

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	
	)	Chapter 11
)	
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	Case No. 25-11034 (____)
<i>et al.</i> , ¹)	
)	
Debtors.	)	(Joint Administration Requested)
)	

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

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this 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** (the “Interim Order” and “Final Order,” respectively), (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 determined upon Audit (as defined below) or voluntary disclosure or Assessment (as defined below) or otherwise), without regard to whether such obligations accrued or arose before or after the Petition Date and

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

² A detailed description of the Debtors and their business, including the circumstances giving rise to the Debtors’ chapter 11 cases, is set forth in the *Declaration of David Slump, Chief Executive Officer of Marelli Automotive Lighting USA, LLC, in Support of First Day Motions*, filed contemporaneously herewith (the “First Day Declaration”). Capitalized terms used but not defined in this motion shall have the meanings ascribed to them in the First Day Declaration. In support of this motion, the Debtors submit the *Declaration of Tony Simion, Managing Director of Alvarez & Marsal North America, LLC, in Support of First Day Motions*, filed contemporaneously herewith.



(ii) undertake the Tax Planning Activities (as defined herein) and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-one days from the commencement of these chapter 11 cases to consider approval of this motion on a final basis.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent, pursuant to rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court 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 statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, and 1107 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2002, 6004, and 6007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2002-1 and 9013-1.

Background

5. The Debtors, together with their non-Debtor affiliates (collectively, “Marelli” or the “Company”) are one of the largest international automotive parts suppliers in the world and a pioneer in motorsports and in automobile manufacturing and design. With its headquarters in

Saitama, Japan and over 46,000 employees located in twenty-four countries around the world, Marelli designs and produces sophisticated technologies for leading automotive manufacturers, including lighting and sensor integrations, electronic systems, software solutions, and interior design products, and collaborates with motor sports teams and other industry leaders to research and develop cutting-edge, high-performance automotive components.

6. On June 11, 2025 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrent with the filing of this motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). 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 taxes and fees including, among others: (a) income and franchise taxes; (b) sales, use, value-added, and similar taxes; (c) property taxes; (d) customs duties and fees; (e) business and regulatory fees, and license, permit, annual report, and limited liability company fees; and (f) assessments, interests, penalties, and other fees as a result of audits (collectively, the “Taxes and Fees”).³ The Debtors pay or remit, as applicable, Taxes and Fees to various federal, state, local, and foreign

³ For the avoidance of doubt, the Taxes and Fees include Income and Franchise Taxes, Sales and Use Taxes, VAT, and GST, Taxes, Property Taxes, Regulatory and Other Taxes and Fees, and Customs Duties (each term as defined herein). Other than with respect to any potential unknown Audits or Assessments (each as defined below), 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 *Motion of Debtors 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 the Compensation and Benefits Programs and (II) Granting Related Relief* (the “Wages Motion”), filed contemporaneously herewith.

governments, including taxing and licensing authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of particular Taxes and Fees and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as Exhibit C.⁴ The Debtors generally, but not exclusively, pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or have the amount of such credits refunded to the Debtors.

8. Additionally, the Debtors are subject to, or may become subject to, audit investigations on account of tax returns and/or tax obligations in respect of prior years (“Audits”) during these chapter 11 cases and certain of the Debtors are currently subject to an ongoing Audit. 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. Accordingly, the Debtors seek authority to pay or remit tax obligations on account of the Audits as they arise in the ordinary course of business, including as a result of any resolutions of issues addressed in an Audit, and including with respect to the kinds of Taxes and Fees otherwise addressed in the Wages Motion.

⁴ Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit C. 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.

9. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees and Assessments (including any such obligations identified upon completion of an Audit or voluntary disclosure or otherwise determined to be owed), including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) where payments made prepetition by the Debtors 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 voluntary disclosures. 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, the Debtors seek authority to undertake certain typical activities related to tax planning, including but not limited to: (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 (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”), in the case of each of clauses (a)-(d), solely to the extent that such Tax Planning

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.

Activities (i) will not alter the substantive rights of any of the Debtors' creditors or equity holders in these chapter 11 cases and (ii) are not anticipated to impose material adverse tax consequences upon any of the Debtors' creditors or equity holders, in each case, as reasonably determined by the Debtors (in consultation with the Ad Hoc Group of Senior Lenders) and without regard to intercompany obligations or equity interests.

11. 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 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, but not direction, to pay the Taxes and Fees and Assessments as they become due, and to engage in Tax Planning Activities, as necessary.

12. The Debtors estimate that approximately \$225,851,000 in Taxes and Fees is outstanding as of the Petition Date, as outlined below:⁷

Relief Requested			
Category	Description	Interim	Final
Income and Franchise Taxes	Taxes imposed on the Debtors' income in all applicable jurisdictions, including the United States and a number of other countries. ⁸	\$15,598,000	\$28,787,000
Sales and Use Taxes, VAT, and GST	Taxes on goods and/or services that are used/consumed or sold by the Debtors and assessed based on the value of those goods and services.	\$53,702,000	\$59,609,000
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$2,123,000	\$8,910,000
Regulatory and Other Taxes and Fees	Taxes and Fees related to regulatory assessments, permitting, licensing and other operational fees, including as a result of cross-border transactions, and other Taxes and Fees paid to the Authorities.	\$2,398,000	\$3,795,000
Customs Duties	Taxes on imports and exports, including, without limitation, tariffs, anti-dumping duties, brokers fees, and import and export fees.	\$24,750,000	\$24,750,000
Audits	Ongoing audit investigations in various jurisdictions on account of the Debtors' tax returns and/or tax obligations in prior years.	\$7,000,000	\$100,000,000 ⁹
Total		\$105,571,000	\$225,851,000

⁷ In certain cases, the approximate amount of Taxes and Fees is based on current exchange rates and may be subject to change based on fluctuations in exchange rates. Monetary amounts stated herein that are denominated in euros or other currencies have been converted to the United States dollar based on current exchange rates retrieved at the close of business on May 31, 2025 (prevailing Eastern Time).

⁸ These countries include but are not limited to Brazil, China, Czech Republic, Germany, Italy, Japan, Mexico, Morocco, Poland, Romania, Slovakia, Spain, Thailand, and Turkey.

⁹ The Debtors are currently subject to ongoing Audits and, in many cases, have contested the merits of such Audits and the amounts asserted by certain Authorities.

I. Income and Franchise Taxes.

13. The Debtors have incurred, and are required to pay to relevant Authorities, various state, local, and federal income, franchise, and similar taxes in the United States as well as income, franchise, and similar taxes in the various foreign jurisdictions where the Debtors operate (collectively, the “Income and Franchise Taxes”). The Debtors generally remit Income and Franchise Taxes to relevant Authorities in accordance with the statutory requirements of each applicable jurisdiction (*e.g.*, on a monthly, quarterly, biannual, or annual basis). In some jurisdictions, the Debtors remit estimated amounts with respect to Income and Franchise Taxes to the relevant Authorities, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances or used to offset current liabilities.

14. In 2024, the Debtors paid approximately \$96,812,000 in the aggregate to various Authorities on account of Income and Franchise Taxes. As a multinational enterprise with globally distributed operations, the Debtors must make timely payment of their Income and Franchise Taxes in jurisdictions around the world in order to continue operating in the ordinary course of business. Failure to remit Income and Franchise Taxes when due and owing would severely restrict the Debtors’ ability to do business in many jurisdictions outside the United States, where Taxing Authorities are generally unfamiliar with the chapter 11 process and may be unwilling to tolerate delays in remittances without taking adverse action. As of the Petition Date, the Debtors estimate that approximately \$28,787,000 in prepetition Income and Franchise Taxes has accrued and remains unpaid to the relevant Authorities. Accordingly, the Debtors seek authority, but not direction, in their business judgment, to make payments on account of Income and Franchise Taxes in an aggregate amount not to exceed \$28,787,000, of which \$15,598,000 shall be available upon entry of the Interim Order and the remaining amount upon entry of the Final Order. Further, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such

Income and Franchise Taxes that may become due and owing in the ordinary course of business during the chapter 11 cases.

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

15. The Debtors are an international enterprise with operations in numerous foreign jurisdictions. In connection with these operations, the Debtors incur, collect, and remit to relevant Authorities sales, use, value-added, and similar taxes based on the goods and/or services that are used or consumed and assessed in relation to the value added to such goods and/or 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 charged at either the point of purchase of goods and services or the point of sale of goods and services, which are usually set by the relevant Authority as a percentage of the retail price of the good or service purchased. In some jurisdictions, the Debtors remit to relevant Authorities estimated amounts with respect to the Sales and Use Taxes, VAT, and GST, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. When Sales and Use Taxes, VAT, and GST are incurred at the point of purchase, vendors frequently include the applicable Sales and Use Taxes, VAT, and GST on the invoices payable by the Debtors. The process by which the Debtors remit Sales and Use Taxes, VAT, and GST varies depending on the Authority. Generally, the Debtors remit Sales and Use Taxes, VAT, and GST on a monthly, quarterly, biannual, or annual basis depending on the Authority.

16. In 2024, the Debtors paid approximately \$546,970,000 in the aggregate to various Authorities on account of Sales and Use Taxes, VAT, and GST. As of the Petition Date, the Debtors estimate that approximately \$59,609,000 in prepetition Sales and Use Taxes, VAT, and GST has accrued and remains unpaid to the relevant Authorities. Accordingly, the Debtors seek authority, but not direction, in their business judgment, to make payments on account of Sales and

Use Taxes, VAT, and GST in an aggregate amount not to exceed \$59,609,000, of which \$53,702,000 shall be available upon entry of the Interim Order and the remaining amount upon entry of the Final Order. The Debtors also seek authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes, VAT, and GST that may become due and owing in the ordinary course of business during the chapter 11 cases.

III. Property Taxes.

17. State and local laws in the jurisdictions where the Debtors conduct business generally grant Authorities the power to levy property taxes against the Debtors' real and personal property (collectively, the "Property Taxes"). The Debtors are also obligated, under the terms of certain lease agreements, to reimburse lease counterparties for Property Taxes accrued during the lease period. To avoid the imposition of statutory liens on their real and personal property, the Debtors generally pay Property Taxes in the ordinary course of business as they accrue or on a monthly, quarterly, or annual basis depending on the specific Taxes and Fees.

18. In 2024, the Debtors paid approximately \$10,815,000 in Property Taxes. As of the Petition Date, the Debtors estimate that approximately \$8,910,000 in Property Taxes has accrued and remains unpaid to the relevant Authorities. Accordingly, the Debtors seek authority, but not direction, in their business judgment, to make payments on account of Property Taxes in an aggregate amount not to exceed \$8,910,000, of which \$2,123,000 shall be available upon entry of the Interim Order and the remaining amount upon entry of the Final Order. The Debtors seek authority, but not direction, to satisfy any amounts owed on account of such Property Taxes that may become due and owing in the ordinary course of business during these chapter 11 cases.

IV. Regulatory and Other Taxes and Fees.

19. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing, and other operational fees, including fees related to certain

regulations, and other miscellaneous taxes and fees. The methods for calculating amounts due and the deadlines for paying such Taxes and Fees vary by jurisdiction. Further, certain states and foreign jurisdictions require the Debtors to pay (a) annual reporting fees to state governments to remain in good standing for purposes of conducting business within the state, (b) fees to various regulatory agencies in order to remain in good standing, to operate their facilities, and to maintain the licensing and permits necessary for their facilities and operations, (c) various business taxes or other bases, as determined by the applicable taxing jurisdiction; (d) various health and inspection fees; (e) interest and royalty withholding taxes; and (f) taxes resulting from cross-border intercompany transactions (collectively, “Regulatory and Other Taxes and Fees”). The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities as they come due.

20. In 2024, the Debtors paid approximately \$27,986,000 in Regulatory and Other Taxes and Fees. As of the Petition Date, the Debtors estimate that approximately \$3,795,000 in prepetition Regulatory and Other Taxes and Fees has accrued and remains unpaid to the relevant Authorities. Accordingly, the Debtors seek authority, but not direction, in their business judgment, to make payments on account of Regulatory and Other Taxes and Fees in an aggregate amount not to exceed \$3,795,000, of which \$2,398,000 shall be available upon entry of the Interim Order and the remaining amount upon entry of the Final Order. The Debtors seek authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees that are due and owing as of the Petition Date and may become due and owing in the ordinary course of business during the chapter 11 cases.

V. Customs Duties

21. Historically, in the ordinary course of operating their business, the Debtors pay customs duties, import and export-related taxes, and other incidental import expenses, including, without limitation, tariffs, anti-dumping and countervailing duties, brokers fees, and import and

export fees related to freight handling fees, and fines assessed (collectively, the “Customs Duties”) to the U.S. Customs and Border Protection Agency (the “U.S. Customs Service”) and to non-U.S. customs Authorities. In addition, certain of the Debtors utilize customs brokers for the import and export of goods, including Cabrera Llamas & Asociados and Arias International, Inc. (collectively, the “Customs Brokers”). The Debtors also maintain certain surety bonds as required under customs regulations to operate in the import and export sector.

22. If the Debtors do not timely pay the Customs Duties, the U.S. Customs Service and non-U.S. customs Authorities may demand liquidated damages, assess interest, or impose other sanctions. Contesting these measures would require substantial time, effort, and expense and would needlessly distract the Debtors from their chapter 11 efforts. In addition, absent timely payment by the Debtors, Customs Brokers may, in some instances, assert shippers’ and warehouseman’s’ liens against the imported and exported goods, the U.S. Customs Service may assert a lien against such goods under 19 C.F.R. § 141.1 (2008), and non-U.S. customs Authorities may assert similar liens or take other action against the Debtors in their respective jurisdictions. Any such actions would impair the Debtors’ ability to conduct business across international borders, resulting in immediate and irreparable harm to the Debtors’ estates.

23. In 2024, the Debtors paid approximately \$126,559,000 in Customs Duties. As of the Petition Date, the Debtors estimate that approximately \$24,750,000 in prepetition Customs Duties has accrued and remains unpaid to the relevant Authorities or Customs Brokers. Accordingly, the Debtors seek authority, but not direction, in their business judgment, to make payments on account of Customs Duties in an aggregate amount not to exceed \$24,750,000, all of which shall be available upon entry of the Interim Order. The Debtors seek authority, but not direction, to satisfy any amounts owed on account of such Customs Duties that are due and owing

as of the Petition Date and may become due and owing in the ordinary course of business during the chapter 11 cases.

VI. Audits

24. The Debtors are currently subject to ongoing Audits and may be subject to further Audits (or voluntary disclosures of unpaid tax amounts that give rise to an agreed Assessment), which may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these chapter 11 cases. Critically, in certain jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an Audit (or voluntary disclosure) and make a payment with respect to such resolution in a timely manner.

25. As of the Petition Date, various Authorities have claimed that the Debtors may owe approximately \$100,000,000 for additional Taxes and Fees where Audits are still pending. This figure includes Assessments that may have already 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. The Debtors continue to vigorously contest amounts asserted in connection with ongoing Audits, and the final results of the majority of the Audits are currently unavailable. The Debtors therefore cannot determine with specificity the full amount of potential Assessments arising from such Audits. The Debtors estimate that they owe an Authority in China approximately \$7,000,000 in prepetition Taxes and Fees on account of a resolved Audit that will come due during the first twenty-one days of these chapter 11 cases.

26. The Debtors seek authority, but not direction, to pay or remit the current outstanding tax obligations on account of the Audits, as well as any additional obligations as they arise in the ordinary course of business, including as a result of any resolutions of issues addressed in an Audit or amounts arising in connection with a voluntary disclosure. 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 voluntary disclosure) or Assessment. The Debtors expressly reserve all rights with respect to any Audit (and voluntary disclosure). Furthermore, the Debtors reserve the right to contest any Assessments claimed to be due as a result of any Audits.

Basis for Relief

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

27. 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.” 11 U.S.C. § 541(d). Certain of the 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). As such, these Taxes and Fees are not property of the Debtors’ estates under section 541 of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor’s property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *In re DuCharmes & Co.*, 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *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).

The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the Authorities as they become due.¹⁰

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

28. Claims for certain of the Taxes and Fees are or 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). 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 of the 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 recoveries of junior creditors. Paying such Taxes and Fees likely will give Authorities no more than they otherwise would be entitled to under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases.

29. 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 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),

¹⁰ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

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. Authority to pay the Taxes and Fees only affects the timing of the payments, may reduce the ultimate amount owed with respect to such Taxes and Fees, and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

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

30. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., 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 re James A. Phillips, Inc.*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

31. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay Taxes and Fees as and when they come due. Section 363(b)(1) 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). Under this section, a court may authorize the payment of certain prepetition claims where a debtor “show[s] that a sound business purpose justifies such actions.” *See Ionosphere Clubs*, 98 B.R. at 175 (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code); *see also In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing the doctrine of necessity and authorizing the debtor to pay prepetition

claims if such payment was essential to the continued operation of the debtor); *In re Orion Refin. Corp.*, 372 B.R. 688, 703 (Bankr. D. Del. 2007) (authorizing payment of prepetition claim of critical vendor pursuant to section 363(b) of the Bankruptcy Code). To do so under section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose” justifies the proposed use of property. *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987); *see also In re Lionel Corp.*, 722 F.2d 1063, 1070–71 (2d Cir. 1983) (requiring the debtor to show a “good business reason” to approve a sale pursuant to section 363(b)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

32. Further, section 105(a) of the Bankruptcy Code provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See Lehigh*, 657 F.2d at 581 (holding that a court may authorize payment of prepetition claims if such payment is essential to the debtor’s continued operation); *see also Just for Feet*, 242 B.R. 821 at 824–25 (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of

pre-petition claims” under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

33. Moreover, the doctrine of necessity is designed to foster a debtor’s rehabilitation, which courts have recognized is “the paramount policy and goal of Chapter 11.” *See Ionosphere Clubs*, 98 B.R. at 176; *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *In re Chateaugay Corp.*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

34. Furthermore, the Debtors’ ability to pay the 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., 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 director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). 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

35. Furthermore, the Debtors’ failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the claims for 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. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors’ failure to pay the prepetition Taxes and Fees as they come due may, thus, 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) and 507(a)(8)(G). Accordingly, the Court should grant the Debtors authority to pay the Taxes and Fees and undertake the Tax Planning Activities as provided herein.

¹¹ Nothing herein is a concession that the Debtors’ officers, directors, or employees would have personal liability for unpaid taxes. However, the threat 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 be incurred.

36. Courts in this jurisdiction have often authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., In re Liberated Brands LLC*, No. 25-10168 (JKS) (Bankr. D. Del. Feb. 28, 2025) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business and undertake tax planning activities); *In re Accuride Corp.*, No. 24-12289 (JKS) (Bankr. D. Del. Nov. 19, 2024) (same); *In re Am. Tire Distribs., Inc.*, No. 24-12391 (CTG) (Bankr. D. Del. Nov. 18, 2024) (same); *In re Wheel Pros, LLC*, No. 24-11939 (JTD) (Bankr. D. Del. Oct. 11, 2024) (same); *In re SunPower Corp.*, No. 24-11649 (JTD) (Bankr. D. Del. Aug. 28, 2024) (same).¹²

Processing of Checks and Electronic Fund Transfers Should Be Authorized

37. 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 and anticipated access to debtor-in-possession financing. 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 do not believe that checks or wire transfer requests, other than those relating to authorized payments, will be inadvertently honored. Therefore, the Debtors request authority to authorize all applicable financial institutions, when requested by the Debtors, to 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(b) Are Satisfied

38. Bankruptcy Rule 6003 empowers a court to grant certain relief within the first twenty-one days after the petition date only "to the extent that relief is necessary to avoid

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.

immediate and irreparable harm.” For the reasons discussed above, 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 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 businesses 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 “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003, and the Court should grant the requested relief.

Reservation of Rights

39. Nothing contained in this motion or any order granting the relief requested in this motion, and no action taken by the Debtors pursuant to the relief requested or granted (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity, or priority of, or basis for, any 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 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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors’ estates; or (g) a waiver or limitation of any claims, causes of action, or

other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law. 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' rights to subsequently dispute such claim.

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

40. 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).

Notice

41. The Debtors will provide notice of this motion to: (a) the United States Trustee for the District of Delaware; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the office of the attorney general for each of the states in which the Debtors operate; (d) United States Attorney's Office for the District of Delaware; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) the United States Department of Justice; (h) Mayer Brown LLP, as counsel to the DIP Agent; (i) Davis Polk & Wardwell LLP, as counsel to Mizuho Bank, Ltd., in all capacities other than as Prepetition Agent; (j) Young Conaway Stargatt & Taylor, LLP, as counsel to Mizuho Bank, Ltd., in its capacity as Prepetition Agent; (k) Akin Gump Strauss Hauer & Feld LLP and Cole Schotz P.C., as counsel to the Ad Hoc Group of Senior Lenders; (l) Paul, Weiss, Rifkind, Wharton & Garrison LLP, as counsel to the Sponsors; (m) the Authorities; (n) the Customs Brokers; and (o) any party that has requested notice pursuant to Bankruptcy Rule 2002 (the "Notice Parties"). As this motion is seeking "first day" relief, the Debtors will serve copies of this motion and any order entered in

respect to this motion as required by Local Rule 9013-1(m). In light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

42. No prior request for the relief sought in this motion has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors request entry of the Interim Order and Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, (a) granting the relief requested herein and (b) granting such other relief as the Court deems appropriate under the circumstances.

Dated: June 11, 2025
Wilmington, Delaware

/s/ Laura Davis Jones

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

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

Exhibit A

Proposed Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
)	
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	Case No. 25-11034 (____)
<i>et al.</i> , ¹)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. ____

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

Upon the motion (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 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 determined upon Audit (as defined below) or voluntary disclosure or Assessment (as defined below) or otherwise), without regard to whether such obligations accrued or arose before or after the Petition Date, and (ii) undertake the Tax Planning Activities (b) scheduling a 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 this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

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

pursuant to 28 U.S.C. § 157(b)(2); 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 the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were 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 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 this 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 (the "Final Hearing") on the Motion shall be held on _____, 2025, at __: __.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2025 and shall be served on: (a) the Debtors, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: Marisa Iasenza; (b) proposed counsel to the Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Joshua A. Sussberg, P.C., Nicholas M. Adzima, and Evan Swager, (ii) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Ross M. Kwasteniet, P.C. and Spencer A. Winters, P.C., and (iii) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, Delaware 19899 (Courier 19801), Attn.: Laura Davis Jones, Timothy P. Cairns, and Edward A. Corma; (c) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington,

Delaware 19801, Attn.: Jane Leamy and Timothy J. Fox, Jr.; (d) counsel to the DIP Agent, Mayer Brown LLP, 1221 Avenue of the Americas, New York, New York 10020-1001, Attn.: Jason Elder; (e) counsel to Mizuho Bank, Ltd., in all capacities other than as Prepetition Agent, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn.: Timothy Graulich and Richard J. Steinberg; (f) counsel to Mizuho Bank, Ltd., in its capacity as the Prepetition Agent, Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Robert S. Brady and Andrew L. Magaziner; (g) counsel to the Ad Hoc Group of Senior Lenders: (i) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, NY 10036, Attn: Ira S. Dizengoff and Anna Kordas, (ii) Akin Gump Strauss Hauer & Feld LLP, 2001 K Street NW, Washington, D.C., 20006, Attn.: Scott L. Alberino, Kate Doorley, and Alexander F. Antypas, and (iii) Cole Schotz P.C., 500 Delaware Avenue, Suite 600, Wilmington, DE 19801, Attn: Justin R. Alberto and Stacy L. Newman; (h) counsel to the Sponsors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attn.: Brian S. Hermann and Jacob A. Adlerstein; and (i) any statutory committee appointed in these chapter 11 cases.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the 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 the Taxes and Fees are payable, in an aggregate amount not to exceed \$105,571,000 on an interim basis; 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 Audits or

Assessments or paying any Taxes and Fees arising as a result of Audits or Assessments (including, for the avoidance of doubt, with respect to kinds of Taxes and Fees otherwise addressed by the Wages Motion, and any item that arises in connection with a voluntary disclosure by the Debtors of a tax issue that is not otherwise under audit); *provided* that the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority or Customs Broker in accordance with applicable law or prepetition practice. 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” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under sections 503(b)(1)(B) or 507(a)(8) 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.

4. To the extent that the Debtors seek to pay any prepetition Taxes and Fees to any Authority not identified on Exhibit C attached to the Motion, the Debtors shall provide five (5) days’ prior written notice to the Ad Hoc Group of Senior Lenders.

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

6. The Debtors are authorized to undertake the Tax Planning Activities (in consultation with the Ad Hoc Group of Senior Lenders); *provided, however*, that any such activity that would affect substantive rights of stakeholders will be sought through appropriate motion.

7. The Debtors are authorized to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate, which authority extends to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

8. 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 or Customs Brokers.

9. 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.

10. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity, or priority of, or basis for, any 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 right to dispute any 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 the Motion or this Interim Order; (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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action, or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

11. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

12. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.

13. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

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

15. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

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

17. 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

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
)	
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	Case No. 25-11034 (____)
<i>et al.</i> , ¹)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. ____

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

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an final order (this “Final Order”), (a) authorizing 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 determined upon Audit (as defined below) or voluntary disclosure or Assessment (as defined below) or otherwise, 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 this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; 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 this Court may enter a final

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

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

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 this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate 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 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 this 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. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the 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 the Taxes and Fees are payable, in an aggregate amount not to exceed \$225,851,000 on a final basis; 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 Audits or Assessments or paying any Taxes and Fees arising as a result of Audits or Assessments (including, for the avoidance of doubt, with respect to kinds of Taxes and Fees otherwise addressed by the Wages Motion, and any item that arises in connection with a voluntary disclosure by the Debtors

of a tax issue that is not otherwise under audit); *provided* that the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority or Customs Broker in accordance with applicable law or prepetition practice. 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” 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.

3. To the extent that the Debtors seek to pay any prepetition Taxes and Fees to any Authority not identified on Exhibit C attached to the Motion, the Debtors shall provide five (5) days’ prior written notice to the Ad Hoc Group of Senior Lenders.

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

5. The Debtors are authorized to undertake the Tax Planning Activities (in consultation with the Ad Hoc Group of Senior Lenders); *provided, however*, that any such activity that would affect substantive rights of stakeholders will be sought through appropriate motion.

6. The Debtors are authorized to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate, which authority extends to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

7. 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 or Customs Brokers.

8. 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.

9. Nothing contained in the Motion or this Final Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Final Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity, or priority of, or basis for, any 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 right to dispute any 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 the Motion or this Final Order; (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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action, or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

10. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

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

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

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

14. 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

Authorities

Authority	Type(s)	Address
ADMINISTRACION GUBERNAMENTAL INGRESOS PUBLICOS BUENOS AIRES	Sales and Use Taxes, VAT, and GST	VIAMONTE 900 CDAD. AUTÓNOMA DE BUENOS AIRES, BUENOS AIRES, C1053, ARGENTINA
AGENCIA TRIBUTARIA	Income and Franchise Taxes; Customs Duties; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST	CALLE LLANÇÀ, 15-21, BARCELONA, BARCELONA, 8015, SPAIN
AGENZIA DELLE DOGANE E DEI MONOPOLI	Customs Duties	PIAZZA MASTAI, 12, 00153 ROMA, ITALY
AGENZIA DELLE ENTRATE	Property Taxes	VIA FRANCESCO FILOMUSI GUELF - 67100 L'AQUILA, VIA DEI MILLE - 85100 POTENZA, VIA GENERALE GUIDO AMORETTI 11 - 10121 TORINO, ITALY
AGENZIA DELLE ENTRATE	Property Taxes	VIA GORGHI 18 - 33100 UDINE, ITALY
AGENZIA DELLE ENTRATE	Property Taxes	VIA MARCO POLO 60 - 40131 BOLOGNA, VIA GIOVANNI AMENDOLA 164/A - 70126 BARI, VIA GENERALE GUIDO AMORETTI 11 - 10121 TORINO, ITALY
AGENZIA DELLE ENTRATE - DIREZIONE REGIONALE DEL PIEMONTE	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees	UFFICIO LEGALE E RISCOSSIONE, CORSO VINZAGLIO, 8 - 10121 TORINO, ITALY
AGENZIA DELLE ENTRATE - DIREZIONE REGIONALE DELLA LOMBARDIA	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees	UFFICIO GRANDI CONTRIBUENTI VIA MANIN 25 - 20121 MILANO, ITALY
AICHI PREFECTURE (LOCAL)	Income and Franchise Taxes	1-4 MYODAIJI HONMACHI, OKAZAKI CITY, AICHI PREFECTURE, JAPAN

Authority	Type(s)	Address
AMBARLI	Customs Duties	MARMARA MAHALLESİ, LIMAN CADDESİ, NO:49 KAT:2, BEYLIKDÜZÜ, İSTANBUL, AMBARLI, 34180, TURKEY
ANJYO CITY (LOCAL)	Income and Franchise Taxes	18-23 SAKURACHO, ANJO CITY, AICHI PREFECTURE, JAPAN
ARCA	Sales and Use Taxes, VAT, and GST; Income and Franchise Taxes; Property Taxes; Regulatory and Other Taxes and Fees	AV. HIPÓLITO YRIGOYEN 370 CIUDAD AUTÓNOMA DE BUENOS AIRES, BUENOS AIRES, C 1086, ARGENTINA
ATUGI CITY (LOCAL)	Income and Franchise Taxes	3-17-17 NAKAMACHI, ATSUGI CITY, KANAGAWA PREFECTURE, JAPAN
BARCELONA PROVINCIAL COUNCIL	Regulatory and Other Taxes and Fees; Property Taxes; Sales and Use Taxes, VAT, and GST	CARRER DE MEJÍA LEQUERICA, 12, LES CORTS, BARCELONA, BARCELONA, 8015, SPAIN
BEDFORD COUNTY PROPERTY TAX ASSESSOR	Property Taxes	BEDFORD COUNTY PROPERTY TAX ASSESSOR, TONYA DAVIS, 102 PUBLIC SQUARE NORTH, SHELBYVILLE, TENNESSEE 37160, UNITED STATES
BURSA	Customs Duties	ORGANIZE SANAYI BÖLGESİ, SARI CAD., 1/A, BURSA, NİLÜFER, 16220, TURKEY
BURSA İHTİSAS	Sales and Use Taxes, VAT, and GST	ÜÇEVLER MAHALLESİ, AYSEL SOKAK, NO:16, (ATAEVLER METRO İSTASYONU - ÜÇEVLER TARAFI), BURSA, NİLÜFER, 16120, TURKEY
CEKIRGE	Regulatory and Other Taxes and Fees; Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	ÜÇEVLER MAHALLESİ, RITİM SOKAK, NO:8, (ATAEVLER METRO İSTASYONU - ÜÇEVLER TARAFI), BURSA, NİLÜFER, 16120, TURKEY

Authority	Type(s)	Address
CENTRE DES FINANCES PUBLIQUE	Regulatory and Other Taxes and Fees	12 RUE DE L'ENTREPOT, ARGENTAN CEDEX, 61200, FRANCE
CENTRE DES FINANCES PUBLIQUES	Regulatory and Other Taxes and Fees	DIR DES GRANDES ENTREPRISES, 8 RUE COURTOIS, PANTIN CEDEX, 93505, FRANCE
CENTRE DES FINANCES PUBLIQUES	Regulatory and Other Taxes and Fees	DIRECTION DES GRANDES ENTREPRISES, SIP NORD VIENNE, 37 RUE DE LA BRELANDIERE, CHATELLERAULT, 89100, FRANCE
CENTRE DES FINANCES PUBLIQUES- SERVICE DE GESTION COMPTABLE	Regulatory and Other Taxes and Fees	SIP JPOGNY, QUAI DU PREMIER DRAGON, JOIGNY CEDEX, 89306, FRANCE
CITY HAMAMATSU (LOCAL)	Property Taxes; Income and Franchise Taxes	HAMAMATSU CITY, CHUO WARD, MOTOSHIRO-CHO 103-2, SHIZUOKA PREFECTURE, JAPAN
CITY HIROSHIMA (LOCAL)	Property Taxes; Income and Franchise Taxes	1-6-34 KOKUTAIJICHO, NAKA-KU, HIROSHIMA CITY, HIROSHIMA PREFECTURE, JAPAN
CITY KAMA (LOCAL)	Property Taxes	1180-1 IWASAKI, KAMA CITY, FUKUOKA PREFECTURE, JAPAN
CITY KARITA (LOCAL)	Property Taxes; Income and Franchise Taxes	FUKUOKA PREFECTURE, KYOTO COUNTY, KANDA TOWN, TOMIHISA TOWN 1-19-1, JAPAN
CITY NAKATSU (LOCAL)	Property Taxes; Income and Franchise Taxes	14-3 TOYODA-CHO, NAKATSU CITY, OITA PREFECTURE, JAPAN
CITY NIHONMATSU (LOCAL)	Property Taxes; Income and Franchise Taxes	403-1 KINIRO, NIHONMATSU CITY, FUKUSHIMA PREFECTURE, JAPAN

Authority	Type(s)	Address
CITY OF BOWLING GREEN	Income and Franchise Taxes	CITY OF BOWLING GREEN, 305 N. MAIN ST., BOWLING GREEN, OHIO 43402, UNITED STATES
CITY OF LEWISBURG	Property Taxes	CITY OF LEWISBURG, 131 EAST CHURCH ST., LEWISBURG, TENNESSEE 37091, UNITED STATES
CITY OF PULASKI	Property Taxes	CITY OF PULASKI PROPERTY TAX, PO BOX 633, PULASKI , TENNESSEE 38478, UNITED STATES
CITY OF SHELBYVILLE	Property Taxes	CITY OF SHELBYVILLE, PO BOX 185, SHELBYVILLE, TENNESSEE 37162, UNITED STATES
CITY OF SOUTHFIELD	Property Taxes	CITY OF SOUTHFIELD, 26000 EVERGREEN RD., SOUTHFIELD, MICHIGAN 48076, UNITED STATES
CITY OTSU (LOCAL)	Property Taxes	1233 OTSU, OTSUMACHI, KIKUCHI DISTRICT, KUMAMOTO PREFECTURE, JAPAN
CITY SAITAMA (LOCAL)	Income and Franchise Taxes	SAITAMA CITY, URAWA WARD, TOKIWA 6-4-4, SAITAMA PREFACTURE, JAPAN
CITY SANO (LOCAL)	Property Taxes; Income and Franchise Taxes	1 TAKASAGOCHO, SANO CITY, TOCHIGI PREFECTURE, JAPAN
CITY USA (LOCAL)	Property Taxes; Income and Franchise Taxes	1030 UEDA, USA CITY, OITA PREFECTURE, JAPAN
CITY YOKOHAMA (LOCAL)	Property Taxes; Income and Franchise Taxes	6-50-10 HONMACHI, NAKA-KU, YOKOHAMA, KANAGAWA PREFACTURE, JAPAN
CITY YOSHIMI (LOCAL)	Income and Franchise Taxes	411 SHIMOHOSOYA, YOSHIMI-MACHI, HIKI-GUN, SAITAMA PREFECTURE, JAPAN

Authority	Type(s)	Address
CLUJ NAPOCA AEROPORT	Customs Duties	CLUJ NAPOCA AEROPORT, BIROUL VAMAL: ROCJ1810, STR. VUIA TRAIAN, 149, CLUJ-NAPOCA, CLUJ, 400397, STRADA TRAIAN VUIA 259, CLUJ-NAPOCA 400394, ROMANIA
COLNY URAD KOSICE	Customs Duties	COLNY URAD KOSICE, KOMENSKEHO 39/A, KOSICE, 040 01, SLOVAKIA
COTTBUS (TAX OFFICE NUMBER 3056)	Sales and Use Taxes, VAT, and GST	VOM-STEIN-STRASSE 29, 03050 COTTBUS, GERMANY
CUSTOM AUTHORITY/THE CENTRAL BOARD OF EXCISE & CUSTOMS	Customs Duties	BUILDING NEW CUSTOM HOUSE, MUMBAI, MAHARASHTRA 400001, DELHI, 400001, INDIA
CUSTOMS ADMINISTRATION OF THE CZECH REPUBLIC	Customs Duties	BUDĚJOVICKÁ 7, 140 00 PRAHA 4, CZECH REPUBLIC
DALIAN AREA TAXATION BUREAU OF CHINA (LIAONING) PILOT FREE TRADE ZONE, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 215, HUANGHAI WEST 4TH ROAD, JINZHOU DISTRICT, DALIAN, CHINA
DALIAN HI-TECH INDUSTRIAL PARK TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	10TH-15TH FLOORS, ZHENGLONG MANSION, NO. 22 GAO NENG STREET, HI-TECH INDUSTRIAL PARK, DALIAN, LIAONING, CHINA
DAŇOVÝ ÚRAD BRATISLAVA	Sales and Use Taxes, VAT, and GST	ŠEVČENKOVA 32, 850 00, BRATISLAVA, CZECH REPUBLIC
DERINCE	Customs Duties	DENİZ MAH., İSTASYON CADDESİ, NO:30, KOCAELİ, DERINCE, 41900, TURKEY

Authority	Type(s)	Address
DILOVASI	Customs Duties	YENI YILDIZ MAH., FATİH CAD., KAPI NO: 6, D100 KARAYOLU ÜZERİ, KOCAELİ, DILOVASI, 41455 , TURKEY
DIRECTIA GENERALA DE ADMINISTRARE A MARILOR CONTRIBUABILI	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST	BUCUREȘTI, STR. LUCRETIU PATRASCANU NR. 10, SECTOR 3, BUCURESTI, ROMANIA
DIRECTION REGIONALE DES IMPOTS DE TANGER	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Property Taxes; Sales and Use Taxes, VAT, and GST	RECETTE DE L'ADMINISTRATION FISCALE - TABARI, RUE ABI JARIR TABARI, TANGIER, TANGIER, 9000, MOROCCO
DIRECTORATE GENERAL OF CUSTOMS AND INDIRECT TAXES (DGDDI)	Customs Duties	11, RUE DES DEUX COMMUNES, 93558 MONTREUIL CEDEX, FRANCE
DIREZIONE PROVINCIALE I DI MILANO - UFFICIO TERRITORIALE MAGENTA	Sales and Use Taxes, VAT, and GST	VIA EMILIO ALESSANDRINI 38 - 20013, MAGENTA, ITALY
DRUGI URZĄD SKARBOWY WARSZAWA-ŚRÓDMIEŚCIE	Sales and Use Taxes, VAT, and GST	WILLIAMA HEERLEINA LINDLEYA 14, 02-013 WARSZAWA, POLSKO, POLAND
EL PASO TAX ASSESSOR	Property Taxes	EL PASO TAX ASSESSOR COLLECTOR, PO BOX 2992, EL PASO, TEXAS 79999, UNITED STATES
ERENKOY	Customs Duties	KAYIŞDAĞI YOLU CAD., ATAŞEHİR, İSTANBUL, ERENKOY, 34755, TURKEY
ERTUGRULGAZI	Income and Franchise Taxes; Regulatory and Other Taxes and Fees	ÜÇEVLER MAHALLESİ, AYSEL SOKAK, NO:16, (ATAEVLER METRO İSTASYONU - ÜÇEVLER TARAFI), BURSA, NİLÜFER, 16120, TURKEY

Authority	Type(s)	Address
ESTATE REVENUE OFFICE	Customs Duties	R. DO IMPERADOR PEDRO II, S/N - SANTO ANTÔNIO, RECIFE, PERNAMBUCO, 50040-000, BRAZIL
FEDERAL INTERNAL REVENUE SERVICE (UNITED STATES TREASURY)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees	DEPARTMENT OF TREASURY, INTERNAL REVENUE SERVICE, OGDEN, UTAH 84201, UNITED STATES
FEDERAL REVENUE OFFICE	Income and Franchise Taxes; Customs Duties; Sales and Use Taxes, VAT, and GST	SETOR DE AUTARQUIAS SUL QUADRA 06 ED. ÓRGÃOS, BL O - ASA SUL, BRASÍLIA, BRASÍLIA, 70079-900, BRAZIL
FINANČNÍ ÚŘAD ADMINISTRACE OF THE CZECH REPUBLIC	Regulatory and Other Taxes and Fees	FINANČNÍ ÚŘAD PRO HLAVNÍ MĚSTO PRAHU, WASHINGTONOVA 1621/11, PRAGUE 1, 110 00, CZECH REPUBLIC
FINANČNÍ ÚŘAD PRO KRAJ VYSOČINA	Property Taxes	TOLSTÉHO 2, 58601, JIHLAVA, CZECH REPUBLIC
FINANCNI URAD PRO MORAVSKOSLEZSKY KRAJ	Sales and Use Taxes, VAT, and GST	JUREČKOVA 940/2, 700 39 MORAVSKÁ OSTRAVA A PŘÍVOZ, CZECH REPUBLIC
FINANCNI URAD PRO MORAVSKOSLEZSKY KRAJ	Sales and Use Taxes, VAT, and GST	JUREČKOVA 940/2, 70039 OSTRAVA I, CZECHIA
FINANZAMT CHEMNITZ-SÜD	Sales and Use Taxes, VAT, and GST	PAUL-BERTZ-STRASSE 1, 09120 CHEMNITZ, POSTANSCHRIFT: 09097 CHEMNITZ, CZECH REPUBLIC
FINANZAMT HEILBRONN	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	JOHN-F.-KENNEDY STR. 14/2, HEILBRONN, BADEN-WÜRTTEMBERG, 74074, GERMANY
FINANZAMT MÜNCHEN	Sales and Use Taxes, VAT, and GST	FA MÜNCHEN, HANS-ADLHOCH-STR. 29, 94302 STRAUBING, GERMANY
FINANZAMT REUTLINGEN	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	LEONHARDSPLATZ 1, REUTLINGEN, BADEN-WÜRTTEMBERG, 72764, GERMANY

Authority	Type(s)	Address
FOSHAN NANHAI DISTRICT STATE TAXATION BUREAU DANZAO TAXATION BRANCH OFFICE	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 86, GUIDAN WEST ROAD, NANHAI DISTRICT, FOSHAN, CHINA
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	2 ALLÉE DES MIAILLÈRES, MEYLAN, 38240, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	CENTRE DES FINANCES PUBLIQUES, 79 AVENUE DE SAINT JULIEN, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	CENTRE DES FINANCES PUBLIQUES, DIRECTION DES GRANDES ENTREPRISES, 8 RUE COURTOIS, PANTIN, 93505, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	COMMUNE D'ARGENTAN, PLACE DOCTEUR COUINAUD, ARGENTAN CEDEX, 61201, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	SIE CENTRE DE FINANCE PUBLIQUE, 12 RUE DU RHONE, STRASBOURG, 67089, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST	SIP ANTIBES, 40 CHEMIN DE LA COLLE, ANTIBES, 06600, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST;	SIP JPOGNY, QUAI DU PREMIER DRAGON, JOIGNY CEDEX, 89306, FRANCE
FRENCH TAX ADMINISTRATION	Income and Franchise Taxes; Property Taxes; Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees;	CEZNTRE DES FINANCES PUBLIQUE, 12 RUE DE L'ENTREPOT, ARGENTAN CEDEX, 61200, FRANCE
GEMLIK	Customs Duties	KOCAÇUKUR MEVKII, LIMAN YOLU, SERBEST BÖLGE YANI, BURSA, GEMLIK, 16600, TURKEY

Authority	Type(s)	Address
GERMAN CUSTOMS (ZOLL)	Customs Duties	CARUSUFER 3-5, 01099 DRESDEN, GERMANY
GILES COUNTY PROPERTY TAX ASSESSOR	Property Taxes	GILES COUNTY, PO BOX 678, PULASKI, TENNESSEE 38478, UNITED STATES
GST TAX AUTHORITY/THE CENTRAL BOARD OF INDIRECT TAX & CUSTOMS	Sales and Use Taxes, VAT, and GST	CENTRAL EXCISE OFFICE, SECTOR 32 GUGURGRAM, GURUGRAM, 122022, INDIA
GUMMA PREFECTURE (LOCAL)	Income and Franchise Taxes	60-27 NISHIHONMACHI, OTA CITY, GUMMA PREFECTURE, JAPAN
HAMAMATSU CITY (LOCAL)	Income and Franchise Taxes	HAMAMATSU CITY, CHUO WARD, MOTOSHIRO-CHO 103-2, SHIZUOKA PREFECTURE, JAPAN
HAUPTZOLLAMT HEILBRONN	Regulatory and Other Taxes and Fees	POSTFACH 16 94, HEILBRONN, BADEN-WÜRTTEMBERG, 74009, GERMANY
HAUPTZOLLAMT HEILBRONN	Regulatory and Other Taxes and Fees	SCHAFFNERSTRASSE 3, ULM, BADEN-WÜRTTEMBERG, 89073, GERMANY
HEFEI HIGH-TECH INDUSTRIAL DEVELOPMENT ZONE TAXATION BUREAU OF THE STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 9, TIANZHU ROAD, HI-TECH ZONE, HEFEI, CHINA
HIRATSUKA CITY (LOCAL)	Income and Franchise Taxes	9-1 ASAMACHO, HIRATSUKA CITY, KANAGAWA PREFECTURE, JAPAN
HIROSHIMA CITY (LOCAL)	Income and Franchise Taxes	1-6-34 KOKUTAIJICHO, NAKA-KU, HIROSHIMA CITY, HIROSHIMA PREFECTURE, JAPAN

Authority	Type(s)	Address
HIROSHIMA PREFACTURE (LOCAL)	Income and Franchise Taxes	13-10 SAIJO SHOWACHO, HIGASHIHIROSHIMA CITY, HIROSHIMA PREFACTURE, JAPAN
HM REVENUE AND CUSTOMS	Income and Franchise Taxes; Customs Duties; Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Property Taxes	HM REVENUE & CUSTOMS, ALEXANDER HOUSE, 21 VICTORIA AVENUE, SOUTHEND ON SEA, SS99 1BD, UNITED KINGDOM
HONJYO CITY	Property Taxes; Income and Franchise Taxes	HONJO 3-5-3, HONJO CITY, SAITAMA PREFECTURE, JAPAN
INCOME TAX AUTHORITY/ CENTRAL BOARD OF DIRECT TAXES (CBDT)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees	S.P MUKHERJEE CIVIC CENTRE, MINTO ROAD, NEW DELHI, DELHI, 110002, INDIA
ISTANBUL HAVALIMANI	Customs Duties	TAYAKADIN MAH., İSTANBUL HAVALIMANI TERMINAL BINASI, E. KATI, ARNAVUTKÖY, İSTANBUL, ISTANBUL HAVALIMANI, 34830, TURKEY
JAPAN CUSTOMS	Customs Duties	TOKYO KOWAN GODO CHOSHA, 2-7-11 AOMI, KOTO-KU, TOKYO 135-8615, JAPAN
KAMIMIKAWA CITY	Property Taxes; Income and Franchise Taxes	SHIRASAGI 1-1, KAMISUWA-MACHI, KAWACHI-GUN, TOCHIGI PREFECTURE, JAPAN
KANAGAWA PREFACTURE (LOCAL)	Income and Franchise Taxes	2-9-19 HINODECHO, YOKOSUKA CITY, KANAGAWA PREFECTURE, JAPAN
KANAGAWA TAX OFFICE	Sales and Use Taxes, VAT, and GST; Income and Franchise Taxes; Regulatory and Other Taxes and Fees	KANAGAWA PREFECTURE YOKOHAMA CITY KOHOKU WARD OZUTOCHO 528-5, JAPAN
KANTO SHINETSU TAX BUREAU	Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Income and Franchise Taxes	SAITAMA PREFECTURE, SAITAMA CITY, CHUO WARD, SHINTOSHIN 1-1, JAPAN

Authority	Type(s)	Address
KECHNEC MUNICIPALITY	Property Taxes	OBEČNY URAD KECHNEC, KECHNEC 19, KECHNEC, 044 58, SLOVAKIA
LUBELSKI URZĄD SKARBOWY W LUBLINIE	Regulatory and Other Taxes and Fees	UL. TOMASZA ZANA 38, 20-601, LUBLIN, POLAND
MADISON COUNTY TAX COLLECTOR	Property Taxes	MADISON COUNTY TAX COLLECTOR, PO BOX 113, CANTON, MISSISSIPPI 39046, UNITED STATES
MARSHALL COUNTY PROPERTY TAX ASSESSOR	Property Taxes	MARSHALL COUNTY PROPERTY TAX ASSESSOR, 1102 COURTHOUSE ANNEX, LEWISBURG, TENNESSEE 37091, UNITED STATES
MICHIGAN DEPT OF TREASURY	Property Taxes	MICHIGAN DEPT OF TREASURY, ESSENTIAL SERVICES ASSESSMENT, PO BOX 30710, LANSING, MICHIGAN 48909, UNITED STATES
MOROCCAN CUSTOMS (NEJTRANS)	Customs Duties	RÉSIDENCE BORJ ALASSIL, 1ER ÉTAGE, N°14, 90000 TANGER, MOROCCO
MUDANYA	Customs Duties	ÖMERBEY MAH., İSTASYON CAD., DEMIRHANE MEVKII, NO:10 , BURSA, MUDANYA, 16940, TURKEY
MUNICIPAL REVENUE OFFICE (AMPARO)	Property Taxes; Sales and Use Taxes, VAT, and GST	AV. BERNARDINO DE CAMPOS, 705 - CENTRO, AMPARO, SÃO PAULO, 13900-400, BRAZIL
MUNICIPAL REVENUE OFFICE (CONTAGEM)	Property Taxes; Sales and Use Taxes, VAT, and GST	PRAÇA TANCREDO NEVES, 200, CONTAGEM, MINAS GERAIS, 32017-900, BRAZIL
MUNICIPAL REVENUE OFFICE (GOIANA)	Sales and Use Taxes, VAT, and GST	AV. MARECHAL DEODORO DA FONSECA, 193 - CENTRO, GOIANA, PERNAMBUCO, 55900-000, BRAZIL

Authority	Type(s)	Address
MUNICIPAL REVENUE OFFICE (HORTOLÂNDIA)	Property Taxes; Sales and Use Taxes, VAT, and GST	JD. METROPOLITAN - R. PROJETADA 12, Nº 100 - RES. ANAUÁ, HORTOLÂNDIA, SÃO PAULO, 13185-185, BRAZIL
MUNICIPAL REVENUE OFFICE (LAVRAS)	Property Taxes; Sales and Use Taxes, VAT, and GST	AV. SILVIO MENICUCCI, 1575 - PRESIDENTE KENNEDY, LAVRAS, MINAS GERAIS, 37203-696, BRAZIL
MUNICIPAL REVENUE OFFICE (MAUÁ)	Property Taxes; Sales and Use Taxes, VAT, and GST	AV. JOÃO RAMALHO, 205 - VILA NOEMIA, MAUÁ, SÃO PAULO, 09371-522, BRAZIL
MUNICIPAL REVENUE OFFICE (SÃO PAULO)	Property Taxes	VIADUTO DO CHÁ, 15 - CENTRO, SÃO PAULO, SÃO PAULO, 01002-020, BRAZIL
MUNICIPALIDAD DE CÓRDOBA PROVINCIA	Sales and Use Taxes, VAT, and GST	AV. MARCELO T. DE ALVEAR 120, CORDOBA, X5000, ARGENTINA
MUNICIPALIDAD DE VICENTE LÓPEZ PROVINCIA DE BUENOS AIRES	Sales and Use Taxes, VAT, and GST	AAG, AV. MAIPÚ 2609 OLIVOS PROVINCIA DE BUENOS AIRES, BUENOS AIRES, B1636, ARGENTINA
MURATBEY	Customs Duties	MURATBEY MAH., GÜZIDE SOK., NO:20, ÇATALCA, İSTANBUL, MURATBEY, 34540, TURKEY
NATIONAL REVENUE ADMINISTRATION (KAS)	Customs Duties	UL. ŚWIĘTOKRZYSKA 12, 00-916 WARSZAWA, POLAND
NIHONMATSU CITY	Property Taxes	403-1 KINIRO, NIHONMATSU CITY, FUKUSHIMA PREFECTURE, JAPAN
NIHONMATSU TAX OFFICE	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	29 KAMETANI 1-CHOME, NIHONMATSU CITY, FUKUSHIMA PREFECTURE, JAPAN
NILUFER CITY HALL	Property Taxes	İHSANIYE MAHALLESİ, CUMHURİYET MEYDANI, 2/A 2/B BLOK, NILÜFER BELEDİYESİ HALK EVİ, BURSA, NILÜFER, 16130, TURKEY

Authority	Type(s)	Address
OKAZAKI CITY	Property Taxes; Income and Franchise Taxes	2-9 JUOHCHO, OKAZAKI CITY, AICHI PREFECTURE, JAPAN
OMIYA TAX OFFICE	Sales and Use Taxes, VAT, and GST; Income and Franchise Taxes	SAITAMA CITY, SAITAMA PREFECTURE, OMIYA WARD, DOTEMACHI 3-184, JAPAN
OTAMA CITY	Property Taxes	70 HOSHINAI, TAMAI, OTAMA VILLAGE, ADACHI COUNTY, FUKUSHIMA PREFECTURE, JAPAN
OURA CITY	Property Taxes; Income and Franchise Taxes	2570-1 NAKANO, OURA-MACHI, OURA-GUN, GUNMA PREFECTURE, JAPAN
GURUGRAM, INDIA TAX AUTHORITY	Property Taxes	PLOT NO C-1, INFO CITY SECTOR 34 GURUGRAM, GURUGRAM, 1220004, INDIA
PIERWSZY MAZOWIECKI URZĄD SKARBOWY W WARSZAWIE	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	UL. ALOJZEGO FELIŃSKIEGO 2A, 01-513, WARSZAWA, POLAND
PLOIESTI CUSTOMS OFFICE	Customs Duties	VAMA PLOIESTI - DEPOSIT UNITEHNICA CIF 2993814 J29/710/1992 - PIATA VICTORIEI 8 PLOIESTI, BIROUL VAMAL OTOPENI TREZORERIA ILFOV, CIF 4266898, PLOIESTI, ROMANIA
PREFACTURE FUKUOKA (LOCAL)	Income and Franchise Taxes	FUKUOKA CITY, FUKUOKA PREFECTURE, HAKATA WARD, HAKATA STATION EAST 1-17-1, JAPAN
PREFACTURE FUKUSHIMA (LOCAL)	Income and Franchise Taxes	2-16 SUGITSUMA-CHO, FUKUSHIMA CITY, FUKUSHIMA PREFECTURE, JAPAN
PREFACTURE HIROSHIMA (LOCAL)	Income and Franchise Taxes	13-10 SAIJO SHOWACHO, HIGASHIHIROSHIMA CITY, HIROSHIMA PREFACTURE, JAPAN

Authority	Type(s)	Address
PREFACTURE KANAGAWA (LOCAL)	Income and Franchise Taxes	YOKOHAMA CITY KANAGAWA WARD HIRODAI OTAMACHI 3-8, KANAGAWA PREFACTURE, JAPAN
PREFACTURE OITA (LOCAL)	Income and Franchise Taxes	3-10-1 FUNAICHO, OITA CITY, OITA PREFACTURE, JAPAN
PREFACTURE SAITAMA (LOCAL)	Income and Franchise Taxes	5-6-5 KITA-URAWA, URAWA WARD, SAITAMA CITY, SAITAMA PREFACTURE, JAPAN
PREFACTURE SHIZUOKA (LOCAL)	Income and Franchise Taxes	1-12-1 CHUO, CHUO-KU, HAMAMATSU CITY, SHIZUOKA PREFECTURE, JAPAN
PREFACTURE TOCHIGI (LOCAL)	Income and Franchise Taxes	607 HORIMAICHO, SANO CITY, TOCHIGI PREFACTURE, JAPAN
RECEITA FEDERAL	Regulatory and Other Taxes and Fees	AV. GOV. SANTOS NEVES, 625, CENTRO, LINHARES, 29900-035, BRAZIL
RUTHERFORD COUNTY PROPERTY TAX ASSESSOR	Property Taxes	RUTHERFORD COUNTY PROPERTY TAX ASSESSOR, PO BOX 1316, MURFREESBORO, TENNESSEE 37133, UNITED STATES
SABIHA GOKCEN	Customs Duties	SABIHA GÖKÇEN HAVALIMANI GÜMRÜK MÜDÜRLÜĞÜ, K BINASI, KAT:2, KURTKÖY, İSTANBUL, SABIHA GOKCEN HAVALIMANI, 34912, TURKEY
SAITAMA CITY	Property Taxes; Income and Franchise Taxes	SAITAMA CITY, URAWA WARD, TOKIWA 6-4-4, SAITAMA PREFACTURE, JAPAN
SAITAMA PREFACTURE	Income and Franchise Taxes	5-6-5 KITA-URAWA, URAWA WARD, SAITAMA CITY, SAITAMA PREFACTURE, JAPAN

Authority	Type(s)	Address
SANO CITY	Property Taxes; Income and Franchise Taxes	1 TAKASAGOCHO, SANO CITY, TOCHIGI PREFECTURE, JAPAN
SAO OFFICE (BANKAO)	Sales and Use Taxes, VAT, and GST	66 MOO 3, SOI 13, SAIPANTHONG - SUKHUMVIT ROAD, BAN KAO SUBDISTRICT, PANTHONG DISTRICT, CHONBURI PROVINCE 20160
SERVICIO DE ADMINSTRACIÓN TRIBUTARIA (SAT)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Customs Duties; Property Taxes	AVENIDA SAN FRANCISCO DE LOS ROMO 401, SAN FRANCISCO DE LOS ROMO, AGUACALIENTES, 20304, MEXICO
SERVICIO DE ADMINSTRACIÓN TRIBUTARIA (SAT)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Property Taxes; Customs Duties	AVENIDA DE LA INDUSTRIA, NO. 21, TEPOTZOTLAN, MEXICO, 54600, MÉXICO
SERVICIO DE ADMINSTRACIÓN TRIBUTARIA (SAT)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Property Taxes; Customs Duties	AVENIDA DEL CHARRO, 1750 NTE, CIUDAD JUÁREZ, CHIHUAHUA, 32330, MÉXICO
SERVICIO DE ADMINSTRACIÓN TRIBUTARIA (SAT)	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Property Taxes; Customs Duties	CALLE LIC. MANUEL GOMEZ MORIN S/N NAVE 49, AGUASCALIENTES, AGUASCALIENTES, 20259, MÉXICO
SERVICIUL PUBLIC FINANTE LOCALE PLOIESTI	Property Taxes	PLOIESTI, BD. INDEPENDENTEI, 16, ROMANIA
SHIMOTSUKE CITY	Property Taxes	26 SASAHARA, SHIMOTSUKE CITY, TOCHIGI PREFECTURE, JAPAN
SHIZUOKA PREFACTURE (LOCAL)	Income and Franchise Taxes	HAMAMATSU CITY, OKAYAMA PREFECTURE, CHUO 1-12-1, JAPAN

Authority	Type(s)	Address
SIE CENTRE DE FINANCE PUBLIQUE	Regulatory and Other Taxes and Fees	12 RUE DU RHONE, STRASBOURG, 67089, FRANCE
SPECIALIZOVANÝ FINANČNÍ ÚŘAD	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	NÁBŘ.KPT.JAROŠE 1000/7, 170 00, PRAHA7, CZECH REPUBLIC
STADT BROTTRODE	Property Taxes	RATHAUSSTRASSE 7, BROTTRODE, THURINGEN, 98596, GERMANY
STADT HEILBRONN	Income and Franchise Taxes	POSTFACH 3440, HEILBRONN, BADEN-WÜRTTEMBERG, 74024, GERMANY
STADT NECKARSULM	Income and Franchise Taxes	POSTFACH 1361, NECKARSULM, BADEN-WÜRTTEMBERG, 74150, GERMANY
STADT REUTLINGEN	Income and Franchise Taxes	KONRAD-ADENAUER-STRASSE 28, REUTLINGEN, BADEN-WÜRTTEMBERG, 72764, GERMANY
STATE ADMINISTRATION OF TAXATION SHANGHAI PUDONG NEW AREA TAXATION BUREAU FREE TRADE ZONE TAXATION BRANCH NO. 1 TAX OFFICE	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO.1, JILONG ROAD, PUDONG NEW AREA, SHANGHAI, CHINA
STATE OF ALABAMA	Income and Franchise Taxes	ALABAMA DEPARTMENT OF REVENUE, BUSINESS PRIVILEGE TAX SECTION, PO BOX 327320, MONTGOMERY, ALABAMA 36132, UNITED STATES
STATE OF CALIFORNIA	Income and Franchise Taxes	CALIFORNIA FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO, CALIFORNIA 94257, UNITED STATES

Authority	Type(s)	Address
STATE OF ILLINOIS	Income and Franchise Taxes	ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19038, SPRINGFIELD, ILLINOIS 62794, UNITED STATES
STATE OF MICHIGAN DEPARTMENT OF TREASURY	SALES/USE/VAT/GST	STATE OF MICHIGAN, PO BOX 30324, LANSING, MICHIGAN 48909, UNITED STATES
STATE OF MISSISSIPPI	Income and Franchise Taxes	MISSISSIPPI BUREAU OF REVENUE, PO BOX 23050, JACKSON, MISSISSIPPI 39225, UNITED STATES
STATE OF MISSISSIPPI DEPT OF REVENUE	Sales and Use Taxes, VAT, and GST	MS DEPT. OF REVENUE, PO BOX 960, JACKSON, MISSISSIPPI 39205, UNITED STATES
STATE OF OHIO	Income and Franchise Taxes	OHIO DEPARTMENT OF TAXATION, CAT DIVISION, PO BOX 16158, COLUMBUS, OHIO 43216, UNITED STATES
STATE OF PENNSYLVANIA	Income and Franchise Taxes	PENNSYLVANIA DEPARTEMENT OF REVENUE, PO BOX 280425, HARRISBURG, PENNSYLVANIA 17128, UNITED STATES
STATE OF SOUTH CAROLINA	Income and Franchise Taxes	STATE OF SOUTH CAROLINA, DEPARMENT OF REVENUE, PO BOX 2535, COLUMBIA, SOUTH CAROLINA 29202, UNITED STATES

Authority	Type(s)	Address
STATE OF TENNESSEE DEPT OF REVENUE	Sales and Use Taxes, VAT, and GST	TN DEPARTMENT OF REVENUE, TAXPAYER SERVICES DIVISION, ANDREW JACKSON STATE OFFICE BUILDING, 500 DEADERICK ST., NASHVILLE, TENNESSEE 37242, UNITED STATES
STATE OF TEXAS	Income and Franchise Taxes	TEXAS STATE COMPTROLLER, PO BOX 149348, AUSTIN, TEXAS 78714, UNITED STATES
STATE OF WISCONSIN	Income and Franchise Taxes	WISCONSIN DEPARTMENT OF REVENUE, PO BOX 3028, MILWAUKEE, WISCONSIN 53293, UNITED STATES
STATE REVENUE OFFICE (AMAZONAS)	Sales and Use Taxes, VAT, and GST	AV. ANDRÉ ARAÚJO, 150 - ALEIXO, MANAUS, AMAZONAS, 69060-000, BRAZIL
STATE REVENUE OFFICE (MATO GROSSO)	Sales and Use Taxes, VAT, and GST	AV. HISTORIADOR RUBENS DE MENDONÇA, 3415 - CENTRO POLÍTICO ADMINISTRATIVO, CUIABÁ, MATO GROSSO, 78050-903, BRAZIL
STATE REVENUE OFFICE (PARÁ)	Sales and Use Taxes, VAT, and GST	AV. GENTIL BITENCOURT, 2566 - SÃO BRÁS, BELÉM, PARÁ, 66063-600, BRAZIL
STATE REVENUE OFFICE (PARANÁ)	Sales and Use Taxes, VAT, and GST	AV. VICENTE MACHADO, 445 - CENTRO, CURITIBA, PARANÁ, 80420-010, BRAZIL
STATE REVENUE OFFICE (ACRE)	Sales and Use Taxes, VAT, and GST	RUA BENJAMIN CONSTANT, 946 - CENTRO, RIO BRANCO, ACRE, 69900-062, BRAZIL
STATE REVENUE OFFICE (ALAGOAS)	Sales and Use Taxes, VAT, and GST	RUA GENERAL HERMES, 80 - CENTRO, MACEIÓ, ALAGOAS, 57020-904, BRAZIL

Authority	Type(s)	Address
STATE REVENUE OFFICE (AMAPÁ)	Sales and Use Taxes, VAT, and GST	AV. PROCÓPIO ROLA, 90 - CENTRAL, MACAPÁ, AMAPÁ, 68900-081, BRAZIL
STATE REVENUE OFFICE (BAHIA)	Sales and Use Taxes, VAT, and GST	SEFAZ - 2ª AVENIDA Nº 260 - CENTRO ADMINISTRATIVO DA BAHIA, SALVADOR, BAHIA, 41745-003, BRAZIL
STATE REVENUE OFFICE (CEARÁ)	Sales and Use Taxes, VAT, and GST	R. ARMANDO DALL'OLIO, 144 - LUCIANO CAVALCANTE, FORTALEZA, CEARÁ, 60813-575, BRAZIL
STATE REVENUE OFFICE (DISTRITO FEDERAL)	Sales and Use Taxes, VAT, and GST	ST. DE HABITAÇÕES COLETIVAS E GEMINADAS NORTE 703, BRASÍLIA, DISTRITO FEDERAL, 70723-040, BRAZIL
STATE REVENUE OFFICE (MARANHÃO)	Sales and Use Taxes, VAT, and GST	AV. PROF. CARLOS CUNHA, S/N - CALHAU, SÃO LUÍS, MARANHÃO, 65076-905, BRAZIL
STATE REVENUE OFFICE (MINAS GERAIS)	Customs Duties; Sales and Use Taxes, VAT, and GST	RODOVIA PAPA JOÃO PAULO II, 4.001 CID.ADMINISTRATIVA - PRÉDIO GERAIS BAIRRO SERRA VERDE, BELO HORIZONTE, MINAS GERAIS, 31630-901, BRAZIL
STATE REVENUE OFFICE (PARAÍBA)	Sales and Use Taxes, VAT, and GST	AV. JOÃO DA MATA, S/N, BLOCO IV, JAGUARIBE, JOÃO PESSOA, PARAÍBA, 58015-020, BRAZIL
STATE REVENUE OFFICE (PERNAMBUCO)	Sales and Use Taxes, VAT, and GST	R. DO IMPERADOR PEDRO II, S/N - SANTO ANTÔNIO, RECIFE, PERNAMBUCO, 50040-000, BRAZIL
STATE REVENUE OFFICE (PIAUÍ)	Sales and Use Taxes, VAT, and GST	AV. PEDRO FREITAS, S/N - BLOCO C, BAIRRO SÃO PEDRO - CENTRO ADMINISTRATIVO, TERESINA, PIAUÍ, 64018-200, BRAZIL

Authority	Type(s)	Address
STATE REVENUE OFFICE (RIO DE JANEIRO)	Sales and Use Taxes, VAT, and GST	AV. PRESIDENTE VARGAS, 670, RIO DE JANEIRO, RIO DE JANEIRO, 20071-001, BRAZIL
STATE REVENUE OFFICE (RIO GRANDE DO SUL)	Sales and Use Taxes, VAT, and GST	AV. MAUÁ, 1155 - CENTRO HISTÓRICO, PORTO ALEGRE, RIO GRANDE DO SUL, 90030-080, BRAZIL
STATE REVENUE OFFICE (RORAIMA)	Sales and Use Taxes, VAT, and GST	PRAÇA DO CENTRO CÍVICO, 466 - CENTRO, BOA VISTA, RORAIMA, 69301-380, BRAZIL
STATE REVENUE OFFICE (SÃO PAULO)	Customs Duties; Sales and Use Taxes, VAT, and GST	AV. RANGEL PESTANA, 300, SÃO PAULO, SÃO PAULO, 01017-911, BRAZIL
STATE TAXATION ADMINISTRATION	Property Taxes	5 YANGFANGDIAN WEST ROAD, HAIDIAN DISTRICT, BEIJING, CHINA 100038.
TANAGURA CITY	Property Taxes	FUKUSHIMA PREFECTURE HIGASHISHIRAKAWA DISTRICT TANAGURA TOWN OAZA NAKAINO 33, JAPAN
TAX AGENCY CZECH REPLUBLIK	Sales and Use Taxes, VAT, and GST	VISTA HOUSE, NA PANKRÁCI 30, 140 00 PRAHA 4 - NUSLE, TCHÉQUIE, CZECH REPUBLIC
TAX OFFICE FOR SELECTED TAXPAYERS	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST	URAD PRE VYBRANE HOSPODARSKE SUBJEKTY, RADLINSKEHO 37, BRATISLAVA, 817 73, SLOVAKIA
TAX OFFICE TRNAVA	Income and Franchise Taxes; Sales and Use Taxes, VAT, and GST	DANOVY URAD TRNAVA, HLBOKA 8/1, TRNAVA, 917 65, SLOVAKIA
THAI CUSTOMS DEPARMENT	Customs Duties	NO. 1, SUNTHONKOSA ROAD, KHLONG TOEI, BANGKOK 10110
THE FIRST TAX OFFICE OF SHANGHAI PUDONG NEW AREA FREE TRADE ZONE	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees;	NO.1, JILONG ROAD, WAIGAOQIAO FREE TRADE ZONE, PUDONG NEW AREA, SHANGHAI, CHINA

Authority	Type(s)	Address
TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Customs Duties; Income and Franchise Taxes	
THE FIRST TAXATION OFFICE OF HUADU DISTRICT TAXATION BUREAU, GUANGZHOU CITY, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	4-5/F, YAMEI BUILDING, NO. 97 YINGBIN AVENUE, XINHUA STREET, HUADU DISTRICT, GUANGZHOU, CHINA
THE FIRST TAXATION OFFICE OF NANSHA DISTRICT TAXATION BUREAU, GUANGZHOU CITY, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 171, HAIBIN ROAD, NANSHA DISTRICT, GUANGZHOU CITY, GUANGDONG PROVINCE, CHINA
THE FIRST TAXATION OFFICE OF SHANGHAI CHANGNING DISTRICT TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO.1827 TIANSHAN ROAD, TIANSHAN ROAD STREET, CHANGNING DISTRICT, SHANGHAI, CHINA
THE FIRST TAXATION OFFICE OF SHANGHAI MINHANG DISTRICT TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	3/F, MINHANG ADMINISTRATION CENTER, NO. 600 XIUWEN ROAD, XINZHUANG TOWN, MINHANG DISTRICT, SHANGHAI, CHINA.
THE FIRST TAXATION OFFICE OF SHANGHAI PUDONG NEW AREA TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO.80 XIANGCHENG ROAD, PUDONG NEW AREA, SHANGHAI, CHINA
THE FIRST TAXATION OFFICE OF SHANGHAI XUHUI DISTRICT	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees;	3/F, YUANFU BUILDING, NO. 188-2 HONGQIAO ROAD,

Authority	Type(s)	Address
TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Customs Duties; Income and Franchise Taxes	XUHUI DISTRICT, SHANGHAI, CHINA
THE REVENUE DEPARTMENT	Income and Franchise Taxes; Regulatory and Other Taxes and Fees; Sales and Use Taxes, VAT, and GST; Property Taxes	90 SOI PHAHONYOTHIN 7, PHAHONYOTHIN RD., PHAYA THAI, PHAYA THAI, BANGKOK, 10400, THAILAND
TOCHIGI PREFACTURE (LOCAL)	Income and Franchise Taxes	607 HORIMAICHO, SANO CITY, TOCHIGI PREFACTURE, JAPAN
URZĄD MIASTA W SOSNOWCU	Property Taxes	AL. ZWYCIĘSTWA 20, 41- 200, SOSNOWIEC, POLAND
USA TAX OFFICE	Sales and Use Taxes, VAT, and GST; Income and Franchise Taxes	3F, 1055-1 UEDA, USA CITY, OITA PREFECTURE, JAPAN
WUHAN ECONOMIC AND TECHNOLOGICAL DEVELOPMENT ZONE (HANNAN DISTRICT) TAXATION BUREAU OF THE STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 520, SHAMAO ZHENGJIE, HANNAN DISTRICT, WUHAN, CHINA
WUHU ECONOMIC AND TECHNOLOGICAL DEVELOPMENT ZONE TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 33, NORTH YINHU ROAD, WUHU CITY, ANHUI PROVINCE, CHINA
WUXI HIGH-TECH INDUSTRIAL DEVELOPMENT ZONE (WUXI XINWU DISTRICT) TAXATION BUREAU OF THE STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 9, BLOCK A, XINFA HUIRONG BUSINESS PLAZA, XINAN STREET, XINWU DISTRICT, WUXI, CHINA

Authority	Type(s)	Address
XIANGYANG HIGH-TECH INDUSTRIAL DEVELOPMENT ZONE TAXATION BUREAU, STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 6, ZIWEI ROAD, FANCHENG DISTRICT, XIANGYANG, CHINA
YALOVA	Customs Duties	MERKEZ MAH., YALOVA-KOCAELI YOLU CAD., NO:4/1, TAŞKÖPRÜ-ÇİFTLİKKÖY, YALOVA, YALOVA, 77100, TURKEY
YOKOSUKA CITY	Property Taxes; Income and Franchise Taxes	11 OGAWACHO, YOKOSUKA CITY, KANAGAWA PREFECTURE, JAPAN
YOSHIMI CITY	Property Taxes; Income and Franchise Taxes	411 SHIMOHOSOYA, YOSHIMI-MACHI, HIKI-GUN, SAITAMA PREFECTURE, JAPAN
ZHENGZHOU ECONOMIC AND TECHNOLOGICAL DEVELOPMENT ZONE TAXATION BUREAU OF THE STATE ADMINISTRATION OF TAXATION	Sales and Use Taxes, VAT, and GST; Regulatory and Other Taxes and Fees; Customs Duties; Income and Franchise Taxes	NO. 1345, EAST HANGHAI ROAD, GUANCHENG HUIZU DISTRICT, ZHENGZHOU, CHINA