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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

MULTI-COLOR CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 26-10910 (MBK)

(Joint Administration Requested)

¹ The last four digits of Debtor Multi-Color Corporation’s tax identification number are 5853. A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.veritaglobal.net/MCC>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 3284 Northside Parkway NW, Suite 400, Atlanta, Georgia 30327.



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

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

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

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit (as defined herein), Assessment (as defined herein), or otherwise to be owed for periods prior to, including, or following the Petition Date), without regard to whether such obligations accrued or arose before, on, or after the Petition Date, and (ii) undertake the Tax Planning Activities (as defined herein) as necessary; and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately thirty (30) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

² A detailed description of the Debtors, their business, and the facts and circumstances giving rise to the Debtors’ chapter 11 cases is set forth in the *Declaration of Garrett Gabel, Chief Restructuring Officer of Multi-Color Corporation and Certain of Its Affiliates, in Support of the Debtors’ Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”), filed contemporaneously herewith and incorporated by reference herein. Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the First Day Declaration.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541(d), 1107(a), and 1108 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”), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”).

Background

5. The Debtors, together with their non-Debtor affiliates (collectively, “MCC” or the “Company”) are a leading global provider of prime label solutions, supporting prominent brands across end categories, including food and beverage, wine and spirits, home and personal care, and healthcare, among others. Since its inception in 1916 as the Franklin Development Company, MCC has remained a consistent pioneer of label printing. Over the years, the Company has continuously added new print technologies—including pressure sensitive, cut and stack, roll-fed, in-mold, shrink sleeve, and radio frequency identification (RFID)—and innovations to its arsenal to provide customers with the right label solution coupled with value-additive service. Headquartered in Atlanta, Georgia, MCC currently employs approximately 12,800 employees and

has exponentially grown its global footprint for over a century, with current operations in over 90 facilities across the globe.

6. On January 29, 2026 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

Taxes and Fees Overview

7. In the ordinary course of business, the Debtors collect, withhold, and incur (a) income taxes, (b) franchise taxes, (c) sales and use taxes, value-added taxes (“VAT”), and goods and services taxes (“GST”), (d) property taxes, (e) customs and import duties, (f) excise taxes, (g) business licensure and regulatory taxes and fees, as well as other governmental taxes, fees, assessment, interest, penalties, and additions to tax, and (h) additions to taxes and fees to various third-party tax service providers (collectively, the “Taxes and Fees”).³ The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, annually, or as otherwise applicable) depending on the nature and incurrence of the particular Taxes and Fees and as required by applicable laws and regulations. A schedule identifying the

³ Other than with respect to any potential Audits or Assessments, this Motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

Authorities is attached hereto as Exhibit C.⁴ The Debtors pay and remit Taxes and Fees via electronic and paper checks or through an Authority's online portal. From time to time, the Debtors may also receive tax credits for overpayments or refunds with respect to Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or cause the amount of such credits to be refunded to the Debtors.

8. Additionally, the Debtors are subject to, or may become subject to, routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (each, an "Audit," and collectively, the "Audits") during these chapter 11 cases, including as a result of any voluntary disclosures or similar procedural mechanisms, if applicable. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, "Assessments").⁵ Critically, in certain of the jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an Audit and make a payment with respect to such resolution in a timely manner. The Debtors seek authority, but not direction, to pay or remit tax obligations on account of any Assessments as they arise in the ordinary course of the Debtors' business, including as a result of any resolutions of issues addressed in an Audit.

9. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed), including: (a) Taxes and Fees that accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but

⁴ Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in Exhibit C.

⁵ Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

were not paid prepetition or were paid in an amount less than actually owed; (c) payments made prepetition by the Debtors that were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these chapter 11 cases, including as a result of Audits or Assessments. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods (*i.e.*, periods that include the Petition Date).⁶

10. Finally, subject to the Final Order only, the Debtors seek authority to undertake certain typical activities related to tax planning, and to pay Taxes and Fees related thereto, including: (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

⁶ The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

11. The Debtors estimate that approximately \$30.1 million in Taxes and Fees is outstanding as of the Petition Date (summarized below), \$17.5 million of which will come due between entry of the Interim Order and the Final Order (the “Interim Period”).⁷

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due in Interim Period
Income Taxes	Income, withholding, and similar taxes incurred based on the jurisdictions in which the Debtors do business, generally payable to federal, state, and local Authorities in the United States, as well as to multiple Authorities outside of the United States, on a monthly, quarterly, or annual basis, depending on the jurisdiction.	\$7.4 million	\$3.7 million
Franchise Taxes	Franchise taxes that are required for the Debtors to conduct business in the ordinary course and comply with state laws, generally payable on a quarterly basis.	\$420,000	\$150,000
Sales and Use Taxes, VAT, and GST	Sales taxes, use taxes, VAT, GST, and related taxes and fees to the Authorities in various jurisdictions in connection with the sale of goods or services in those jurisdictions, generally payable on a monthly basis.	\$10.0 million	\$6.0 million
Property Taxes	Taxes related to real property holdings, generally payable on a semi-annual basis, and taxes related to personal property holdings, generally payable on an annual basis.	\$7.5 million	\$3.8 million
Customs and Import Duties	Taxes and Fees on imports and exports, including, without limitation, tariffs, anti-dumping duties, brokers fees, and import and export fees, generally payable on a monthly basis.	\$900,000	\$450,000

⁷ The Debtors cannot predict the amounts of any potential Assessments that may result from Audits, if any. Accordingly, the Debtors’ estimate of outstanding Taxes and Fees as of the Petition Date does not include any amounts relating to potential Assessments.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due in Interim Period
Excise Taxes	Taxes required for the Debtors to conduct business in the ordinary course and comply with federal, state, and local laws, generally payable as they come due on an annual basis.	\$60,000	\$0
Business License and Other Taxes and Fees	Fees related to compliance with regulatory requirements, including state licensing, permitting, reporting, and other fees paid to state agencies, generally payable on a monthly, quarterly, or annual basis depending on the jurisdiction.	\$800,000	\$400,000
Tax Service Providers	Taxes and Fees related to the Debtors' use of third-party Tax Service Providers in the ordinary course of business, including calculating and facilitating payment of Taxes and Fees.	\$0	\$0
Audits	The Debtors are currently subject to ongoing tax audit investigations and may be subject to further investigations on account of tax returns and/or tax obligations in prior years. This figure also includes assessments that may already have been made but are being contested in appropriate judicial or administrative proceedings, as well as amounts that may need to be posted as collateral to contest asserted assessment amounts.	\$3.0 million	\$3.0 million
Total		\$30.08 million	\$17.50 million

I. Income Taxes.

12. The Debtors incur and are required to pay the relevant Authorities various state, local, federal, and foreign income taxes, as applicable (collectively, the “Income Taxes”) in the

jurisdictions where the Debtors operate.⁸ The Debtors generally remit Income Taxes each year to relevant Authorities in accordance with the statutory requirements of each applicable jurisdiction (e.g., on a monthly, quarterly, or annual basis). In certain jurisdictions, customers or contract counterparties are required to withhold and remit Income Taxes to the relevant Authority on behalf of the Debtors. In addition, in some jurisdictions, the Debtors remit to the relevant Authorities estimated amounts with respect to Income Taxes, occasionally resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. In 2025, the Debtors remitted approximately \$30.0 million in Income Taxes to the applicable Authorities.

13. As of the Petition Date, the Debtors estimate that they owe approximately \$7.4 million to the applicable Authorities on account of prepetition Income Taxes, of which approximately \$3.7 million is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Income Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

II. Franchise Taxes.

14. The Debtors are required to pay various franchise taxes in the ordinary course to conduct their businesses pursuant to state and local laws (the “Franchise Taxes”). The Franchise Taxes are generally accrued and paid on a quarterly basis. In 2025, the Debtors remitted

⁸ In the ordinary course of business, the Debtors pay or remit certain Taxes and Fees on behalf of certain of their non-Debtor affiliates. While the Debtors believe that they have the authority to continue paying such Taxes and Fees as intercompany ordinary course transactions as set forth in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue Using the Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Debtor Bank Accounts, Business Forms, and Books and Records, and (D) Continue Intercompany Transactions and (II) Granting Related Relief*, filed contemporaneously herewith, out of an abundance of caution, the Debtors seek authority to provide necessary funding to pay Taxes and Fees on behalf of their non-Debtor affiliates, including any prepetition obligations related thereto, in the ordinary course of business during these chapter 11 cases.

approximately \$600,000 in Franchise Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$420,000 of such Franchise Taxes to the applicable Authorities, of which approximately \$150,000 is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Franchise Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

III. Sales and Use Taxes, VAT, and GST.

15. The Debtors are an international enterprise with operations in numerous foreign jurisdictions, including across North America, South America, Europe, Asia, and Australia. In connection with their operations within and outside of the United States, the Debtors incur, collect, and remit to relevant Authorities sales taxes, use taxes, VAT, and GST based on the goods and services that are used or consumed and assessed in relation to the value added to such goods and services (including interest and penalties on any late payments, collectively, the “Sales and Use Taxes, VAT, and GST”). Sales and Use Taxes, VAT, and GST are general consumption taxes that the Debtors incur either when purchasing goods and services from vendors or when selling goods and services to customers. Sales and Use Taxes, VAT, and GST are usually set by the relevant Authorities as a percentage of the retail prices of goods and services purchased. In some jurisdictions, the Debtors remit to relevant Authorities estimated amounts with respect to Sales and Use Taxes, VAT, and GST, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. Additionally, when the Debtors incur Sales and Use Taxes, VAT, and GST at the point of purchase, vendors often include the applicable Sales and Use Taxes, VAT, and GST on the invoices payable by the Debtors, and the Debtors do not separately remit such amounts to the Authorities. The process by which the Debtors remit Sales and Use Taxes, GST, and VAT varies depending on the Authority. The Debtors generally remit Sales and Use

Taxes, VAT, and GST on a monthly basis. In 2025, the Debtors remitted approximately \$26.0 million in Sales and Use Taxes, VAT, and GST to the applicable Authorities, including interest and penalties.

16. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$10.0 million in Sales and Use Taxes, VAT, and GST that have not been remitted to the relevant Authorities, of which approximately \$6.0 million is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Sales and Use Taxes, VAT, and GST that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

IV. Property Taxes.

17. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property, and the Debtors pay property taxes in such jurisdictions on account of such real and personal property located in such jurisdictions (collectively, the "Property Taxes").⁹ To avoid the imposition of statutory liens on their real and personal property, the Debtors generally pay the Property Taxes in the ordinary course of business on a semi-annual basis for real property and on an annual basis for personal property, depending on the specific Taxes or Fees. In 2025, the Debtors remitted approximately \$6.2 million in Property Taxes to the applicable Authorities.

18. As of the Petition Date, the Debtors estimate that they have incurred approximately \$7.5 million in Property Taxes that have not been remitted to the relevant Authorities, of which

⁹ The Debtors indirectly pay taxes on account of real property pursuant to the terms of the respective leases with the Debtors' landlords. Accordingly, as of the Petition Date, the Debtors do not owe any real estate taxes. Nevertheless, the Debtors seek authority, but not direction, to honor any real estate taxes as they become due and owing in the ordinary course of business during the chapter 11 cases, if any.

approximately \$3.8 million is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Property Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

V. Customs and Import Duties.

19. The Debtors incur certain duties related to the purchase and sale of goods from or in foreign jurisdictions, including, without limitation, tariffs, anti-dumping and countervailing duties, and other import and export-related taxes (collectively, the “Customs and Import Duties”). The Debtors generally pay Customs and Import Duties on a monthly basis. In 2025, the Debtors paid approximately \$4.1 million in aggregate Customs and Import Duties to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred approximately \$900,000 in Customs and Import Duties that have not been remitted to the relevant Authorities, of which approximately \$450,000 is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Customs and Import Duties that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

VI. Excise Taxes.

20. The Debtors incur excise taxes (the “Excise Taxes”) in the ordinary course of business. The Excise Taxes are paid to the IRS directly on an annual basis. In 2025, the Debtors paid approximately \$50,000 in Excise Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred or accrued approximately \$60,000 in Excise Taxes that have not been remitted to the relevant Authorities, none of which is or will become due and payable during the Interim Period. The Debtors’ payment of Excise Taxes is necessary for the

Debtors to comply with federal, state, and local laws. The Debtors request authority to satisfy any amounts owed on account of such Excise Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

VII. Business License and Other Taxes and Fees.

21. State and local laws in the jurisdictions where the Debtors operate require the Debtors to obtain and pay fees to the applicable Authorities for a wide range of business licenses, permits, annual reports, and regulatory fees to operate and remain in good standing, as well as certain other miscellaneous taxes and fees required to operate their business (collectively, the “Business License and Other Taxes and Fees”). The methods for calculating Business License and Other Taxes and Fees and the deadlines for paying such amounts due thereunder vary by jurisdiction. While the Business License and Other Taxes and Fees are paid throughout the year, a large portion are paid in the first quarter of the year. In 2025, the Debtors remitted approximately \$1.2 million in Business License and Other Taxes and Fees to the applicable Authorities.

22. As of the Petition Date, the Debtors estimate that they owe approximately \$800,000 to the applicable Authorities on account of Business License and Other Taxes and Fees that have not been remitted to the relevant Authorities, of which approximately \$400,000 is or will become due and payable during the Interim Period. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Business License and Other Taxes and Fees that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during these chapter 11 cases.

VIII. Tax Service Providers.

23. The Debtors, in the ordinary course of business, use various third-party tax service providers (the “Tax Service Providers”), to facilitate payment of certain Taxes and Fees. Such

services include, among others, calculating Sales and Use Taxes, VAT, and GST and remitting taxes to the Authorities on the Debtors' behalf. In 2025, the Debtors paid approximately \$200,000 in aggregate fees to the Tax Service Providers. The Debtors believe that continuing the services of the Tax Service Providers is necessary to ensure the Debtors' compliance with the taxing requirements of various Authorities. Additionally, the services of the Tax Service Providers reduce the risk of having to pay reinstatement fees, penalties, or interest on missed payments.

24. As of the Petition Date, the Debtors do not believe there are any amounts due on account of the Tax Service Providers. Out of an abundance of caution, however, the Debtors request authority to continue paying and to satisfy any fees or amounts owed on account of services provided by such Tax Service Providers that are due and owing as of the Petition Date or that may become due and owing in the ordinary course of business on a postpetition basis consistent with prepetition practices.

IX. Audits.

25. The Debtors are currently subject to at least five ongoing audit investigations and may be subject to further Audits, which may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these chapter 11 cases. As of the Petition Date, the Debtors believe they may owe approximately \$3.0 million on account of the Audits or with respect to financial reserve positions for potential exposures in connection with current or future Audits, all of which is or will come due during the Interim Period. This figure includes both (i) investigations by the Authorities with respect to the above categories, which may result in the imposition of additional prepetition Taxes and Fees being assessed against the Debtors, including interest on late payment of taxes (such additional Taxes and Fees, and (ii) Assessments that may already have been made but are being contested in appropriate judicial or administrative

proceedings, as well as amounts that may need to be posted as collateral in order to contest asserted Assessment amounts. Additional amounts may arise on account of any current and/or future Audits. Out of an abundance of caution, the Debtors seek authority to pay or remit tax obligations on account of Audits as they arise in the ordinary course of the Debtors' business, including as a result of any resolutions of issues addressed in an Audit. Critically, in certain of the jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an Audit and make a payment with respect to such resolution in a timely manner. Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit. Furthermore, the Debtors reserve the right to contest any Assessments claimed to be due as a result of the Audits.

X. Tax Planning Activities.

26. Finally, the Debtors seek authority, but not direction, to undertake certain ordinary course Tax Planning Activities. The Debtors, and companies like the Debtors, routinely engage in Tax Planning Activities. In fact, due to the Debtors' growth strategy over the last decade, the Debtors have completed a number of Tax Planning Activities as they have worked to integrate new subsidiaries into the existing corporate structure. While the Debtors intend to complete certain Tax Planning Activities in 2026, it is difficult to predict the exact nature of the Tax Planning Activities that will be required at the outset of any particular tax year or as a result of any particular set of circumstances. That is, the Debtors likely cannot determine with certainty whether any particular Tax Planning Activity (or series of Tax Planning Activities, as applicable) will be necessary in order to conserve estate resources by realizing any available tax efficiencies. Having the authority to engage in Tax Planning Activities at the outset of these chapter 11 cases will

therefore provide the Debtors with the flexibility they need to quickly adapt to changing tax situations.

27. In addition, if the Debtors are not granted the authority to engage in Tax Planning Activities *ex ante*, they could miss the opportunity to realize tax savings, as certain circumstances require quick action. Granting the Debtors the authority to engage in Tax Planning Activities will allow the Debtors to take the necessary steps to maximize tax savings without delay. Although the Debtors consider Tax Planning Activities to constitute ordinary course operations, explicit authority to engage in such activities will allow the Debtors to act with certainty when protecting beneficial tax attributes and maximizing value. Accordingly, out of an abundance of caution, the Debtors seek authority, but not direction, to engage in any Tax Planning Activity in the ordinary course of the Debtors' business on a postpetition basis.

Basis for Relief Requested

28. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways, including, but not limited to: (a) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors' attention from these chapter 11 cases; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the Debtors' estates; and (c) in some instances, certain of the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors' chapter 11 cases. Taxes and Fees not paid on the due date as required by law may also result in fines and penalties, the accrual of interest, or both. In addition, nonpayment of the Taxes and Fees may give rise to priority claims under section 507(a)(8) of the Bankruptcy Code. The Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates.

Risking any of these negative outcomes is unnecessary. Accordingly, the Debtors seek authority to pay the Taxes and Fees and Assessments as they become due, and to engage in Tax Planning Activities, as necessary.

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

29. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that certain taxes and fees are held in trust); *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *In re Net Pay Sols., Inc.*, 822 F.3d 144, 149 (3d Cir. 2016) (same); *In re FirstPay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *In re DuCharmes & Co.*, 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a “trust fund sales tax” and “not released by a bankruptcy discharge”); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *In re Calabrese*, 689 F.3d 312, 321 (3d Cir. 2012) (same); *In re Rosenow*, 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *In re Waite*, 698 F.2d 1177, 1179 (11th Cir. 1983) (same). For example, all U.S. federal internal revenue tax withheld is considered to be held in a “special fund in trust for the United States.” *Begier*, 496 U.S. at 60 (quoting 26 U.S.C. § 7501). Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes

and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.¹⁰

II. Certain Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code.

30. Claims on account of certain Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re Lehigh & N. Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding courts may authorize payment of prepetition claims under the “necessity of payment doctrine” when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (asserting that the court may authorize pre-plan payment of priority claims because it is clear these claims need to be paid during the ordinary course of business).

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

¹⁰ For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

recoveries of junior creditors. *See In re Equalnet*, 258 B.R. at 369 (“[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance . . . certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time-frame is simple common sense.”). Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on such Taxes and Fees during these chapter 11 cases. For the avoidance of doubt, the Debtors are not seeking to make any payments pursuant to this motion for tax periods that would be older than those entitled to priority treatment.

32. Some of the Taxes and Fees may be entitled to secured status with respect to the property that the Debtors own. As secured claims, these Taxes and Fees would be entitled to priority treatment if and when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Moreover, such secured claims could accrue interest if not timely paid. As with priority tax claims, payment of secured tax claims only affects the timing of payments and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

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

33. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate including the operating business’s going concern value. *See In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*,

98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989). In doing so, these courts acknowledged that several legal theories rooted in sections 105(a), 363(b), and 1107(a) of the Bankruptcy Code support the payment of prepetition claims. *See In re Ionosphere Clubs*, 98 B.R. at 175.

34. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Filene’s Basement, LLC*, No. 2966, 2014 WL 1713416, at *24 (Bankr. D. Del. Apr. 29, 2014) (explaining that a debtor’s business judgment for section 363 of the Bankruptcy Code will be presumed reasonable if the debtor articulates a reasonable basis for their decision) (citations omitted). In addition, under section 1107(a) of the Bankruptcy Code, a debtor in possession has, among other things, the “implied duty of the debtor in possession to ‘protect and preserve the estate, including an operating business’ going-concern value.” *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ*, 273 B.R. at 497). In turn, section 1108 of the Bankruptcy Code authorizes a debtor in possession to “operate the debtor’s business.” 11 U.S.C. § 1108.

35. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code, which codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's businesses. *See In re Just for Feet*, 242 B.R. at 824–26. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the "necessity of payment" rule (also referred to as the "doctrine of necessity"). *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & N. Eng. Ry Co.*, 657 F.2d at 581 (stating that courts may authorize payment of prepetition claims when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay prepetition claims that are "essential to the continued operation of the business") (citation omitted). A bankruptcy court's use of its equitable powers to "authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *In re Ionosphere Clubs*, 98 B.R. at 175-76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). Indeed, at least one court has recognized that there are instances when a debtor's fiduciary duty can "only be fulfilled by the preplan satisfaction of a prepetition claim." *In re CoServ*, 273 B.R. at 497.

36. The Debtors' timely payment of Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases.

See, e.g., Schmehl v. Helton, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding the director personally liable for unpaid taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued operations and essential to the orderly administration, and ultimately the success, of these chapter 11 cases.¹¹

37. Finally, the Debtors’ failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on unpaid Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders. The Debtors’ failure to pay the prepetition Taxes and Fees as they come due may, therefore, ultimately increase the amount of priority claims held by the Authorities against the Debtors’ estates, to the detriment of the Debtors’ general unsecured creditors and other non-priority creditors. *See* 11 U.S.C. §§ 507(a)(8)(C); 507(a)(8)(G).

38. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments,

¹¹ Nothing herein is a concession that the Debtors’ officers, directors, or employees would have personal liability for unpaid taxes. However, the intent of such collection efforts, even if ultimately unwarranted, would be a critical distraction. In addition, such individuals may be entitled to indemnification by the Debtors’ estates which would be an unnecessary cost to incur.

and undertake Tax Planning Activities. Courts in this district regularly approve relief similar to that requested herein. *See, e.g., In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. Jan. 14, 2026) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business on an interim basis); *In re Del Monte Foods Corp. II*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 5, 2025) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business and to conduct tax planning activities); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. Apr. 4, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same); *In re Careismatic Brands, LLC*, No. 24-10561 (VFP) (Bankr. D.N.J. Mar. 1, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Dec. 20, 2023) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Dec. 6, 2023) (same).¹²

Processing of Checks and Electronic Fund Transfers Should Be Authorized

39. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to

¹² Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

40. Bankruptcy Rule 6003(a) empowers a court to grant certain relief within the first twenty-one (21) days after the Petition Date to the extent that such “relief is needed to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors’ operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors’ operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is “needed to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

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

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

Reservation of Rights

42. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable

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

No Prior Request

43. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

44. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the

thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) co-counsel to the Sponsor and the Plan Sponsor; (d) each of the Agent/Trustees; (e) counsel to the ABL Agent; (f) counsel to the Secured Ad Hoc Group; (g) the office of the attorney general for each of the states in which the Debtors operate; (h) the United States Attorney's Office for the District of New Jersey; (i) the Internal Revenue Service; (j) the Authorities; and (k) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[Remainder of page intentionally left blank.]

WHEREFORE, the Debtors request that the Court enter the Interim Order and the Final Order, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: January 29, 2026

/s/ Michael D. Sirota

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Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
In re: MULTI-COLOR CORPORATION, <i>et al.</i> Debtors. ¹	Chapter 11 Case No. 26-10910 (MBK) (Joint Administration Requested)

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

The relief set forth on the following pages, numbered three (3) through ten (10), is **ORDERED.**

¹ The last four digits of Debtor Multi-Color Corporation's tax identification number are 5853. A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.veritaglobal.net/MCC>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 3284 Northside Parkway NW, Suite 400, Atlanta, Georgia 30327.

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Debtors in Possession*

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Debtors: MULTI-COLOR CORPORATION, *et al.*
Case No. 26-10910 (MBK)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing, but not directing, the Debtors to negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed for periods prior to the Petition Date), without regard to whether such obligations accrued or arose before, on, or after the Petition Date; (b) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis; and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having

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

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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determined that the legal and factual bases set forth in the Motion and at the Hearing, establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____, **2026 at** _____

(Eastern Time). Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____, **2026 at 4:00 p.m.**

(Eastern Time): (i) proposed co-counsel to the Debtors, (a) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Steven N. Serajeddini, P.C. (steven.serajeddini@kirkland.com), and Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Rachael M. Bentley (rachael.bentley@kirkland.com), Peter A. Candel (peter.candel@kirkland.com), and Ashley L. Surinak (ashley.surinak@kirkland.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn.: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), and Felice R. Yudkin (fyudkin@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, 1085 Raymond Boulevard, Suite 2100, Newark, New Jersey 07102, Attn.: Jeffrey M. Sponder (jeffrey.m.sponder@usdoj.gov) and Jane M. Leamy (jane.m.leafy@usdoj.gov); (iii) counsel to the Secured Ad Hoc Group, Milbank LLP, 55 Hudson Yards, New York, New York 10001, Attn.: Evan Fleck (efleck@milbank.com) and Matt Brod (mbrod@milbank.com); (iv) co-counsel to the Sponsor and the Plan Sponsor, (a) Debevoise & Plimpton LLP, 66 Hudson Boulevard, New York, New York 10001, Attn.: Scott B. Selinger (sbselinger@debevoise.com) and Brett Novick (bmnovick@debevoise.com) and (b) Latham &

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Case No. 26-10910 (MBK)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

Watkins LLP, 1271 Avenue of the Americas, New York, New York 10020, Attn.: Ray C. Schrock (ray.schrock@lw.com), Ryan P. Dahl (ryan.dahl@lw.com), and Candace M. Arthur (candace.arthur@lw.com); (v) counsel to the ABL Agent, Cahill, Gordon & Reindell LLP, 32 Old Slip, New York, New York 10005, Attn.: Timothy B. Howell (thowell@cahill.com); and (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding anything to the contrary contained in the Motion or this Interim Order, any payment made or to be made pursuant to the authority granted herein, and any authorization contained herein, shall be subject to and in accordance with any interim and final orders, as applicable, entered by the Court approving the Debtors' entry into any postpetition debtor-in-possession financing facility and/or the Debtors' use of cash collateral (such orders, the "DIP Orders") and any budget in connection with any use of cash collateral and/or postpetition debtor-in-possession financing authorized therein (subject to any permitted variances). To the extent there is any inconsistency between the terms of the DIP Orders and any action taken or proposed to be taken under this Interim Order, the terms of the DIP Orders shall control. Nothing in the Motion or this Interim Order shall constitute a waiver or substitution of any consent right required under the DIP Orders.

5. The Debtors are authorized, but not directed, on an interim basis to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including

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Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the Interim Period in accordance with applicable law; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business during the Interim Period on a postpetition basis including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that the Debtors shall not be required to pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority. Notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors. The amount to be paid pursuant to this Interim Order for Taxes and Fees shall not exceed \$17.5 million.

6. The Debtors are further authorized, but not directed, on an interim basis, to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing.

7. Notwithstanding anything to the contrary herein or in the Motion, the Debtors are authorized, but not directed, on an interim basis, to file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith.

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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8. The Debtors are authorized, but not directed, on an interim basis, to continue paying Taxes and Fees on behalf of certain of their non-Debtor affiliates, including any prepetition amounts related thereto, in the ordinary course of business during these chapter 11 cases, consistent with historical practices; *provided* that the Debtors keep clear records of all such payments.

9. The Debtors shall maintain a matrix or schedule of payments made pursuant to this Interim Order, including the following information: (a) the names of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix or schedule to the U.S. Trustee, counsel to the Secured Ad Hoc Group, co-counsel to the Sponsor and Plan Sponsor, counsel to the ABL Agent, and any statutory committee appointed in these chapter 11 cases within seven (7) days of the end of each calendar month beginning upon entry of this Interim Order and ending upon entry of an order confirming a plan or dismissing or converting these chapter 11 cases.

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

11. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed, to seek a refund or credit.

12. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

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Debtors: MULTI-COLOR CORPORATION, *et al.*

Case No. 26-10910 (MBK)

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

13. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order is intended as or shall be deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien (contractual, common law, statutory, or otherwise) on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Interim Order are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

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Debtors: MULTI-COLOR CORPORATION, *et al.*

Case No. 26-10910 (MBK)

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

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

15. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

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

17. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

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

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

20. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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21. The Debtors shall serve by email (if available) or by first class mail, a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

22. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

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

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
In re: MULTI-COLOR CORPORATION, <i>et al.</i> Debtors. ¹	Chapter 11 Case No. 26-10910 (MBK) (Joint Administration Requested)

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

The relief set forth on the following pages, numbered three (3) through eight (8), is **ORDERED.**

¹ The last four digits of Debtor Multi-Color Corporation's tax identification number are 5853. A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.veritaglobal.net/MCC>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 3284 Northside Parkway NW, Suite 400, Atlanta, Georgia 30327.

Caption in Compliance with D.N.J. LBR 9004-1(b)

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-and-

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

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Debtors: MULTI-COLOR CORPORATION, *et al.*
Case No. 26-10910 (MBK)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed for periods prior to the Petition Date), without regard to whether such obligations accrued or arose before or after the Petition Date, and (ii) undertake the Tax Planning Activities and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion

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

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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and at the Hearing, if any, establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** on a final basis as set forth herein.
2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.
3. Notwithstanding anything to the contrary contained in the Motion or this Final Order, any payment made or to be made pursuant to the authority granted herein, and any authorization contained herein, shall be subject to and in accordance with any interim and final orders, as applicable, entered by the Court approving the Debtors' entry into any postpetition debtor-in-possession financing facility and/or the Debtors' use of cash collateral (such orders, the "DIP Orders") and any budget in connection with any use of cash collateral and/or postpetition debtor-in-possession financing authorized therein (subject to any permitted variances). To the extent there is any inconsistency between the terms of the DIP Orders and any action taken or proposed to be taken under this Final Order, the terms of the DIP Orders shall control. Nothing in the Motion or this Final Order shall constitute a waiver or substitution of any consent right required under the DIP Orders.
4. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when

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Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that the Debtors shall not be required to pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority. Notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

5. The Debtors are further authorized, but not directed, to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing.

6. Notwithstanding anything to the contrary herein or in the Motion, the Debtors are authorized, but not directed, to file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith.

7. The Debtors are authorized, but not directed, to continue paying Taxes and Fees on behalf of certain of their non-Debtor affiliates, including any prepetition amounts related thereto,

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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in the ordinary course of business during these chapter 11 cases, consistent with historical practices; *provided* that the Debtors keep clear records of all such payments.

8. The Debtors shall maintain a matrix or schedule of payments made pursuant to this Final Order, including the following information: (a) the names of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix or schedule to the U.S. Trustee, counsel to the Secured Ad Hoc Group, co-counsel to the Sponsor and Plan Sponsor, counsel to the ABL Agent, and any statutory committee appointed in these chapter 11 cases within seven (7) days of the end of each calendar month beginning upon entry of this Final Order and ending upon entry of an order confirming a plan or dismissing or converting these chapter 11 cases.

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

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

11. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed, to seek a refund or credit.

12. The Debtors are authorized, but not directed, to undertake the Tax Planning Activities as more fully described in the Motion.

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Debtors: MULTI-COLOR CORPORATION, *et al.*
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13. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

14. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order is intended as or shall be deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien (contractual, common law, statutory, or otherwise) on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Final Order are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof

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of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

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

16. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

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

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

19. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

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

Exhibit C

Authorities

Tax Authority	Tax Type	Address
ABERDEEN CITY COUNCIL	Income Tax	PROPERTY & TECHNICAL SVS DEPT, TECHNICAL SVS SECTION, ST NICHOLAS HOUSE, BROAD STREET, ABERDEEN, AB10 1ZQ
Alabama Dept of Revenue	Income Tax	50 North Ripley St, Montgomery, AL 36104
Arizona Dept of Revenue	Income, Sales & Use	1600 West Monroe St, Phoenix, AZ 85007
Arkansas Dept of Finance & Administration	Income Tax	Ledbetter Building, 1816 W 7th St, Room 2380, Little Rock, AR 72201
Australian Taxation Office	Income Tax	GPO Box 9990, Canberra
Bay Area Air Quality Management District	Other Taxes and Fees	375 Beale Street, Suite 600, San Francisco, CA 94105
BELFAST HARBOUR COMMISSIONERS	Income Tax	HARBOUR OFFICE CORPORATION SQUARE, BELFAST, BT1 3AL
Blair County Assessment Office	Property Tax	423 Allegheny St., Suite 041, Hollidaysburg, PA 16648
Bulter County Auditor	Property Tax	130 High Street, 3rd Floor, Hamilton, OH 45011
Buncombe County Assessor	Property Tax	182 College Street, Asheville, NC 28801
Bundeszentramt fur Steuern	Income Tax	An der Kuppe 1, Bonn, 53225
California Dept of Tax and Fee Administration	Income, Sales & Use	PO Box 942879, Sacramento, CA 94279-0029
California Franchise Tax Board	Income, Sales & Use	PO Box 1720, Rancho Cordova, CA, 95741-1720
California State Board of Equalization	Income, Sales & Use	3321 Power Inn Road, Suite 210 Sacramento, CA 95826
CANADA REVENUE AGENCY	Income Tax	875 HERON ROAD, Ottawa, ON, K1A 1B1
Chesapeake City Assessor	Property Tax	306 Cedar Road, 4th Floor Chesapeake, VA 23322
City of Bowling Green, Kentucky	Income Tax	1017 College Street, P.O. Box 430, Bowling Green, KY 42101
City of Elkton, Kentucky	Income Tax	71 Public Square, PO Box 578 Elkton, KY 42220
City of Fulton Assessor	Property Tax	City of Fulton Municipal Building 141 S. First St., Fulton, NY 13069
City of Mason Tax Office	Income Tax	6000 Mason-Montgomery Road Mason, OH, 45040
City of Neenah Assessment Staff	Property Tax	211 Walnut St., Rm. 313, P.O. Box 426, Neenah, WI 54956
City of Norwood Treasurers Office	Income Tax	4645 Montgomery Rd, Norwood, OH 45212
Clermont County Auditor	Property Tax	101 East Main St., Batavia, OH 45103
Colorado Dept of Revenue	Income Tax	1881 Pierce St., Entrance B Lakewood, CO 80214

Tax Authority	Tax Type	Address
Commissioner - Chief Executive Officer of the CRA	Income Tax	7th Floor, 555 MacKenzie Avenue Ottawa, K1A 0L5
Connecticut Dept of Revenue	Income Tax	450 Columbus Blvd., Ste 1 Hartford, CT 06103
County of Napa, California	Other Taxes and Fees	1195 Third Street, Suite 210, Napa, CA 94559
Dallas County Tax Assessor / Collector	Property Tax	500 Elm Street, Suite 3300, Dallas, TX 75202
Dawson County Assessor	Property Tax	25 Justice Way, Suite 1201 Dawsonville, GA 30534
DEPARTMENT OF HEALTH & SOCIAL SERVICES	Income Tax	COMPENSATION RECOVERY UNIT, MAGNET HOUSE, 81-93 YORK STREET, BELFAST, BT15 1SS
Elk Grove Township Assessor	Property Tax	600 Landmeier Road Elk Grove Village, IL 60007
Federal Ministry of Finance (Bundesministerium der Finanzen)	Income Tax	Am PropsthoF 78a, Bonn, 53121
Florida Dept of Revenue	Income Tax	5050 West Tennessee St Tallahassee, FL 32399-0112
Foreign Business Tax Department	Income Tax	10, rue du Centre, TSA 20011 Noisy-le-Grand Cedex, 93465
Georgia Dept of Revenue	Income, Sales & Use	1800 Century Blvd NE, Suite 9100 Atlanta, GA 30345-3202
Glynn County Assessor	Property Tax	1725 Reynolds Street, Suite 101 Brunswick, GA 31520
Green Bay Assessor	Property Tax	100 N Jefferson Street, Green Bay, WI 54301
Greenville County Real Property Services	Property Tax	301 University Ridge, Suite S-1000, Greenville, SC 29601
Hamilton County Auditor	Property Tax	138 E Court Street, Cincinnati, OH 45202
Her Majestys Revenue and Customs	Income Tax	Crownhill Court, Tailour Road, Plymouth, PL6 5BZ
HM Revenue & Customs	Income Tax	Alexander House, Victoria Avenue Southend Essex, SS99 1BD
Illinois Dept of Revenue	Income, Sales & Use	PO Box 19035, Springfield, IL 62794-9035
Illinois State Treasurer	Income, Sales & Use	555 W. Monroe Street, 14th Floor Chicago, IL 60661
Indiana Dept of Revenue	Income, Sales & Use	100 North Senate Avenue, MS 108, Indianapolis, IN 46204
INLAND REVENUE	Income Tax	SOUTH EAST LONDON AREA NEW KINGS BEAM HOUSE, 22 UPPER GROUND, LONDON, SE1 9PJ
Internal Revenue Service	Income Tax	31 Hopkins Plaza, Room 1150 Baltimore, MD 21201
Jefferson County PVA	Property Tax	Glassworks Building, 815 W. Market St. Suite 400, Louisville, KY 40202-2654

Tax Authority	Tax Type	Address
Kansas Dept of Revenue	Income Tax	120 SE 10th Avenue, Topeka, KS 66612-1103
Kentucky Dept of Revenue	Income, Sales & Use	501 High St, Frankfort, KY 40601
Kewaunee County Tax Assessor	Property Tax	200 N. Jefferson St, Ste. 126 Green Bay, WI 54301-5100
Knox County Assessor	Property Tax	City County Building, 400 Main Street, Suite 204, Knoxville, TN 37902
KY Secretary of State	Other Taxes and Fees	700 Capital Avenue, Frankfort, KY 40601
Louisiana Dept of Revenue	Income Tax	617 North Third St, Baton Rouge, LA 70802
Louisville Metro Air Pollution Control District	Other Taxes and Fees	701 West Ormsby Avenue, Suite 303, Louisville, KY 40203-3137
Louisville Metro Revenue Commission	Income Tax	617 W. Jefferson Street, Louisville, KY 40202
Maryland Comptroller	Income Tax	State Office Bldg., 301 W. Preston Street Room 409, Baltimore, MD 21201-2373
Massachusetts Dept of Revenue	Income Tax	100 Cambridge St., 2nd Floor Boston, MA 02114
Michigan Department of Environment, Great Lakes, and Energy	Other Taxes and Fees	1420 U.S. 2 West Crystal Falls, MI 49920
Michigan Dept of Treasury	Income, Sales & Use	Tax Policy Division, 2nd Floor, Austin Building, 430 West Allegan Street Lansing, MI 48922
Minnesota Dept of Revenue	Income, Sales & Use	600 North Robert Street, St. Paul, MN 55101
Missouri Department of Natural Resources	Other Taxes and Fees	P.O. Box 176, Jefferson City, MO 65102
Missouri Dept of Revenue	Income, Sales & Use	301 West High Street, Harry S Truman State Office Building, Jefferson City, MO 65101
Monroe County Assessor	Property Tax	Henrietta Town Hall, 475 Calkins Road Henrietta, NY 14467
Montgomery County Assessor	Property Tax	350 Pageant Lane, Suite 101-C Clarksville, TN 37040
Montgomery County Board of Assessment	Property Tax	One Montgomery Plaza, Suite 301425 Swede St., Norristown, PA 19401
Napa County Assessor	Property Tax	1127 First Street, Suite A, Napa, CA 94559
National Revenue Administration	Income Tax	Swietokrzyska 12, NIP 5260250274, Regon 000002217, Warszawa 00-916
Nebraska Dept of Revenue	Income Tax	Nebraska State Office Building, 301 Centennial Mall South, Lincoln, NE 68508
New Hampshire Department of Environmental Services	Other Taxes and Fees	29 Hazen Drive, Concord, NH 03302-0095
New Hampshire Dept of Revenue	Income Tax	109 Pleasant St. (Medical & Surgical Building), Governor Hugh Gallen State Office Park, Concord, NH 03301
New Jersey Division of Taxation	Income, Sales & Use	3 John Fitch Way, PO Box 245 Trenton, NJ 08695-0245

Tax Authority	Tax Type	Address
New York Dept of Taxation & Finance	Income, Sales & Use	Building 9, WA Harriman Campus Albany, NY 12227
Niles Township Assessor	Property Tax	5255 Lincoln Avenue, Skokie, IL 60077
North Carolina Dept of Revenue	Income, Sales & Use	PO Box 25000, Raleigh, NC 27640-0640
Ohio Dept of Taxation	Sales & Use Tax	4485 Northland Ridge Blvd., Tax Commissioners Office, Columbus, OH 43229
Ontario Ministry of Finance	Income Tax	33 King St West, Oshawa, ON, L1H 8H5
Orange County Assessor	Property Tax	500 S Main Street, 2nd Floor Orange, CA 92868
Oregon Dept of Revenue	Income Tax	955 Center St NE, Salem, OR 97301-2555
Pennsylvania Dept of Revenue	Income, Sales & Use	Strawberry Square Lobby Harrisburg, PA 17128-0101
Platte County Assessor	Property Tax	County Courthouse & Administrative Building, 415 Third Street, Room 114 Platte City, MO 64079
Revenu Quebec	Income Tax	3800 rue de Marly, Quebec, QB, G1X 4A5
Saint Louis County Assessor	Property Tax	41 South Central Avenue, 3rd Floor Clayton, MO 63105
San Luis Obispo County Assessor	Property Tax	1055 Monterey Street Suite D360 San Luis Obispo, CA 93408
Scott County Assessor	Property Tax	1 E McClain Avenue, Suite 150 Scottsburg, IN 47170
Secretaria de Hacienda y Credito Public	Income Tax	Plaza de la Constitucion s/n, Col. Centro, Del. Cuauhtemoc, C.P. 06000
South Carolina Dept of Revenue	Income, Sales & Use	300A Outlet Pointe Blvd Columbia, SC 29210
South Dakota Dept of Revenue	Sales & Use Tax	445 E Capitol Ave, Pierre, SD 57501-3185
St. Louis County Department of Health	Other Taxes and Fees	6121 North Hanley Road Berkeley, MO 63134
State of Michigan	Income, Sales & Use	Lansing, MI 49822
State of New Jersey	Income, Sales & Use	PO Box 002, Trenton, NJ 08625-0002
State of Tennessee Department of Environment and Conservation	Other Taxes and Fees	711 R.S. Gass Blvd. Nashville, TN 37216
Tarrant County Tax Assessor-Collector	Property Tax	100 E Weatherford Fort Worth, TX 76196
Tennessee Dept of Revenue	Income, Sales & Use	Andrew Jackson State Office Building, 500 Deaderick St, Nashville, TN 37242
Texas Commission on Environmental Quality	Other Taxes and Fees	Dallas/Fort Worth Regional Office, 2309 Gravel Dr, Fort Worth, TX 76118-6951
Texas Comptroller of Public Accounts	Income, Sales & Use	Lyndon B Johnson State Office Building, 111 East 17th St, Austin, TX 78774
Todd County PVA	Property Tax	P.O. Box 593, Elkton, KY 42220

Tax Authority	Tax Type	Address
United States Environmental Protection Agency (EPA)	Other Taxes and Fees	United States Environmental Protection Agency, Region 1, 5 Post Office Square, Suite 100, Boston, MA 02109-3912
Utah County Assessor	Property Tax	100 East Center St., Suite 1100 Provo, UT 84606
Utah Dept of Taxation	Income, Sales & Use	210 North 1950 West Salt Lake City, UT 84134
Virginia Dept of Taxation	Income, Sales & Use	1957 Westmoreland St, Richmond, VA 23230
Warren County PVA	Property Tax	429 E. 10th Ave, Bowling Green, KY 42101
Warren County Treasurer	Income Tax	429 East 10th Ave, Suite 200 Bowling Green, KY 42101
Washington Dept of Revenue	Sales & Use Tax	2101 4th Ave, Suite 1400, Seattle, WA 98121
Waukesha County Tax Assessor	Property Tax	819 N. 6th St, Rm. 530 Milwaukee, WI 53203-1682
Whitemarsh Township PA	Sales & Use Tax	616 Germantown Pike Lafayette Hill, PA 19444
Winona County Assessor	Property Tax	202 W Third Street, Winona, MN 55987
Wisconsin Dept of Revenue	Income, Sales & Use	2135 Rimrock Rd, Madison, WI 53713
York County Assessor	Property Tax	28 East Market Street, Room Number 110 York, PA 17401