRIS JACKSON, TAX ASSESSOR - COLLECTOR 400 MAIN STREET, SUITE 204 CANADIAN, TX 79014	COUNTY	SALES/USE TAX
HEMPHILL COUNTY, TX	ATTN: CHRIS JACKSON, TAX ASSESSOR - COLLECTOR 400 MAIN STREET, SUITE 204 CANADIAN, TX 79014	COUNTY	PROPERTY TAX
HOOD COUNTY, TX	TAX ASSESSOR- COLLECTOR 1410 PEARL ST. GRANBURY, TX 76048	COUNTY	PROPERTY TAX
HOPKINS COUNTY, TX	ATTN: DEBBIE POGUE MITCHELL, HOPKINS COUNTY TAX ASSESSOR-COLLECTOR 128 JEFFERSON ST., STE. D SULPHUR SPRINGS, TX 75482	COUNTY	SALES/USE TAX
HOT SPRINGS COUNTY, WY	JULIE MORTIMORE, TREASURER 415 ARAPAHOE THERMOPOLIS, WY 82443	COUNTY	SALES/USE TAX
HOWARD COUNTY, TX	TIFFANY ANN SAYLES, TAX-ASSESSOR- COLLECTOR 315 S. MAIN BIG SPRING, TX 79720- 2513	COUNTY	SALES/USE TAX
HUDSPETH COUNTY, TX	PATRICIA J. ROSE, TAX- ASSESSOR-COLLECTOR 109 BROWN ST SIERRA BLANCA, TX 79851	COUNTY	SALES/USE TAX
HUERFANO COUNTY, CO	HUERFANO COUNTY 401 MAIN STREET WALSENBURG, CO 81089	COUNTY	SALES/USE TAX
HUGHES COUNTY, OK	ASSESSOR'S OFFICE 200 NORTH BROADWAY, SUITE 4 HOLDENVILLE, OK 74848	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
IBERIA PARISH	1500 JANE ST NEW IBERIA, LA 70563	PARISH	SALES/USE TAX
IBERIA PARISH ASSESSOR	RICKY J HUVAL, SR., CLA ASSESSOR 121 W PERSHING ST, STE 100 NEW IBERIA, LA 70560	PARISH	PROPERTY TAX
IBERVILLE PARISH	IBERVILLE PARISH COURTHOUSE DAVID HALL DIRECTOR 58050 MERIAM STREET, 2ND FLOOR PLAQUEMINE, LA 70764	PARISH	SALES/USE TAX
IDAHO STATE TAX COMMISSION	11321 W. CHINDEN BLVD BOISE, ID 83714-1021	STATE	FRANCHISE TAX
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA	AAYKARBHAWAN, SECTOR-3, VAISHALI GHAZIABAD 201010 INDIA	FOREIGN	FOREIGN INCOME TAX
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION 2970 MARKET ST. MAIL STOP 5-Q30-133 PHILADELPHIA, PA 19104-5016	FEDERAL	HEAVY USE TAX
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION 2970 MARKET ST. MAIL STOP 5-Q30-133 PHILADELPHIA, PA 19104-5016	FEDERAL	IFTA TAX
IRION COUNTY APPRAISAL DISTRICT	209 SOUTH PARK VIEW STREET MERTZON, TX 76941	COUNTY	PROPERTY TAX
JACK COUNTY, TX	ATTN: SHARON ROBINSON, JACK COUNTY TAX ASSESSOR - COLLECTOR 100 N. MAIN ST, ROOM #209 JACKSBORO, TX 76458	COUNTY	PROPERTY TAX

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JACKSON COUNTY, AR	KELLY WALKER 208 MAIN ST NEWPORT, AR 72112	COUNTY	SALES/USE TAX
JACKSON COUNTY, OK	TREASURER 101 NORTH MAIN STREET ALTUS, OK 73521	COUNTY	SALES/USE TAX
JACKSON PARISH	PO BOX 666 JONESBORO, LA 71251- 0666	PARISH	SALES/USE TAX
JACKSON/WALDEN COUNTY, CO	NANCY BENSON JACKSON COUNTY COURTHOUSE 396 LAFEVER STREET WALDEN, CO 80480	COUNTY	SALES/USE TAX
JEFF DAVIS PARISH	PO BOX 1161 JENNINGS, LA 70546	PARISH	SALES/USE TAX
JEFF YEAGER CARROLL COUNTRY TREASURER	119 S LISBON ST CARROLLTON, OH 44615	COUNTY	PROPERTY TAX
JEFFERSON COUNTY, CO	PROPERTY & TAX DEPARTMENT 100 JEFFERSON COUNTY PARKWAY GOLDEN, CO 80419	COUNTY	SALES/USE TAX
JEFFERSON COUNTY, OH	TREASURER'S OFFICE JEFFERSON COUNTY COURTHOUSE 301 MARKET STREET, 1ST FLOOR, ROOM 100 STEUBENVILLE, OH 43952	COUNTY	SALES/USE TAX
JEFFERSON COUNTY, OK	TREASURER'S OFFICE 200 NORTH MAIN, ROOM 104 WAURIKA, OK 73573	COUNTY	SALES/USE TAX
JEFFERSON COUNTY, TX	ALLISON NATHAN GETZ, TAX-ASSESSOR- COLLECTOR 1149 PEARL ST BEAUMONT BEAUMONT, TX 77701- 3635	COUNTY	SALES/USE TAX

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JEFFERSON COUNTY/MORRISON CITY	SCOT KERSGAARD 100 JEFFERSON COUNTY PARKWAY, SUITE 2500 GOLDEN, CO 80419	CITY/COUNTY	SALES/USE TAX
JEFFERSON DAVIS PARISH	TAX COLLECTION DEPT. SUPERVISOR, DANETTE HARGRAVE 1530 HWY. 90 WEST JENNINGS, LA 70546	PARISH	SALES/USE TAX
JEFFERSON PARISH	JOSEPH S. YENNI BUILDING 1221 ELMWOOD PARK BLVD., SUITE 101 JEFFERSON, LA 70123	PARISH	SALES/USE TAX
JEFFERSON PARISH	JOSEPH S. YENNI BUILDING 1221 ELMWOOD PARK BLVD., SUITE 101 JEFFERSON, LA 70123	PARISH	GOV'T REGULATORY FEE/LICENSE
JERRY J LARPENTER SHERIFF & TAX COLLECTOR	PO DRAWER 1670 7856 MAIN ST, COURTHOUSE ANNEX, STE 121 HOUMA, LA 70361	PARISH	PROPERTY TAX
JET CITY, OK	JET CITY HALL 421 MAIN STREET JET, OK 73749	CITY	SALES/USE TAX
JIM WELLS COUNTY, TX	ATTN: JIM WELLS COUNTY APPRAISAL DISTRICT 1600 EAST MAIN STREET, SUITE #100 ALICE, TX 78332	COUNTY	PROPERTY TAX
JOHNSON COUNTY, AR	LETA WILLIS 215 W MAIN ST CLARKSVILLE, AR 72830	COUNTY	SALES/USE TAX
JOHNSON COUNTY, WY	LETA WILLIS 215 W MAIN ST CLARKSVILLE, AR 72830	COUNTY	SALES/USE TAX
JOHNSTON COUNTY, OK	ATTN: RANA SMITH, TREASURER 403 W. MAIN TISHOMINGO, OK 73460- 1753	COUNTY	SALES/USE TAX
JONES COUNTY, MS	TAX ASSESSOR- COLLECTOR 501 NORTH 5TH AVE LAUREL, MS 39441	COUNTY	PROPERTY TAX

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JOSEPH LOPINTO - SHERIFF AND EX- OFFICIO TAX COLLECTOR - JEFFERSON PARISH - BUREAU OF REVENUE AND TAXATION - PROPERTY TAX DIVISION	P.O. BOX 130 GRETA, LA 70054-0130	PARISH	PROPERTY TAX
KANSAS DEPARTMENT OF REVENUE	PO BOX 758571 TOPEKA, KS 66675-8571	STATE	INCOME TAX
KANSAS, SHERMAN COUNTY, GOODLAND CITY	APRIL HALL OFFICE OF THE TREASURER 813 BROADWAY, ROOM 103 GOODLAND, KS 67735	CITY/COUNTY	SALES/USE TAX
KARNES COUNTY, TX	BRENDA JANYSEK, TAX-ASSESSOR- COLLECTOR 200 E CALVERT AVE, STE 3 KARNES CITY, TX 78118- 3210	COUNTY	SALES/USE TAX
KAY COUNTY, OK	ATTN: CHRISTY KENNEDY, TREASURER 201 S MAIN NEWKIRK, OK 74647	COUNTY	SALES/USE TAX
KERN COUNTY TREASURER TAX COLLECTOR	19484 BROKEN COURT SHAFTER, CA 93263	COUNTY	PROPERTY TAX
KINGFISHER COUNTY, OK	ATTN: ROBIN L. ROTHER, TREASURER 101 SOUTH MAIN, ROOM 4 KINGFISHER, OK 73750	COUNTY	PROPERTY TAX
KINGFISHER COUNTY, OK	ATTN: ROBIN L. ROTHER, TREASURER 101 SOUTH MAIN, ROOM 4 KINGFISHER, OK 73750	COUNTY	SALES/USE TAX
KIOWA COUNTY, OK	ATTN: KIOWA COUNTY CLERK 316 S MAIN PO BOX 900 HOBART, OK 73651	COUNTY	SALES/USE TAX

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KLEBERG COUNTY, TX	ATTN: MELISSA T. DE LA GARZA KLEBERG COUNTY TAX OFFICE 700 E KLEBERG KINGSVILLE, TX 78363	COUNTY	PROPERTY TAX
KLEBERG COUNTY, TX	ATTN: MELISSA T. DE LA GARZA KLEBERG COUNTY TAX OFFICE 700 E KLEBERG KINGSVILLE, TX 78363	COUNTY	SALES/USE TAX
LA PLATA COUNTY, CO	LA PLATA COUNTY 679 TURNER DR STE. A DURANGO, CO 81303	COUNTY	SALES/USE TAX
LAFAYETTE PARISH	LAFAYETTE PARISH CLERK OF COURT 15TH JUDICIAL DISTRICT 800 S. BUCHANAN ST. LAFAYETTE, LA 70501	PARISH	SALES/USE TAX
LAFAYETTE PARISH TAX COLLECTOR	1010 LAFAYETTE STREET SUITE 402 LAFAYETTE, LA 70501	PARISH	PROPERTY TAX
LAFOURCHE PARISH	SALES TAX DEPARTMENT 701 EAST 7TH STREET THIBODAU, LA 70301	PARISH	SALES/USE TAX
LARIMER COUNTY, CO	200 W. OAK STREET FORT COLLINS, CO 80521	COUNTY	PROPERTY TAX
LARIMER COUNTY, CO	200 W. OAK STREET FORT COLLINS, CO 80521	COUNTY	SALES/USE TAX
LASALLE PARISH	LASALLE PARISH ASSESSOR'S OFFICE 1050 COURTHOUSE STREET, ROOM 19 JENA, LA 71342	PARISH	SALES/USE TAX
LATIMER COUNTY, OK	ATTN: MELINDA BRINLEE, COURT CLERK 109 N. CENTRAL STREET WILBURTON, OK 74568	COUNTY	SALES/USE TAX
LATIMER COUNTY, OK	ATTN: MELINDA BRINLEE, COURT CLERK 109 N. CENTRAL STREET WILBURTON, OK 74568	COUNTY	PROPERTY TAX

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LEA COUNTY, NM	ASSESSOR'S OFFICE 100 N. MAIN AVENUE, SUITE 2 LOVINGTON, NM 88260	COUNTY	PROPERTY TAX
LEA COUNTY, NM	ASSESSOR'S OFFICE 100 N. MAIN AVENUE, SUITE 2 LOVINGTON, NM 88260	COUNTY	SALES/USE TAX
LECK, CAROLYN CANADIAN COUNTY TREASURER	201 NORTH CHOCTAW EL RENO, OK 73036	COUNTY	PROPERTY TAX
LEFLORE COUNTY, OK	ATTN: LE FLORE COUNTY CLERK 100 S BROADWAY PO BOX 100 POTEAU, OK 74953	COUNTY	SALES/USE TAX
LELAND FALCON SHERIFF & EX OFFICIO TAX COLLECTOR	P.O. BOX 69 NAPOLEONVILLE, LA 70390	PARISH	PROPERTY TAX
LIBERTY COUNTY, TX	CHRISSY WILEY 3210 HWY 90 PO BOX 1810 LIBERTY, TX 77575	COUNTY	SALES/USE TAX
LINCOLN COUNTY, CO	JAMES R. COVINGTON 103 3RD AVENUE HUGO, CO 80821	COUNTY	SALES/USE TAX
LINCOLN COUNTY, OK	ATTN: BRENDA JACKSON, TREASURER 811 MANVEL, SUITE 6 CHANDLER, OK 74834	COUNTY	SALES/USE TAX
LINCOLN COUNTY, WY	ATTN: TREASURER 925 SAGE AVE., SUITE 102 KEMMERER, WY 83101	COUNTY	SALES/USE TAX
LINCOLN PARISH	LINCOLN PARISH 107 W. TEXAS AVE. RUSTON, LA 71270	PARISH	SALES/USE TAX
LIVINGSTON PARISH	20399 GOVERNMENT BLVD., 2ND FLOOR LIVINGSTON, LA 70754	PARISH	SALES/USE TAX
LOGAN COUNTY, AR	25 WEST WALNUT STREET PARIS, AR 72855	COUNTY	SALES/USE TAX

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LOGAN COUNTY, KS	JENNIE SCHOENBERGER OFFICE OF THE TREASURER 710 WEST 2ND STREET OAKLEY, KS 67748	COUNTY	SALES/USE TAX
LOGAN COUNTY, OK	ATTN: SHERRI LONGNECKER, LOGAN COUNTY TREASURER 301 EAST HARRISON, SUITE 100 GUTHRIE, OK 73044	COUNTY	SALES/USE TAX
LOUISIANA DEPARTMENT OF PUBLIC SAFETY & CORRECTIONS	PO BOX 64848 BATON ROUGE, LA 70896	STATE	GOV'T REGULATORY FEE/LICENSE
LOUISIANA DEPARTMENT OF REVENUE	BATON ROUGE HEADQUARTERS 617 NORTH THIRD STREET BATON ROUGE, LA 70802	STATE	INCOME TAX
LOUISIANA DEPARTMENT OF REVENUE	BATON ROUGE HEADQUARTERS 617 NORTH THIRD STREET BATON ROUGE, LA 70802	STATE	SALES/USE TAX
LOUISIANA DEPARTMENT OF REVENUE	P. O. BOX 201 BATON ROUGE, LA 70821-0201	STATE	OTHER TAXES, FEES, AND LICENSES
LOUISIANA DEPARTMENT OF REVENUE	617 NORTH THIRD STREET BATON ROUGE, LA 70802	STATE	FRANCHISE TAX
LOUISIANA DEPARTMENT OF REVENUE	617 N 3RD ST BATON ROUGE, LA 70802	STATE	OTHER TAX
LOUISIANA PARISH	617 NORTH THIRD STREET BATON ROUGE, LA 70802	PARISH	SALES/USE TAX
LOVE COUNTY, OK	TREASURER'S OFFICE 405 WEST MAIN, SUITE 204 MARIETTA, OK 73448	COUNTY	SALES/USE TAX

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LOVING COUNTY, TX	CHRIS H. BUSSE, TAX- ASSESSOR-COLLECTOR 114 W. COLLINS MENTONE MENTONE, TX 79754	COUNTY	SALES/USE TAX
LUBBOCK CENTRAL APPRAISAL DISTRICT	P.O. BOX 10568 LUBBOCK, TX 79408	COUNTY	PROPERTY TAX
MADISON PARISH	PO BOX 100 VIDALIA, LA 71373	PARISH	SALES/USE TAX
MAJOR COUNTY, OK	ATTN: DONISE ROGERS, COUNTY ASSESSOR 500 EAST BROADWAY, SUITE 1 FAIRVIEW, OK 73737	COUNTY	PROPERTY TAX
MAJOR COUNTY, OK	ATTN: DONISE ROGERS, COUNTY ASSESSOR 500 EAST BROADWAY, SUITE 1 FAIRVIEW, OK 73737	COUNTY	SALES/USE TAX
MARSHALL COUNTY, OK	ATTN: LAURA LARKIN, MARSHALL COUNTY TREASURER 100 PLAZA, SUITE 104 MADILL, OK 73446	COUNTY	SALES/USE TAX
MARTIN COUNTY, TX	KATHY HULL, TAX- ASSESSOR-COLLECTOR 301 N. SAINT PETER ST. STANTON, TX 79782	COUNTY	SALES/USE TAX
MCALESTER CITY, OK	ATTN: SHERRI SWIFT, CHIEF FINANCIAL OFFICER 28 E. WASHINGTON AVENUE PO BOX 578 MCALESTER, OK 74502	CITY	SALES/USE TAX
MCCLAIN COUNTY, OK	ATTN: KENDAL SACCHIERI, COUNTY ASSESSOR 121 N 2ND, SUITE 206 PURCELL, OK 73080	COUNTY	PROPERTY TAX
MCCLAIN COUNTY, OK	ATTN: KENDAL SACCHIERI, COUNTY ASSESSOR 121 N 2ND, SUITE 206 PURCELL, OK 73080	COUNTY	SALES/USE TAX

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MCINTOSH COUNTY, OK	MCINTOSH COUNTY TREASURER'S OFFICE 110 NORTH 1ST STREET EUFAULA, OK 74432	COUNTY	SALES/USE TAX
MCKENZIE COUNTY, ND	ATTN: ERICA JOHNSRUD, AUDITOR/TREASURER 201 5TH ST NW, SUITE 543 WATFORD CITY, ND 58854	COUNTY	PROPERTY TAX
MCKINLEY COUNTY, NM	ERNEST BECENTI JR. OFFICE OF THE TREASURER 207 WEST HILL AVE, SUITE 101 GALLUP, NM 87301	COUNTY	SALES/USE TAX
MEDINA COUNTY, TX	ATTN: MEDINA COUNTY EMERGENCY SERVICES DISTRICT NO. 6 MEDINA COUNTY APPRAISAL DISTRICT 1410 AVE K HONDO, TX 78861	COUNTY	SALES/USE TAX
MEDINA COUNTY, TX	ATTN: MEDINA COUNTY EMERGENCY SERVICES DISTRICT NO. 6 MEDINA COUNTY APPRAISAL DISTRICT 1410 AVE K HONDO, TX 78861	COUNTY	PROPERTY TAX
MEDINA COUNTY, TX (YANCEY)	MELISSA LUTZ, TAX ASSESSOR/COLLECTOR 1102 15TH STREET HONDO, TX 78861	COUNTY	SALES/USE TAX
MEEKER/PITKIN COUNTY, CO	MEEKER/PITKIN 530 EAST MAIN STREET ASPEN, CO 81611	COUNTY	SALES/USE TAX
MELISSA LUTZ, PCC - MEDINA COUNTY TAX ASSESSOR- COLLECTOR	1102 15TH STREET HONDO, TX 78861	COUNTY	PROPERTY TAX

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MESA COUNTY, CO	MESA COUNTY TREASURER'S OFFICE MESA COUNTY COURTHOUSE 544 ROOD AVE., ROOM 100 GRAND JUNCTION, CO 81501	COUNTY	PROPERTY TAX
MESA COUNTY, CO	MESA COUNTY TREASURER'S OFFICE MESA COUNTY COURTHOUSE 544 ROOD AVE., ROOM 100 GRAND JUNCTION, CO 81501	COUNTY	SALES/USE TAX
MIDLAND CENTRAL APPRAISAL DISTRICT	9215 W COUNTY RD 127 MIDLAND, TX 79706	CITY	PROPERTY TAX
MIDLAND COUNTY, TX	TAX ASSESSOR- COLLECTOR'S OFFICE 2110 N A STREET MIDLAND, TX 79705	COUNTY	PROPERTY TAX
MIDLAND COUNTY, TX	TAX ASSESSOR- COLLECTOR'S OFFICE 2110 N A STREET MIDLAND, TX 79705	COUNTY	SALES/USE TAX
MILAM COUNTY, TX	SHERRY MUECK MILAM COUNTY COURTHOUSE 102 S. FANNIN AVE. CAMERON, TX 76520	COUNTY	SALES/USE TAX
MINISTRY OF FINANCE- KUWAIT	MINISTRIES COMPLEX AL-MIRQAB KUWAIT	FOREIGN	FOREIGN INCOME TAX
MINNESOTA DEPARTMENT OF REVENUE	MAIL STATION 1250 600 N. ROBERT STREET ST. PAUL, MN 55145-1250	STATE	INCOME TAX
MISSISSIPPI DEPARTMENT OF REVENUE	500 CLINTON CENTER DR SOUTH POINTE BUILDING PLAZA CLINTON, MS 39056	STATE	FRANCHISE TAX
MISSISSIPPI DEPARTMENT OF REVENUE - INCOME AND FRANCHISE TAX BUREAU	PO BOX 1033 JACKSON, MS 39215- 1033	STATE	INCOME TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
MOFFAT COUNTY, CO	ATTN: MOFFAT COUNTY TREASURER AND PUBLIC TRUSTEE LINDA PETERS 221 W. VICTORY WAY, STE 230 CRAIG, CO 81625	COUNTY	SALES/USE TAX
MONROE COUNTY, OH	ATTN: TAYLOR G. ABBOTT, TREASURER 101 N. MAIN STREET, ROOM 21 WOODSFIELD, OH 43793	COUNTY	SALES/USE TAX
MONTANA DEPARTMENT OF REVENUE	PO BOX 8021 HELENA, MT 59604-8021	STATE	FRANCHISE TAX
MONTANA DEPARTMENT OF REVENUE	PO BOX 8021 HELENA, MT 59604-8021	STATE	INCOME TAX
MONTEZUMA COUNTY, CO (DOLORES CITY)	LESLIE BUGG 140 WEST MAIN STREET, SUITE 3 CORTEZ, CO 81321	COUNTY	SALES/USE TAX
MOTOR REGISTRATION DIVISION - MOUNT PEARL	149 SMALLWOOD DRIVE MOUNT PEARL A1M 0H2 CANADA	FOREIGN	OTHER TAXES, FEES, AND LICENSES
MUSKOGEE COUNTY, OK	ATTN: CITY TREASURER 229 W OKMULGEE AVE MUSKOGEE, OK 74401	COUNTY	SALES/USE TAX
NATCHITOCHE TAX COMMISSION	P. O. BOX 639 NATCHITOCHE, LA 71458-0639	CITY	SALES/USE TAX
NATRONA COUNTY ASSESSOR	ASSESSOR 200 N. CENTER, ROOM 140 CASPER, WY 82601	COUNTY	PROPERTY TAX
NATRONA COUNTY MOTOR VEHICLES	800 BRYAN STOCK TRAIL CASPER, WY 82601	COUNTY	OTHER TAXES, FEES, AND LICENSES
NATRONA COUNTY TREASURER	907 N. POLAR DRIVE #195 CASPER, WY 82601	COUNTY	PROPERTY TAX
NATRONA COUNTY, WY	ATTN: MATT KEATING, ASSESSOR 200 N. CENTER, ROOM 140 CASPER, WY 82601	COUNTY	SALES/USE TAX

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NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818 LINCOLN, NE 68509-4818	STATE	INCOME TAX
NEW MEXICO DEPARTMENT OF REVENUE	1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87504	STATE	SALES/USE TAX
NEW MEXICO TAXATION & REVENUE DEPARTMENT	1100 SOUTH ST FRANCIS DRIVE SANTA FE, NM 87504	STATE	FRANCHISE TAX
NEW MEXICO TAXATION AND REVENUE DEPARTMENT, CORPORATE INCOME AND FRANCHISE TAX	PO BOX 25124 SANTA FE, NM 87504- 5127	STATE	INCOME TAX
NEW YORK DEPARTMENT OF TAXATION AND FINANCE	NYS CORPORATION TAX PO BOX 15181 ALBANY, NY 12212-5181	STATE	INCOME TAX
NIobrara COUNTY, WY	ATTN: TREASURER 424 SOUTH ELM STREET LUSK, WY 82225	COUNTY	SALES/USE TAX
NOBLE COUNTY, OK	COUNTY TREASURER 300 COURTHOUSE DRIVE, ROOM 7 PERRY, OK 73077	COUNTY	SALES/USE TAX
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	600 E. BOULEVARD AVE DEPT 127 BISMARCK, ND 58505- 0599	STATE	INCOME TAX
NUECES COUNTY TAX ASSESSOR COLLECTOR	2209 N. PADRE ISLAND DR., STE C. CORPUS CHRISTI, TX 78408	COUNTY	PROPERTY TAX
NUECES COUNTY, TX	DALE ATCHLEY 901 LEOPARD ST. FLOOR 3, ROOM 304 CORPUS CHRISTI, TX 78401	COUNTY	SALES/USE TAX
OCHILTREE COUNTY, TX	ATTN: LINDA WOMBLE, COUNTY TAX ASSESSOR - COLLECTOR 511 S. MAIN ST. PERRYTON, TX 79070	COUNTY	PROPERTY TAX

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OKFUSKEE COUNTY, OK	ATTN: LORI COPLIN, OKFUSKEE COUNTY TREASURER OKFUSKEE COUNTY COURTHOUSE OKEMAH, OK 74859	COUNTY	SALES/USE TAX
OKLAHOMA CITY, OK	FINANCE DEPARTMENT 100 N WALKER AVE., 4TH FLOOR OKLAHOMA CITY, OK 73102	CITY	SALES/USE TAX
OKLAHOMA CORPORATION COMMISSION	2101 NORTH LINCOLN BLVD OKLAHOMA CITY, OK 73105	STATE	GOV'T REGULATORY FEE/LICENSE
OKLAHOMA CORPORATION COMMISSION	2101 NORTH LINCOLN BLVD OKLAHOMA CITY, OK 73105	STATE	IFTA TAX
OKLAHOMA COUNTY TREASURER	6125 W RENO AVE, UNIT 300 OKLAHOMA CITY, OK 73127	COUNTY	PROPERTY TAX
OKLAHOMA COUNTY, OK	ATTN: ASSESSOR 320 ROBERT S KERR, #313 OKLAHOMA CITY, OK 73102	COUNTY	PROPERTY TAX
OKLAHOMA TAX COMMISSION	PO BOX 269045 OKLAHOMA CITY, OK 73126-9045	STATE	INCOME TAX
ORLEANS PARISH - CITY OF NEW ORLEANS	BUREAU OF REVENUE 1300 PERDIDO ST, ROOM 1W34 NEW ORLEANS, LA 70112	CITY/PARISH	SALES/USE TAX
OSAGE COUNTY, OK	SALLY HULSE, COUNTY TREASURER 611 GRANDVIEW PO BOX 1569 PAWHUSKA, OK 74056	COUNTY	SALES/USE TAX
PANOLA COUNTY, TX	PANOLA COUNTY APPRAISAL DISTRICT 1736 BALLPARK DRIVE CARTHAGE, TX 75633	COUNTY	PROPERTY TAX
PARISH OF CONCORDIA SALES AND USE TAX DEPARTMENT	P. O. BOX 160 VADALIA, LA 71373	PARISH	SALES/USE TAX

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PARK COUNTY, WY	BARB POLEY, COUNTY TREASURER PARK COUNTY COURTHOUSE 1002 SHERIDAN AVE. CODY, WY 82414	COUNTY	SALES/USE TAX
PARKER COUNTY, TX	ATTN: JENNY GENTRY, TAX ASSESSOR- COLLECTOR 1112 SANTA FE DRIVE WEATHERFORD, TX 76086	COUNTY	PROPERTY TAX
PARKER COUNTY, TX	ATTN: JENNY GENTRY, TAX ASSESSOR- COLLECTOR 1112 SANTA FE DRIVE WEATHERFORD, TX 76086	COUNTY	SALES/USE TAX
PAWNEE COUNTY, OK	COUNTY TREASURER 500 HARRISON, ROOM 200 PAWNEE, OK 74058	COUNTY	SALES/USE TAX
PAYNE COUNTY, OK	ATTN: GLENNA CRAIG, COUNTY CLERK 315 WEST 6TH AVE, STE. 202 STILLWATER, OK 74074	COUNTY	SALES/USE TAX
PECOS COUNTY, TX	SANTA S. ACOSTA 103 WEST CALLAGHAN FORT STOCKTON, TX 79735	COUNTY	SALES/USE TAX
PENNSYLVANIA DEPARTMENT OF REVENUE	P. O BOX 280406 HARRISBURG, PA 17128- 0406	STATE	SALES/USE TAX
PENNSYLVANIA DEPARTMENT OF REVENUE	PO BOX 280708 HARRISBURG, PA 17128- 0708	STATE	INCOME TAX
PHILLIPS COUNTY, AR	JEREMY MONEYMAKER OFFICE OF THE TREASURER 620 CHERRY ST HELENA, AR 72342	COUNTY	SALES/USE TAX
PICKAWAY COUNTY, OH	ATTN: ELLERY S. ELICK, TREASURER 207 SOUTH COURT, ROOM 2 CIRCLEVILLE, OH 43113	COUNTY	SALES/USE TAX

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PITKIN COUNTY, CO	123 EMMA RD, SUITE 106 BASALT, CO 81621	COUNTY	SALES/USE TAX
PITTSBURG COUNTY, OK	ATTN: JENNIFER LENOX-HACKLER, PITTSBURG COUNTY TREASURER 115 EAST CARL ALBERT PARKWAY MCALESTER, OK 74501	COUNTY	PROPERTY TAX
PITTSBURG COUNTY, OK	ATTN: JENNIFER LENOX-HACKLER, PITTSBURG COUNTY TREASURER 115 EAST CARL ALBERT PARKWAY MCALESTER, OK 74501	COUNTY	SALES/USE TAX
PLAQUEMINES PARISH	333 F. EDWARD HEBERT BOULEVARD, BUILDING 102, SUITE 345 BELLE CHASSE, LA 70037	PARISH	SALES/USE TAX
PLATTE COUNTY, WY	806 9TH STREET WHEATLAND, WY 82201	COUNTY	SALES/USE TAX
POINTE COUPEE PARISH	JAMES A. LAURENT, JR. CLA 211 EAST MAIN STREET, SUITE 4 COURTHOUSE BLDG NEW ROADS, LA 70760	PARISH	SALES/USE TAX
PONTOTOC COUNTY, OK	ATTN: COUNTY ASSESSOR 100 W. 13TH ST. - RM 107 ADA, OK 74820	COUNTY	SALES/USE TAX
PONTOTOC COUNTY, OK	ATTN: COUNTY ASSESSOR 100 W. 13TH ST. - RM 107 ADA, OK 74820	COUNTY	PROPERTY TAX
POPE COUNTY, AR	OFFICE OF THE TREASURER 100 WEST MAIN RUSSELLVILLE, AR 72801	COUNTY	SALES/USE TAX
POTTAWATOMIE COUNTY, OK	ATTN: WENDY MAGNUS, COUNTY TREASURER 325 NORTH BROADWAY, SUITE 203 SHAWNEE, OK 74801	COUNTY	SALES/USE TAX

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RAPIDES PARISH SALES AND USE DEPARTMENT	5606 COLLISEUM BLVD ALEXANDRIA, LA 71303	PARISH	SALES/USE TAX
RED RIVER COUNTY, TX	ATTN: RED RIVER APPRAISAL DISTRICT 203 W. WASHINGTON ST PO BOX 461 CLARKSVILLE, TX 75426	COUNTY	SALES/USE TAX
RED RIVER TAX AGENCY	615 E CARROLL ST (COURTHOUSE, RM 103) COUSHATTA, LA 71019	PARISH	SALES/USE TAX
REEVES COUNTY, TX	403 S CYPRESS ST PECOS, TX 79772	COUNTY	SALES/USE TAX
REGIONAL TRANSPORTATION DISTRICT	REGIONAL TRANSPORTATION DISTRICT 1660 BLAKE STREET DENVER, CO 80202	SPECIAL TAX JURISDICTION	SALES/USE TAX
RICHEY ROAD MUNICIPAL UTILITY DISTRICT	2202 OIL CENTER COURT HOUSTON, TX 77073	COUNTY	PROPERTY TAX
RICHLAND PARISH	708 NORTH JULIA STREET RAYVILLE, LA 71269	PARISH	SALES/USE TAX
RIO ARRIBA COUNTY, NM	OFFICE OF THE TREASURER 1122 INDUSTRIAL PARK ROAD ESPANOLA, NM 87532	COUNTY	SALES/USE TAX
RIO BLANCO COUNTY, CO	ATTN: RENAE NIELSON, ASSESSOR 555 MAIN STREET MEEKER, CO 81641	COUNTY	PROPERTY TAX
RIO BLANCO COUNTY, CO	ATTN: RENAE NIELSON, ASSESSOR 555 MAIN STREET MEEKER, CO 81641	COUNTY	SALES/USE TAX
RIO GRANDE COUNTY, CO (SOUTH FORK)	CHERYLYN RUE 925 6TH STREET ROOM 103 DEL NORTE, CO 81132	COUNTY	SALES/USE TAX
ROARING FORK TRANSPORTATION AUTHORITY	ATTN: ROARING FORK TRANSPORTATION AUTHORITY 0051 SERVICE CENTER DRIVE ASPEN, CO 81611	SPECIAL TAX JURISDICTION	SALES/USE TAX

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ROBERTS COUNTY, TX	ATTN: HETHER WILLIAMS, CHIEF APPRAISER 300 E. COMMERCIAL ST. MIAMI, TX 79059	COUNTY	PROPERTY TAX
ROGER MILLS COUNTY, OK	TREASURER'S OFFICE 500 EAST BROADWAY STE 9 PO BOX 340 CHEYENNE, OK 73628	COUNTY	SALES/USE TAX
ROGER MILLS COUNTY, OK	TREASURER'S OFFICE 500 EAST BROADWAY STE 9 PO BOX 340 CHEYENNE, OK 73628	COUNTY	PROPERTY TAX
ROGERS COUNTY, OK	JASON CARINI, COUNTY TREASURER 200 S. LYNN RIGGS BLVD. CLAREMORE, OK 74017	COUNTY	SALES/USE TAX
ROOSEVELT CITY, UT	ATTN: RANDY ROBB, ROOSEVELT CITY TREASURER 255 S STATE STREET ROOSEVELT, UT 84066	CITY	SALES/USE TAX
ROUTT COUNTY, CO	DANIEL L. STRNAD 136 6TH STREET, SUITE 111 STEAMBOAT SPRINGS, CO 80487	COUNTY	SALES/USE TAX
RUSK COUNTY, TX	ATTN: MR. WELDON COOK, CHIEF APPRAISER RUSK COUNTY APPRAISAL DISTRICT 107 N. VAN BUREN ST. HENDERSON, TX 75652- 3113	COUNTY	PROPERTY TAX
SABINE PARISH	NOLAN RIVERS 670 SAN ANTONIO AVE MANY, LA 71449	PARISH	SALES/USE TAX
SAINT MARY PARISH ASSESSOR	DANIELLE B. CLEMENTS COURTHOUSE BUILDING 500 MAIN STREET, 2ND FLOOR FRANKLIN, LA 70538	PARISH	PROPERTY TAX

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SAN AUGUSTINE COUNTY, TX	ATTN: REGINA A. BARTHOL, TAX ASSESSOR AND COLLECTOR 100 W. COLUMBIA, RM. 102 SAN AUGUSTINE, TX 75972	COUNTY	SALES/USE TAX
SAN JUAN COUNTY - AZTEC	MARK DUNCAN, TREASURER 100 S. OLIVER DR, SUITE 300 AZTEC, NM 87410	COUNTY	SALES/USE TAX
SAN JUAN COUNTY - REMAINDER	MARK DUNCAN, TREASURER 100 S. OLIVER DR, SUITE 300 AZTEC, NM 87410	COUNTY	SALES/USE TAX
SAN JUAN COUNTY -BLOOMFIELD	OFFICE OF THE TREASURER 100 S. OLIVER DR. SUITE 300 AZTEC, NM 87410	COUNTY	SALES/USE TAX
SAN JUAN COUNTY, UT	ATTN: GREG ADAMS, ASSESSOR 117 SOUTH MAIN STREET MONTICELLO, UT 84535	COUNTY	SALES/USE TAX
SAN MIGUEL COUNTY, CO	ATTN: JANICE M. STOUT, TREASURER AND PUBLIC TRUSTEE 305 W. COLORADO AVENUE, SUITE 105 TELLURIDE, CO 81435	COUNTY	SALES/USE TAX
SANDOVAL COUNTY, NM	LAURA M. MONTOYA, TREASURER 1500 IDALIA ROAD, BUILDING D BERNALILLO, NM 87004	COUNTY	SALES/USE TAX
SANDRA G. BURNS - KENEDY COUNTY TAX OFFICE	P.O. BOX 129 120 S. MALLORY SARITA, TX 78385	COUNTY	PROPERTY TAX
SCIENTIFIC AND CULTURAL FACILITIES DISTRICT (SCFD)	1047 SANTA FE DRIVE DENVER, CO 80204	SPECIAL TAX JURISDICTION	SALES/USE TAX

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SEBASTIAN COUNTY, AR	ATTN: TREASURER OFFICE 35 SOUTH 6TH, ROOM 112 FORT SMITH, AR 72901	COUNTY	SALES/USE TAX
SEMINOLE COUNTY, OK	401 NORTH MAIN STREET SEMINOLE, OK 74868	COUNTY	SALES/USE TAX
SHERMAN COUNTY, KS	APRIL HALL OFFICE OF THE TREASURER 813 BROADWAY, ROOM 103 GOODLAND, KS 67735	COUNTY	SALES/USE TAX
SMITH COUNTY TAX OFFICE	3800 PALUXY DRIVE BUILDING #1, SUITE 105 TYLER, TX 75703	COUNTY	PROPERTY TAX
SMITH COUNTY, TX	ATTN: GARY BARBER TAX ASSESSOR- COLLECTOR 1517 WEST FRONT STREET TYLER, TX 75702	COUNTY	SALES/USE TAX
SOMERVELL COUNTY, TX	ATTN: WES ROLLEN, CHIEF APPRAISER SOMERVELL CENTRAL APPRAISAL DISTRICT 112 ALLEN DR. GLEN ROSE, TX 76043	COUNTY	PROPERTY TAX
SPRING INDEPENDENT SCHOOL DISTRICT TAX OFFICE	PO BOX 4826 16717 ELLA BLVD. HOUSTON, TX 77210- 4826	COUNTY	PROPERTY TAX
ST. BERNARD PARISH	P. O. BOX 168 CHALMETTE, LA 70044	PARISH	SALES/USE TAX
ST. CHARLES PARISH	SALES AND USE TAX DEPT 13855 RIVER ROAD LULING, LA 70070	PARISH	SALES/USE TAX
ST. HELENA PARISH	53 NORTH SECOND STREET P.O. BOX 120 GREENSBURG, LA 70441	PARISH	SALES/USE TAX

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ST. JAMES PARISH	SALES AND USE TAX DEPARTMENT 1876 WEST MAIN STREET LUTCHER, LA 70071- 0368	PARISH	SALES/USE TAX
ST. JOHN PARISH	1704 CHANTILLY DRIVE STE 101 LAPLACE, LA 70068	PARISH	SALES/USE TAX
ST. LANDRY PARISH	1013 CRESWELL LANE OPELOUSAS, LA 70570	PARISH	SALES/USE TAX
ST. MARTIN PARISH	MATTHEW RODRIGUES 600 CORPORATE BOULEVARD PO BOX 1000 BREAUX BRIDGE, LA 70517	PARISH	SALES/USE TAX
ST. MARTIN PARISH SHERIFFS OFFICE	P.O. BOX 247 ST. MARTINVILLE, LA 70582	PARISH	PROPERTY TAX
ST. MARY PARISH	SALES AND USE TAX P. O. DRAWER 1279 MORGAN CITY, LA 70381-1279	PARISH	SALES/USE TAX
ST. TAMMANY PARISH	300 BROWNSWITCH RD SLIDELL, LA 70458	PARISH	SALES/USE TAX
STARK COUNTY, ND	ATTN: KAY HAAG, AUDITOR/TREASURER 51 3RD STREET EAST STARK COUNTY COURTHOUSE, 1ST FLOOR DICKINSON, ND 58601	COUNTY	PROPERTY TAX
STATE OF ALABAMA	STATE CAPITOL 600 DEXTER AVENUE MONTGOMERY, AL 36130	STATE	SALES/USE TAX
STATE OF ARKANSAS	DEPARTMENT OF FINANCE AND ADMINISTRATION LEDBETTER BUILDING 1816 W. 7TH, STE 1330 LITTLE ROCK, AR 72201	STATE	SALES/USE TAX
STATE OF COLORADO	DEPARTMENT OF REVENUE 1375 SHERMAN STREET DENVER, CO 80203	STATE	SALES/USE TAX

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STATE OF FLORIDA	5050 W TENNESSEE ST TALLAHASSEE, FL 32399-0135	STATE	SALES/USE TAX
STATE OF KANSAS	SCOTT STATE OFFICE BUILDING 120 SE 10TH AVENUE TOPEKA, KS 66612-1103	STATE	SALES/USE TAX
STATE OF KANSAS	DEPARTMENT OF REVENUE TAX ASSISTANCE SCOTT STATE OFFICE BUILDING 120 SE 10TH AVENUE TOPEKA, KS 66612-1103	STATE	SALES/USE TAX
STATE OF LOUISIANA	P O BOX 5199 BATON ROUGE, LA 70821-5199	STATE	SALES/USE TAX
STATE OF LOUISIANA	LOUISIANA DEPARTMENT OF REVENUE BATON ROUGE HEADQUARTERS 617 NORTH THIRD STREET BATON ROUGE, LA 70802	STATE	SALES/USE TAX
STATE OF LOUISIANA	LOUISIANA DEPARTMENT OF REVENUE BATON ROUGE HEADQUARTERS 617 NORTH THIRD STREET Baton Rouge, LA 70802	STATE	FRANCHISE TAX
STATE OF LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY	PO BOX 733676 DALLAS, TX 75373	STATE	GOV'T REGULATORY FEE/LICENSE
STATE OF LOUISIANA OFFICE OF MOTOR VEHICLES	P. O. BOX 60081 NEW ORLEANS, LA 70160-0081	STATE	OTHER TAXES, FEES, AND LICENSES
STATE OF MISSISSIPPI	500 CLINTON CENTER DRIVE CLINTON, MS 39056	STATE	SALES/USE TAX

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STATE OF NEBRASKA	NEBRASKA STATE OFFICE BUILDING 301 CENTENNIAL MALL S LINCOLN, NE 68508	STATE	SALES/USE TAX
STATE OF NEW MEXICO	TAXATION & REVENUE DEPARTMENT 1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87504	STATE	SALES/USE TAX
STATE OF NORTH DAKOTA	OFFICE OF STATE TAX COMMISSIONER 600 E. BOULEVARD AVE. BISMARCK, ND 58505- 0599	STATE	SALES/USE TAX
STATE OF OHIO	OHIO DEPARTMENT OF TAXATION 4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229	STATE	SALES/USE TAX
STATE OF OKLAHOMA	OKC METRO AREA CONNORS BUILDING, CAPITOL COMPLEX 2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY, OK 73194	STATE	FRANCHISE TAX
STATE OF OKLAHOMA	OKLAHOMA TAX COMMISSION 2501 NORTH LINCOLN BOULEVARD CONNORS BUILDING, CAPITAL COMPLEX OKLAHOMA CITY, OK 73194	STATE	SALES/USE TAX
STATE OF OKLAHOMA	OKLAHOMA TAX COMMISSION 2501 NORTH LINCOLN BOULEVARD CONNORS BUILDING, CAPITAL COMPLEX OKLAHOMA CITY, OK 73194	STATE	GROSS PRODUCTION TAX

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STATE OF PENNSYLVANIA	DEPARTMENT OF REVENUE BTFT EFT UNIT 9TH FLOOR STRAWBERRY SQUARE FOURTH AND WALNUT STREETS HARRISBURG, PA 17128-0908	STATE	SALES/USE TAX
STATE OF SOUTH DAKOTA	DEPARTMENT OF REVENUE 445 E CAPITAL AVENUE PIERRE, SD 57501	STATE	SALES/USE TAX
STATE OF TEXAS	ATTN: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS LYNDON B. JOHNSON STATE OFFICE BUILDING 111 EAST 17TH STREET AUSTIN, TX 78774	STATE	SALES/USE TAX
STATE OF TEXAS	DEPARTMENT OF TRANSPORTATION 125 EAST 11TH ST. AUSTIN, TX 78701	STATE	GOV'T REGULATORY FEE/LICENSE
STATE OF UTAH	ATTN: MASTER UTAH STATE TAX COMMISSION 210 NORTH 1950 WEST SALT LAKE CITY, UT 84134-3310	STATE	SALES/USE TAX
STATE OF WEST VIRGINIA	TAX DEPARTMENT THE REVENUE CENTER 1001 LEE ST. E. CHARLESTON, WV 25301-1725	STATE	SALES/USE TAX
STATE OF WYOMING	WYOMING DEPARTMENT OF REVENUE HERSCHLER BUILDING EAST 122 W 25TH STE E301 CHEYENNE, WY 82002-0110	STATE	FRANCHISE TAX
STATE OF WYOMING	DEPARTMENT OF REVENUE 122 WEST 25TH STREET, SUITE E301 HERSCHLER BUILDING EAST CHEYENNE, WY 82002	STATE	SALES/USE TAX

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STATE REVENUE COMMITTEE MINISTRY OF FINANCE OF THE REPUBLIC OF KAZAKHSTAN	11 BLD., VICTORY AVENUE NUR-SULTAN 010000 KAZAKHSTAN	FOREIGN	FOREIGN INCOME TAX
STATE TAX SERVICE UNDER THE MINISTRY OF ECONOMY OF THE REPUBLIC OF AZERBAIJAN	STATE TAX SERVICE OFFICE 16, LANDAU STR. BAKU AZ1073 AZERBAIJAN	FOREIGN	FOREIGN INCOME TAX
STEPHENS COUNTY, OK	ASSESSOR'S OFFICE 101 SOUTH 11TH, ROOM 210 DUNCAN, OK 73533	COUNTY	SALES/USE TAX
SUBLETTE COUNTY, WY	ATTN: JOHN PARAVICINI, ASSESSOR 21 S. TYLER AVE PO BOX 2057 PINEDALE, WY 82941	COUNTY	PROPERTY TAX
SUBLETTE COUNTY, WY	ATTN: JOHN PARAVICINI, ASSESSOR 21 S. TYLER AVE PO BOX 2057 PINEDALE, WY 82941	COUNTY	SALES/USE TAX
SWEET WATER COUNTY, WY	ATTN: ROBB SLAUGHTER, COUNTY TREASURER 80 W. FLAMING GORGE WAY, SUITE 139 GREEN RIVER, WY 82935	COUNTY	SALES/USE TAX
SWEETWATER COUNTY, WY	ATTN: DAVE DIVIS, ASSESSOR 80 W. FLAMING GORGE WAY, SUITE 122 GREEN RIVER, WY 82935	COUNTY	PROPERTY TAX
TANGIPAOHA PARISH	206 E. MULBERRY ST. AMITE CITY, LA 70422	PARISH	SALES/USE TAX
TEAX COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149348 AUSTIN, TX 78714-9348	STATE	INCOME TAX
TERREBONNE PARISH	SALES AND USE TAX DEPARTMENT 8026 MAIN STREET, SUITE 601 HOUMA, LA 70360	PARISH	SALES/USE TAX

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TERREBONNE PARISH SALES TAX DEPARTMENT	P. O. BOX 670 HOUMA, LA 70361-0670	PARISH	OTHER TAXES, FEES, AND LICENSES
TERREBONNE PARISH SALES TAX DEPARTMENT	P. O. BOX 670 HOUMA, LA 70361-0670	PARISH	PROPERTY TAX
TEXAS COMPTROLLER- HOTEL OCCUPANCY TAX	LYNDON B. JOHNSON STATE OFFICE BUILDING, 111 EAST 17TH STREET AUSTIN, TX 78774	STATE	SALES/USE TAX
TEXAS COUNTY, OK	JUDITH CAMPBELL 319 NORTH MAIN, SUITE 102 GUYMON, OK 73942	COUNTY	SALES/USE TAX
TEXAS DEPARTMENT OF MOTOR VEHICLES	3901 E BUSINESS LOOP 20 ODESSA, TX 79761	STATE	OTHER TAXES, FEES, AND LICENSES
TEXAS OIL & GAS	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS LYNDON B. JOHNSON STATE OFFICE BUILDING 111 EAST 17TH STREET AUSTIN, TX 78774	STATE	SALES/USE TAX
THE CITY OF EVANS, CO	ATTN: JACQUE TROUDT 1100 37TH STREET EVANS, CO 80620	CITY	SALES/USE TAX
THE CITY OF RIFLE, CO	FINANCE DEPARTMENT 202 RAILROAD AVENUE RIFLE, CO 81650	CITY	SALES/USE TAX
THE NORWEGIAN TAX ADMINISTRATION	SCHWEIGAARDS GATE 17 OSLO 0191 NORWAY	FOREIGN	FOREIGN INCOME TAX
TILLMAN COUNTY, OK	MATTHEW SMITH 205 NORTH 10TH STREET FREDERICK, OK 73542	COUNTY	SALES/USE TAX
TIMPSON, TX	TIMPSON CITY HALL 456 JACOB ST. TIMPSON, TX 75975	CITY	SALES/USE TAX

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TITUS COUNTY, TX	TAX ASSESSOR- COLLECTOR 110 SOUTH MADISON STREET, SUITE A & B MT. PLEASANT, TX 75455	COUNTY	SALES/USE TAX
TOOELE COUNTY, UT	ATTN: MICHAEL J. JENSEN, COUNTY TREASURER 47 SOUTH MAIN, ROOM # 218 TOOELE, UT 84074	COUNTY	SALES/USE TAX
TOWN OF ARNAUDVILLE, LA	PO BOX 1010 ARNAUDVILLE, LA 70512	TOWN	PROPERTY TAX
TOWN OF ARNAUDVILLE, LA	PO BOX 1010 ARNAUDVILLE, LA 70512	TOWN	GOV'T REGULATORY FEE/LICENSE
TOWN OF DRUMMOND, OK	424 MAIN ST DRUMMOND, OK 73735	TOWN	SALES/USE TAX
TOWN OF EATON, CO	223 1ST ST EATON, CO 80615	TOWN	SALES/USE TAX
TOWN OF ERIE, CO	645 HOLBROOK STREET ERIE, CO 80516	TOWN	SALES/USE TAX
TOWN OF FREDERICK, CO	ATTN: JASON LESLIE, FINANCE DIRECTOR 401 LOCUST ST. FREDERICK, CO 80530	TOWN	SALES/USE TAX
TOWN OF MILLIKEN, CO	FINANCE DEPARTMENT 1101 BROAD STREET MILLIKEN, CO 80543	TOWN	SALES/USE TAX
TOWN OF MILLS	P. O. BOX 789 MILLS, WY 82644	TOWN	OTHER TAXES, FEES, AND LICENSES
TOWN OF PARACHUTE, CO	222 GRAND VALLEY WAY PARACHUTE, CO 81635	TOWN	SALES/USE TAX
TOWN OF SEVERANCE, CO	SEVERANCE TOWN HALL 3 SOUTH TIMBER RIDGE PARKWAY SEVERANCE, CO 80546	TOWN	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
UINTA COUNTY, WY	ATTN: ASSESSOR 225 9TH ST. EVANSTON, WY 82931- 3415	COUNTY	SALES/USE TAX
UINTAH COUNTY, UT	ATTN: WENDI LONG, TREASURER 152 E 100 N, 2ND FLOOR, EAST WING VERNAL, UT 84078-2110	COUNTY	PROPERTY TAX
UINTAH COUNTY, UT	ATTN: WENDI LONG, TREASURER 152 E 100 N, 2ND FLOOR, EAST WING VERNAL, UT 84078-2110	COUNTY	SALES/USE TAX
UNIFIED CARRIER REGISTRATION PLAN	CREDENTIALING TEXAS DEPARTMENT OF MOTOR VEHICLES/MOTOR CARRIER DIVISION 4000 JACKSON AVENUE AUSTIN, TX 78731	FEDERAL	OTHER TAXES, FEES, AND LICENSES
UNIFIED CARRIER REGISTRATION PLAN	CREDENTIALING TEXAS DEPARTMENT OF MOTOR VEHICLES/MOTOR CARRIER DIVISION 4000 JACKSON AVENUE AUSTIN, TX 78731	FEDERAL	GOV'T REGULATORY FEE/LICENSE
UNION PARISH	PO BOX 903 RUSTON, LA 71273	PARISH	SALES/USE TAX
UNITED STATES TREASURY	INTERNAL REVENUE SERVICE OGDEN, UT 84201	FEDERAL	OTHER TAX
UPSHUR COUNTY, TX	ATTN: LUANA HOWELL, TAX ASSESSOR- COLLECTOR UPSHUR COUNTY TAX BUILDING 215 NORTH TITUS STREET GILMER, TX 75644	COUNTY	SALES/USE TAX
US DEPARTMENT OF TREASURY	P. O. BOX 105421 ATLANTA, GA 30348- 5421	FEDERAL	OTHER TAXES, FEES, AND LICENSES

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
UTAH COUNTY, UT	KIM T. JACKSON, UTAH COUNTY TREASURER 100 EAST CENTER STREET SUITE 1200 PROVO, UT 84606	COUNTY	SALES/USE TAX
UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134	STATE	SALES/USE TAX
UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134	STATE	FRANCHISE TAX
UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134	STATE	INCOME TAX
VANBUREN COUNTY, AR	273 MAIN ST. CLINTON, AR 72031	COUNTY	SALES/USE TAX
VERMILION PARISH	220 S JEFFERSON STREET ABBEVILLE, LA 70510	PARISH	SALES/USE TAX
VERNON PARISH SALES TAX DEPARTMENT	117 BELVIEW ROAD LEESVILLE, LA 71446	PARISH	SALES/USE TAX
VICTORIA COUNTY, TX	ATTN: JOHN HALIBURTON, CHIEF APPRAISER VICTORIA CENTRAL APPRAISAL DISTRICT 2805 N. NAVARRO, SUITE 300 VICTORIA, TX 77901	COUNTY	PROPERTY TAX
VILLAGE OF BIENVILLE, LA	564 MAIN STREET BIENVILLE, LA 71008	TOWN	PROPERTY TAX
WARD COUNTY, ND	600 E. BOULEVARD AVE., DEPT 127 BISMARCK, ND 58505- 0599	COUNTY	SALES/USE TAX
WARD COUNTY, ND	ATTN: MARISA HAMAN, AUDITOR/TREASURER 225 THIRD ST. SE, SECOND FLOOR MINOT, ND 58701	COUNTY	PROPERTY TAX
WASHINGTON COUNTY, CO	ATTN: LARRY W. GRIESE, ASSESSOR 150 ASH AVENUE AKRON, CO 80720	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
WASHINGTON PARISH SHERIFF'S OFFICE SALES TAX	P. O. DRAWER 508 FRANKLINTON, LA 70438	PARISH	SALES/USE TAX
WASHITA COUNTY, OK	ATTN: SHERRY NIGHTENGALE, TREASURER 111 EAST MAIN PO BOX 416 CORDELL, OK 73632	COUNTY	SALES/USE TAX
WEBER COUNTY, UT	ATTN: JOHN B. BOND, TREASURER 2380 WASHINGTON BLVD, SUITE 350 OGDEN, UT 84401	COUNTY	SALES/USE TAX
WEBSTER PARISH	1128 HOMER ROAD MINDEN, LA 71055	PARISH	SALES/USE TAX
WELD COUNTY, CO	ATTN: CARLY KOPPE, CLERK & RECORDER 1402 N. 17TH AVENUE GREELEY, CO 80631	COUNTY	GOV'T REGULATORY FEE/LICENSE
WELD COUNTY, CO	ATTN: CARLY KOPPE, CLERK & RECORDER 1402 N. 17TH AVENUE GREELEY, CO 80631	COUNTY	PROPERTY TAX
WELD COUNTY, CO	ATTN: CARLY KOPPE, CLERK & RECORDER 1402 N. 17TH AVENUE GREELEY, CO 80631	COUNTY	SALES/USE TAX
WEST BATON ROUGE PARISH	REVENUE & TAXATION 883 7TH STREET PORT ALLEN, LA 70767	PARISH	SALES/USE TAX
WEST BATON ROUGE REVENUE DEPARTMENT	WEST BATON ROUGE PARISH DEPT OF REVENUE PORT ALLEN, LA 70767	PARISH	SALES/USE TAX
WEST FELICIANA PARISH	9792 BAINS ROAD ST. FRANCISVILLE, LA 70775	PARISH	SALES/USE TAX
WEST VIRGINIA STATE TAX DEPARTMENT, TAX ACCOUNT ADMINISTRATION DIVISION	PO BOX 1202 CHARLESTON, WV 25324-1202	STATE	INCOME TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
WESTMORELAND COUNTY, OK	ATTN: WILLIAM S. FERRARO, CHIEF ASSESSOR 40 N PENNSYLVANIA AVE, STE 440 GREENSBURG, PA 15601	COUNTY	PROPERTY TAX
WESTON COUNTY, WY	ATTN: WESTON COUNTY TREASURER 1 WEST MAIN NEWCASTLE, WY 82701	COUNTY	SALES/USE TAX
WESTON MUNICIPAL UTILITY DISTRICT	P.O. BOX 1368 FRIENDSWOOD, TX 77549	COUNTY	PROPERTY TAX
WHEELER COUNTY, TX	ATTN: KIMBERLY MORGAN, CHIEF APPRAISER WHEELER CENTRAL APPRAISAL DISTRICT 402 S. MAIN ST. WHEELER, TX 79096	COUNTY	PROPERTY TAX
WHITE COUNTY, AR	JANET HIBBITTS OFFICE OF THE TREASURER 300 N. SPRUCE SEARCY, AR 72143	COUNTY	SALES/USE TAX
WILLACY COUNTY, TX	HON. RUBEN CAVAZOS 576 W. MARIN AVE. ROOM 143 RAYMONDVILLE, TX 78580	COUNTY	SALES/USE TAX
WILLIAMS COUNTY, ND	ATTN: PATTI OGURCHAK- TREASURER/RECORDER 206 E BROADWAY ADMINISTRATION BUILDING, GROUND FLOOR WILLISTON, ND 58801	COUNTY	PROPERTY TAX
WILLIAMS COUNTY, ND	ATTN: PATTI OGURCHAK- TREASURER/RECORDER 206 E BROADWAY ADMINISTRATION BUILDING, GROUND FLOOR WILLISTON, ND 58801	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
WINKLER COUNTY, TX	ATTN: CHIEF APPRAISER WINKLER COUNTY APPRAISAL DISTRICT 107 E. WINKLER KERMIT, TX 79745-4201	COUNTY	PROPERTY TAX
WINN PARISH	PO BOX 430 WINNFIELD, LA 71483- 0430	PARISH	SALES/USE TAX
WISCONSIN DEPARTMENT OF REVENUE	2135 RIMROCK ROAD MADISON, WI 53713	STATE	FRANCHISE TAX
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 8908 MADISON, WI 53708- 8908	STATE	INCOME TAX
WISE COUNTY, TX	ATTN: MONTE SHAW, TAX ASSESSOR/COLLECTOR 404 W. WALNUT DECATUR, TX 76234	COUNTY	SALES/USE TAX
WOOD COUNTY, TX	ATTN: CAROL TAYLOR, COUNTY TAX ASSESSOR-COLLECTOR 301 E. GOODE STREET QUITMAN, TX 75783	COUNTY	SALES/USE TAX
WOODS COUNTY, OK	ATTN: DAVID MANNING, COUNTY TREASURER 407 GOVERNMENT STREET ALVA, OK 73717	COUNTY	SALES/USE TAX
WOODWARD COUNTY, OK	ATTN: MISTIE DUNN, ASSESSOR 1600 MAIN, STE. 11 WOODWARD, OK 73801	COUNTY	PROPERTY TAX
WOODWARD COUNTY, OK	ATTN: MISTIE DUNN, ASSESSOR 1600 MAIN, STE. 11 WOODWARD, OK 73801	COUNTY	SALES/USE TAX
WYOMING SECRETARY OF STATE	122 W 25TH ST SUITE 100 CHEYENNE, WY 82002	STATE	OTHER TAXES, FEES, AND LICENSES
YELL COUNTY, AR	YELL COUNTY TAX COLLECTOR'S OFFICE 101 EAST 5TH STREET DANVILLE, AR 72833	COUNTY	SALES/USE TAX

AUTHORITY	ADDRESS	FEDERAL/STATE/COUNTY/ CITY/FOREIGN	DESCRIPTION
YOAKUM COUNTY, TX	YOAKUM COUNTY, TAX-ASSESSOR- COLLECTOR COURTHOUSE 603 HWY 62 PLAINS, TX 79355-0250	COUNTY	SALES/USE TAX
YUKON TAG AGENCY	103 E. VANDAMENT AVENUE YUKON, OK 73099	CITY	OTHER TAXES, FEES, AND LICENSES

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

	X	
In re:	:	Chapter 11
	:	
SUPERIOR ENERGY SERVICES, INC., <i>et al.</i> , ¹	:	Case No. 20-35812 (DRJ)
	:	
Debtors.	:	(Joint Administration Requested)
	:	
	X	

ORDER AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES
[Relates to Motion at Docket No. ____]

Upon the emergency motion (the “**Motion**”)² of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) for entry of an order (this “**Order**”) authorizing the Debtors, in their reasonable discretion, to pay amounts owed on account of prepetition Taxes and Fees to the Taxing Authorities and the other Debtors, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given under the circumstances and that no other

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Superior Energy Services, Inc. (9388), SESI, L.L.C. (4124), Superior Energy Services-North America Services, Inc. (5131), Complete Energy Services, Inc. (9295), Warrior Energy Services Corporation (9424), SPN Well Services, Inc. (2682), Pumpco Energy Services, Inc. (7310), 1105 Peters Road, L.L.C. (4198), Connection Technology, L.L.C. (4128), CSI Technologies, L.L.C (6936), H.B. Rentals, L.C. (7291), International Snubbing Services, L.L.C. (4134), Stabil Drill Specialties, L.L.C. (4138), Superior Energy Services, L.L.C. (4196), Superior Inspection Services, L.L.C. (4991), Wild Well Control, Inc. (3477), and Workstrings International, L.L.C. (0390). The Debtors’ address is 1001 Louisiana Street, Suite 2900, Houston, Texas 77002.

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

or further notice is necessary; and all objections, if any, to entry of this Order having been withdrawn, resolved, or overruled; and upon the record herein; and after due deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief granted in the Order, it is hereby

ORDERED THAT:

1. The Debtors are authorized, but not directed, in their sole discretion, to pay to the Taxing Authorities (directly or via an intermediary) or the other Debtors in the ordinary course and consistent with past practices all Taxes and Fees relating to the period prior to the commencement of their Chapter 11 Cases (the “**Petition Date**”), solely to the extent that such Taxes and Fees become payable in accordance with applicable law. Such Taxes and Fees are summarized in further detail in the chart below.

Category	Description	Estimated Amount
Franchise and Business Taxes	Taxes required to conduct business in the ordinary course, including the Commercial Activity Tax (“ CAT ”).	\$220,000
Income Taxes	Taxes imposed on the Debtors’ income and that are required to conduct business in the ordinary course.	\$676,000
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$8,980,000
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$974,000
Other Taxes	IFTA, Gross Production	\$23,000
Government Regulatory Taxes/Licensing Fees	Taxes and obligations related to regulatory fees and the granting of licenses that are required to conduct business in the ordinary course.	\$17,000
TOTAL		\$10,890,000

2. The Debtors’ or any other party in interest’s rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to tax audits that have been completed, are in progress, or arise from

prepetition periods. To the extent that the Debtors have overpaid any Tax or Fee, the Debtors are authorized to seek a refund or credit.

3. The Debtors may seek additional relief from this Court in the future in the event that the Debtors, in consultation with the advisors to the Ad Hoc Noteholder Group, subsequently determine that additional prepetition Taxes and Fees are owed by the Debtors.

4. Nothing in this Order authorizes the Debtors to accelerate any payments not otherwise due.

5. Nothing in the Motion or this Order shall be construed as impairing the Debtors' or any other party in interest's right to contest the validity, amount, or priority of any Taxes and Fees allegedly due or owing to any Taxing Authorities or the other Debtors, or any claim or lien against the Debtors and all Debtors' or any other party in interest's rights with respect thereto are hereby reserved.

6. Notwithstanding anything to the contrary contained herein, (a) any payment made or authorization contained hereunder shall be subject to the requirements imposed on the Debtors under any orders approving a postpetition financing facility or any order regarding the use of cash collateral approved by this Court in these Chapter 11 Cases (collectively, the "**DIP Order**"), and (b) to the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control. For the avoidance of doubt, the Debtors are not authorized to make any payments pursuant to this Order except as permitted by the Budget (as defined in the DIP Order).

7. The Debtors' banks and financial institutions shall be, and are hereby authorized, when requested by the Debtors in their reasonable discretion, to process, honor, pay and, if necessary, reissue any and all checks or electronic fund transfers, including prepetition checks

and electronic payment and transfer requests that the Debtors reissue or re-request postpetition, drawn on the Debtors' bank accounts relating to the prepetition Taxes and Fees, whether those checks were presented prior to or after the Petition Date, provided that sufficient funds are available in the accounts to make the payments.

8. The Debtors' banks and financial institutions 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 Order, and any such bank or financial institution shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Order.

9. The Debtors shall maintain a schedule of payments/obligations/adjustments related to Taxes and Fees made pursuant to this Order, including the following information: (a) the names of the payee/obligee; (b) the date and amount of the payment/obligation; (c) the category or type of payment/obligation; and (d) the Debtor or Debtors that made the payment or incurred the obligation as characterized in the motion. The Debtors shall provide a copy of such payment schedule to the U.S. Trustee, the Ad Hoc Noteholder Group, and any statutory committee appointed in the Chapter 11 Cases within four business days following every month-end during the pendency of these Chapter 11 Cases.

10. Nothing in the Motion or this Order, or the Debtors' payment of any claims pursuant to this Order, shall be construed as: (a) an admission as to the validity of any claim against any Debtor or the existence of any lien against the Debtors' properties; (b) a waiver of the Debtors' rights or any other party in interest's rights to dispute any claim or lien on any grounds; (c) a promise to pay any claim; (d) an implication or admission that any particular claim would constitute an allowed claim; (e) an assumption or rejection of any executory contract or unexpired

lease pursuant to section 365 of the Bankruptcy Code; (f) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to this Order; or (g) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law. Nothing contained in this Order shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent it is not paid.

11. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Order shall be effective and enforceable immediately upon entry hereof.

12. The Debtors are hereby authorized to take such reasonable actions and to execute such documents as may be necessary to implement the relief granted by this Order.

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

Signed: _____, 2020

THE HONORABLE DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE