

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:)	
)	Chapter 11
LAVIE CARE CENTERS, LLC, <i>et al.</i> , ¹)	
)	Case No. 24-55507 (PMB)
Debtors.)	
)	(Jointly Administered)
)	
)	Obj. Deadline: 7/1/25 at 4:00 p.m. (ET)
)	Hr'g Date: 7/10/25 at 9:30 a.m. (ET)

NOTICE OF HEARING AND DEADLINE TO RESPOND TO DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO PRIORITY AND SECURED TAX CLAIMS FILED BY THE INTERNAL REVENUE SERVICE LISTED ON EXHIBIT A-1 AND EXHIBIT A-2

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT A-1 AND EXHIBIT A-2 ATTACHED HERETO TO LEARN THE GROUNDS FOR THE OBJECTION PERTAINING TO THEIR CLAIMS AND THE RELIEF BEING SOUGHT BY THE DEBTORS.

PLEASE BE AWARE THAT THE DEBTORS ARE ASKING THE COURT TO DISALLOW/REDUCE THE CLAIM(S) THAT YOU FILED IN THESE CHAPTER 11 CASES. TO THE EXTENT YOU DISAGREE WITH THE RELIEF SOUGHT IN THE OBJECTION, YOU SHOULD IMMEDIATELY CONTACT THE DEBTORS TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE DEBTORS AND THEIR COUNSEL BY JULY 1, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME). YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY JULY 1, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME), YOUR CLAIM MAY BE DISALLOWED, REDUCED, EXPUNGED, OR ELIMINATED WITHOUT FURTHER NOTICE OR HEARING.

¹ The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.



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A HEARING (THE “HEARING”) ON THE OBJECTION AND ANY RESPONSES FILED THERETO WILL TAKE PLACE ON JULY 10, 2025 AT 9:30 A.M. (PREVAILING EASTERN TIME) BEFORE THE HONORABLE PAUL M. BAISIER AT THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF GEORGIA, 75 TED TURNER DR. SW, COURTROOM 1202, ATLANTA, GEORGIA 30303, WHICH MAY BE ATTENDED IN PERSON OR VIRTUALLY VIA THE COURT’S VIRTUAL HEARING ROOM. YOU MAY JOIN THE VIRTUAL HEARING ROOM THROUGH THE “DIAL-IN AND VIRTUAL BANKRUPTCY HEARING INFORMATION” LINK AT THE TOP OF THE HOMEPAGE OF THE COURT’S WEBSITE, WWW.GANB.USCOURTS.GOV, OR THE VIRTUAL HEARING ROOM LINK ON JUDGE BAISIER’S WEBPAGE, WHICH CAN BE FOUND AT HTTPS://WWW.GANB.USCOURTS.GOV/CONTENT/HONORABLE-PAUL-M-BAISIER. PLEASE ALSO REVIEW THE “HEARING INFORMATION” TAB ON JUDGE BAISIER’S WEBPAGE FOR FURTHER INFORMATION ABOUT THE HEARINGS. YOU SHOULD BE PREPARED TO APPEAR AT THE HEARINGS VIA VIDEO, BUT YOU MAY LEAVE YOUR CAMERA IN THE OFF POSITION UNTIL THE COURT INSTRUCTS OTHERWISE. UNREPRESENTED PERSONS WHO DO NOT HAVE VIDEO CAPABILITY MAY USE THE TELEPHONE DIAL-IN INFORMATION ON JUDGE BAISIER’S WEBPAGE.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS OR ANY PARTY IN INTEREST’S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBIT A-1 AND EXHIBIT A-2 TO THIS OBJECTION.

Important Information Regarding the Objection

Grounds for the Objection. By the Objection, the Debtors or the GUC Trustee are seeking to **disallow/reduce** your Claim(s) listed in the schedule attached hereto as Exhibit A-1 and Exhibit A-2 on the grounds that your Claim(s) has/have been superseded by subsequently amended proofs of claim or does/do not reflect amounts for which the Debtors believe they are liable.

Objection Procedures. On May 22, 2025, the United States Bankruptcy Court for the Northern District of Georgia (the “Court”) entered an order [Docket No. 1003] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Objection Procedures”). A copy of the Objection Procedures is included with this notice. **Please review the Objection Procedures to ensure your response to the Objection, if any, is timely and correctly filed and served.**

Resolving the Objection

Parties Required to File a Response. If you disagree with the Objection filed with respect to your Claim, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below and appear at the Hearing if such Response is not resolved prior to the Hearing.

Response Contents. Each Response must contain the following (at a minimum):

- (a) a caption stating the name of the Court, the names of the Debtors, the case number, and the Omnibus Objection to which the Response is directed, and, if applicable, the Proof of Claim number(s) related thereto from the Claims Register;
- (b) a concise statement setting forth the reasons why the Court should not grant the objection with respect to such Claim, including the factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
- (c) a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the objection; provided that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided, further, that the claimant shall disclose to counsel for the Debtors or the GUC Trustee, as applicable, all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (d) a declaration or other statement of a person with personal knowledge of the relevant facts that support the Response; and
- (e) the following contact information for the responding party:
 - (i) the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom the attorneys for the Debtors or the GUC Trustee, as applicable, should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served electronically using the Court's electronic filing system and **actually received by 4:00 p.m. (prevailing Eastern Time)** on July 1, 2025 (the "Response Deadline") by the following parties (the "Notice Parties"):

- (a) the Office of the United States Trustee, 362 Richard Russell Federal Building, 75 Ted Turner Drive, SW, Atlanta, GA 30303, Attn: Jonathan S. Adams (jonathan.s.adams@usdoj.gov);
- (b) counsel to the Debtors, McDermott Will & Emery LLP, 1180 Peachtree Street NE, Suite 3350, Atlanta, GA 30309, Attn: Daniel M. Simon (dsimon@mwe.com) and

444 W. Lake Street, Suite 4000, Chicago, IL 60606, Attn: Emily C. Keil (ekeil@mwe.com);

- (c) the GUC Trustee, Ryniker Consultants LLC, 1178 Broadway, 3rd Floor #1505, New York, NY 10001, Attn: Brian Ryniker (brian@rkcllc.com); and
- (d) counsel to the GUC Trustee, Troutman Pepper Locke LLP, 3000 Two Logan Square, Eighteenth and Arch Street, Philadelphia, PA 19103-2799, Attn: Francis J. Lawall (francis.lawall@troutman.com) and 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap (deborah.kovsky@troutman.com).

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. Absent an agreement with the Debtors or the GUC Trustee, as applicable, resolving the Objection to a Claim, failure to timely file and serve a Response as set forth herein and appear at the Hearing may result in the Court granting the Objection without further notice or hearing. Upon entry of an order, affected creditors will be served with a copy of the same.

Discovery Related to the Objection

Discovery. If the Debtors or the GUC Trustee, as applicable, determine that discovery is necessary in advance of a hearing on an Objection, the Debtors or the GUC Trustee, as applicable, will serve notice on the affected claimant and its counsel of record of a scheduled hearing to be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Any such notice may be incorporated into the initial agenda letter for the hearing or may be provided by separate notice.

Additional Information

Additional Information. Copies of these procedures, the Motion, the Order, or any other pleadings (the “Pleadings”) filed in these chapter 11 cases are available at no cost at the Debtors’ restructuring website: <https://www.veritaglobal.net/lavie>. You may also obtain copies of any of the pleadings filed in these chapter 11 cases for a fee at the Court’s website at www.ganb.uscourts.gov.

Reservation of Rights. NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (A) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR ENTITY; (B) A WAIVER OF ANY RIGHT OF ANY DEBTOR OR THE GUC TRUSTEE, AS APPLICABLE, TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS, ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, DEFENSES, OBJECT TO CLAIMS (OR OTHER CLAIMS OR CAUSES OF ACTION OF A CLAIMANT) ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION, UNLESS THE COURT HAS ALLOWED A CLAIM OR ORDERED OTHERWISE, OR SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE; (C) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (D) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS 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 ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO SECTION 365 OF THE BANKRUPTCY CODE; OR (F) A WAIVER OF ANY RIGHT OF ANY DEBTOR OR THE GUC TRUSTEE, AS APPLICABLE, UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Dated: May 30, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

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Counsel for the Debtors and Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	
)	Chapter 11
)	
LAVIE CARE CENTERS, LLC, <i>et al.</i> , ¹)	Case No. 24-55507 (PMB)
)	
Debtors.)	(Jointly Administered)
)	

**DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO PRIORITY
AND SECURED TAX CLAIMS FILED BY THE INTERNAL REVENUE
SERVICE LISTED ON EXHIBIT A-1 AND EXHIBIT A-2**

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PLEASE BE AWARE THAT THE DEBTORS ARE ASKING THE COURT TO DISALLOW/REDUCE THE CLAIM(S) THAT YOU FILED IN THESE CHAPTER 11 CASES. TO THE EXTENT YOU DISAGREE WITH THE RELIEF SOUGHT IN THE OBJECTION, YOU SHOULD IMMEDIATELY CONTACT THE DEBTORS TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE DEBTORS AND THEIR COUNSEL BY JULY 1, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME). YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY JULY 1, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME), YOUR CLAIMS MAY BE DISALLOWED, EXPUNGED, OR ELIMINATED WITHOUT FURTHER NOTICE OR HEARING.

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¹ The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

LaVie Care Centers, LLC (“LaVie”) and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), hereby submit this omnibus objection (this “Objection”) to additional certain priority and secured tax claims set forth on Exhibit A-1 and Exhibit A-2 attached hereto (collectively, the “IRS Tax Claims”) filed by the Department of Treasury – Internal Revenue Service (the “IRS”) and respectfully represent as follows:

RELIEF REQUESTED

2. By this Objection, the Debtors request entry of an order, substantially in the form attached hereto as Exhibit B (the “Proposed Order”), (a) disallowing the IRS Tax Claims set forth on Exhibit A-1 pursuant to Rules 3007(d)(1) and 3007(d)(2)(C) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) because each of them have been superseded and amended by subsequent proofs of claim filed by the IRS (collectively, the “Amended IRS Priority Tax Claims”); (b) disallowing the IRS Tax Claims set forth on Exhibit A-2 pursuant to the Omnibus Claims Objection Procedures (as defined herein) because the Debtors do not believe that they are liable for the amounts set forth therein (collectively, the “Disputed IRS Tax Claims”);² and (c) granting any other and further relief that this Court deems just and proper.

JURISDICTION AND VENUE

3. The United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”) has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Objection in this District is proper under 28 U.S.C. §§ 1408 and 1409.

² The Debtors are currently participating in good faith discussions with the IRS regarding the Disputed IRS Tax Claims and hope to resolve issues with respect thereto in the near term. However, out of an abundance of caution, the Debtors hereby object to the Disputed IRS Tax Claims and reserve all rights with respect thereto.

4. The predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Rule 3007(d)(1)-(2) of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”), and the *Order (I) Approving (A) Omnibus Claims Objection Procedures and (B) Filing of Substantive Claims Objections, (II) Waiving the Requirement of Bankruptcy Rule 3007(e)(6), and (III) Granting Related Relief* [Docket No. 1003] (the “Omnibus Claim Objection Procedures Order”).

BACKGROUND

I. The Chapter 11 Cases

5. On June 2, 2024 (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”) in the). The Debtors continue to operate their business and manage their property as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. Additional information regarding the Debtors and these Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these Chapter 11 Cases, is set forth in the *Declaration of M. Benjamin Jones in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 17].

6. On June 13, 2024, the Office of the United States Trustee for Region 21 (the “U.S. Trustee”) appointed an official committee in the Chapter 11 Cases (the “Committee”). *See Appointment and Notice of Appointment of Committee of Creditors Holding Unsecured Claims* [Docket No. 112]. To date, no trustee or examiner has been appointed in the Chapter 11 Cases.

7. On July 2, 2024, the Court entered the *Order (I) Establishing Bar Dates for Filing Claims Against the Debtors; and (II) Granting Related Relief* [Docket No. 218] (the “Bar Date”).

Order”). The Bar Date Order (a) established August 30, 2024 at 5:00 p.m. (prevailing Eastern Time) (the “General Bar Date”) as the last day for creditors that are not governmental units to file proofs of claim, proofs of interest, and requests for payment of administrative expense claims under Bankruptcy Code section 503(b)(9); (b) established November 29, 2024 at 5:00 p.m. (prevailing Eastern Time) (the “Governmental Bar Date”) as the last day for creditors that are governmental units to file proofs of claim, proofs of interest, and requests for payment of administrative expense claims under Bankruptcy Code section 503(b)(9); and (c) approved a form of bar date notice, proof of claim form, and other related procedures.

8. On November 14, 2024, the Court held a hearing on confirmation of the Debtors’ proposed chapter 11 plan (the “Confirmation Hearing”). On December 5, 2024, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving on Final Basis and Confirming Debtors’ Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [Docket No. 735] (the “Confirmation Order”), confirming the *Debtors’ Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [Docket No. 730] (the “Plan”). As part of confirming the Plan, the Court also entered the *Memorandum Decision on Opt Out Third-Party Releases Included in Debtors’ Joint Second Amended Plan of Reorganization* [Docket No. 736] (the “Confirmation Opinion”).

9. On April 29, 2025, the Debtors filed the *Debtors’ First Omnibus Objection to Priority Tax Claims Filed by the Internal Revenue Service Set Forth on Exhibit A-1 and Exhibit A-2* [Docket No. 945] (the “IRS Objection”), which objected to various priority claims filed by the IRS. The IRS Objection is currently scheduled for hearing on June 4, 2025.

10. On May 22, 2025, the Court entered the Omnibus Claim Objection Procedures Order, approving certain procedures for the Debtors and the GUC Trustee to utilize in filing various omnibus claim objections (collectively, the “Omnibus Claim Objection Procedures”).

BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY

11. Bankruptcy Code section 502 provides, in pertinent part, that “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). The debtor has a duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1107(a).

12. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *See In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *See id.*; *see also* Bankruptcy Rule 3001(f) (a properly executed and filed proof of claim “constitute[s] *prima facie* evidence of the validity and amount of the claim”).

13. A party wishing to dispute a claim’s validity must produce evidence sufficient to negate the claim’s *prima facie* validity. *See In re Allegheny Int’l, Inc.*, 954 F.2d at 173–74. Once an objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* at 174; *see also Dollinger v. BV Retail, LLC (In re S&Q Shack, LLC)*, 2015 Bankr. LEXIS 1166, at *6-7 (N.D. Ga. Feb. 13, 2015); *Chambliss v. Oakwood Acceptance Corp. (In re Chambliss)*, 315 B.R. 166, 169 (Bankr. S.D. Ga. 2004). Ultimately, the burden of persuasion is on the claimant. *See In re Moss*, No. 94-11959, 1995 WL 17005342, at *1 (Bankr. S.D. Ga. Sept. 28, 1995).

14. Bankruptcy Rule 3007(d)(1)-(2) permits objections to multiple claims to be joined in a single omnibus objection, subject to certain conditions, in an effort to streamline the claim objection process and allow debtors to efficiently challenge multiple claims in a single proceeding, thereby reducing procedural complexities and fostering judicial economy. *See generally* Fed. R. Bankr. P. 3007(d)(1)-(2). Bankruptcy Rule 3007(d)(2) provides that objections to more than one claim may be joined in a single objection if the objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because they (a) duplicate other claims; (b) were filed in the wrong case; (c) have been amended by later proofs of claim; (d) were not timely filed; (e) have been satisfied or released during the case; (f) were presented in a form that does not comply with applicable rules and the objector is therefore unable to determine a claim's validity; (g) are interests, not claims; or (h) assert a priority in an amount that exceeds the maximum amount allowable under Bankruptcy Code 507. *See* Fed. R. Bankr. P. 3007(d)(2)(A)-(H).

15. In addition to the grounds provided under Bankruptcy Rule 3007(d)(2), the Omnibus Claim Objection Procedures permit the Debtors and the GUC Trustee to file omnibus claim objections on additional grounds, including, among others, claims that seek recovery of amounts for which the Debtors are not liable or claims that fail to sufficiently specify the basis for the Claim or provide sufficient supporting documentation therefor. *See* Omnibus Claim Objection Procedures, at ¶¶ 1(b), (i). The Omnibus Claim Objection Procedures also permit the Debtors and the GUC Trustee to object to more than 100 claims in a single objection, notwithstanding the procedural limitations set forth in Bankruptcy Rule 3007(e). *See* Omnibus Claim Objection Procedures Order, at ¶¶ 3-4.

16. Pursuant to the Omnibus Claim Objection Procedures and Bankruptcy Rule 3007(d)(1)-(2), the Debtors object to the Amended IRS Priority Tax Claims identified on **Exhibit**

A-1 hereto because each of them has been superseded and amended by proofs of claim subsequently filed by the IRS. Failure to disallow and expunge the Amended IRS Priority Tax Claims may result in the IRS receiving an unwarranted and duplicative recovery against the Debtors on a priority basis to the detriment of other parties-in-interest. Accordingly, the Debtors request that the Court enter an order disallowing and expunging the Amended IRS Priority Tax Claims identified on Exhibit A-1.

17. Similarly, the Debtors object to the Disputed IRS Tax Claims identified on Exhibit A-2 hereto pursuant to the Omnibus Claim Objection Procedures. At this juncture, the Debtors have reviewed their books and records and either do not believe that the amounts set forth in the Disputed IRS Tax Claims remain outstanding or dispute the amount set forth therein. As noted above, the Debtors are currently in good faith discussions with the IRS regarding the Disputed IRS Tax Claims and hope to resolve these issues in the coming weeks; however, given the lack of information available to the Debtors at this time with respect to the Disputed IRS Tax Claims, the Debtors hereby file this Objection to reserve their rights and, absent additional information, the Debtors request that the Court enter an order disallowing and expunging the Disputed IRS Tax Claims identified on Exhibit A-2.

RESERVATION OF RIGHTS

18. The Debtors reserve the right to supplement this Objection and to object to the IRS Tax Claims (including the Amended IRS Priority Tax Claims and the Disputed IRS Tax Claims), as well as any other claims filed by the IRS in the Chapter 11 Cases, on any and all other substantive, non-substantive, legal, or factual grounds. Without limiting the generality of the foregoing, the Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection, file a subsequent objection on any ground to the IRS Tax Claims to

the extent they are not disallowed in their entirety as requested herein or take other appropriate actions to (a) respond to any allegation or defense that may be raised in a response filed by or on behalf of any claimant or other interested parties, (b) further object to any other claim for which any claimant provides (or attempts to provide) additional documentation or substantiation, or (c) further object to the IRS Tax Claims based on additional information that may be discovered upon further review by the Debtors or through discovery pursuant to the applicable provisions of Part VII of the Bankruptcy Rules. In addition, the Debtors reserve the right to object to all other claims filed in the Chapter 11 Cases.

NOTICE

19. The Debtors will provide notice of the Objection to: (a) the U.S. Trustee; (b) the GUC Trustee; (c) counsel to the GUC Trustee; (d) the IRS; and (e) counsel to the IRS. The Debtors submit that no other or further notice is required.

NO PRIOR REQUEST

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

COMPLIANCE WITH LOCAL RULE 3007-1

21. To the best of the Debtors' knowledge and belief, the Objection, including its exhibits, substantially complies with Local Rule 3007-1. To the extent that the Objection does not comply with the requirements of Local Rule 3007-1, the Debtors submit that the deviations are not material and respectfully request that those requirements be waived.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit B**, (a) disallowing and expunging the Amended IRS Priority Tax Claims and the Disputed IRS Tax Claims, in their entirety and (b) granting such other relief as the Court deems just, equitable, and proper.

Dated: May 30, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)
1180 Peachtree St. NE, Suite 3350
Atlanta, Georgia 30309
Telephone: (404) 260-8535
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- and -

Emily C. Keil (admitted *pro hac vice*)
444 West Lake Street, Suite 4000
Chicago, Illinois 60606
Telephone: (312) 372-2000
Facsimile: (312) 984-7700
Email: ekeil@mwe.com

Counsel for the Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

I hereby certify that on this date a true and correct copy of the foregoing Objection was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF, including counsel to the IRS: Vivieon Jones (Vivieon.Jones@usdoj.gov), Jeremy Rill (Jeremy.A.Rill@usdoj.gov), Chase A. Burrell (Chase.Burrell@usdoj.gov), and Hana Bilicki (Hana.Bilicki@usdoj.gov). In addition, the following parties were also served electronically with the Objection: Rodnesha Harney (rodnesha.m.harney@irs.gov), Lisa Smith (lisa.d.smith@irs.gov), Letha Homer (Letha.Homer@irs.gov), and Olguimar Garcia (olguimar.garcia@irs.gov). The Debtors' claims and noticing agent will be simultaneously serving the foregoing document on the following parties via first class mail and/or certified mail, as applicable, and will file a supplemental certificate of service on the docket to reflect the same.

Via First Class Mail:

Attorney General of the United States
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

United States Attorney's Office
Attn: Vivieon K. Jones
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Atlanta, Georgia 30303

Internal Revenue Service
Attn: Rodnesha M. Harney
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Room 900, M/S 334-D
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Internal Revenue Service
Attn: Letha Homer
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Internal Revenue Service
Attn: Lisa D. Smith
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Atlanta, GA 30308

Internal Revenue Service
Attn: Olguimar Garcia
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Atlanta, GA 30308

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U.S. Department of Justice, Tax Division
Attn: Chase Burrell
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Washington, D.C. 20044

U.S. Department of Justice, Tax Division
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deborah.kovsky@troutman.com

Via Certified Mail:

United States Attorney's Office
ATTN: Civil Process Clerk
75 Ted Turner Drive SW, Suite 600
Atlanta, Georgia 30303

Dated: May 30, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)
1180 Peachtree St. NE, Suite 3350
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Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A-1

Amended IRS Priority Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	Green Cove Facility Operations, LLC	24-55767	5307	\$0.00	Claim has been amended to \$0.00 by Claim No. 5372
2	Department of Treasury – Internal Revenue Service	Jennings HealthCare, LLC	24-55534	5221	\$0.00	Claim has been amended to \$0.00 by Claim No. 5375
3	Department of Treasury – Internal Revenue Service	Josera, LLC	24-55539	5220	\$0.00	Claim has been amended to \$0.00 by Claim No. 5374
4	Department of Treasury – Internal Revenue Service	Level Up Staffing, LLC	24-55586	5285	\$0.00	Claim has been amended to \$0.00 by Claim No. 5373
5	Department of Treasury – Internal Revenue Service	Tarpon Health Care Associates, LLC	24-55779	5019	\$1,600.00	Claim has been amended to \$0.00 by Claim No. 5396
6	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5304	\$970.19	Claim has been amended to \$955.06 by Claim Nos. 5369, 5380
7	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5369	\$955.06	Claim has been amended to \$955.06 by Claim No. 5380

EXHIBIT A-2

Disputed IRS Tax Claims							
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5380	\$955.06	N/A	The Claimant asserts amount owed by this Debtor entity for FICA for Q4 2020. The Debtors paid all FICA amounts they were aware of for this entity via ADP on 4/19/24 and provided proof of the same to the IRS. Accordingly, the Debtors submit that the amounts set forth in this claim have been satisfied and should be disallowed.
2	Department of Treasury – Internal Revenue Service	4200 Washington Street Operations LLC	24-55680	1085	N/A	\$21,535.94	The Claimant asserts amounts owed by the Debtors for FICA deferrals for Q2-Q4 2020 as well as penalties and interest. The Debtors received a notice of an intent to levy with an auditor assigned and attended a CDP hearing in April 2024; however, the Debtors never heard anything else from the assigned revenue officer after the hearing and have not received additional information from the IRS to date notwithstanding multiple requests for the same. The Debtors are in the process of contacting the revenue officer assigned to this matter for additional information and will continue to engage in good faith discussions with the IRS regarding this matter in the hopes of reaching resolution.
3	Department of Treasury – Internal Revenue Service	10040 Hillview Road Operations LLC	24-55721	1150	N/A	\$14,330.79	Claim asserts amounts owed for FICA deferrals for Q2-Q4 2020 as well as penalties and interest. The Debtors received a notice of an intent to levy with an auditor assigned and an abatement request was faxed to the same auditor in April 2024. The Debtors have yet to hear

Disputed IRS Tax Claims							
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Reason for Disallowance
							back from the IRS regarding the abatement request and are in the process of contacting the assigned revenue officer for additional information. The Debtors are in the process of contacting the assigned revenue officer for additional information and will continue to engage in good faith discussions with the IRS regarding this matter in the hopes of reaching resolution.

EXHIBIT B

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:

LAVIE CARE CENTERS, LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 24-55507 (PMB)
)
) (Jointly Administered)
)
) Related to Docket No. __

**ORDER SUSTAINING DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO
PRIORITY AND SECURED TAX CLAIMS FILED BY THE INTERNAL REVENUE
SERVICE LISTED ON EXHIBIT A-1 AND EXHIBIT A-2**

Upon the *Debtors' Thirteenth Omnibus Objection to Priority and Secured Tax Claims*

Filed by the Internal Revenue Service Set Forth on Exhibit A-1 and Exhibit A-2 [Docket No. ____]

¹ The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

(the “Objection”)² filed on May 30, 2025 by the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order disallowing and expunging the priority tax claims filed by the Internal Revenue Service identified on **Schedule 1** (collectively, the “Amended IRS Priority Tax Claims”) and **Schedule 2** (collectively, the “Disputed IRS Tax Claims,” and collectively with the Amended IRS Priority Tax Claims, the “IRS Tax Claims”) attached hereto, all as more fully set forth in the Objection; and the Court having jurisdiction over the Objection pursuant to 28 U.S.C. §§ 1334 and 157(b), the Objection being a core matter pursuant to 28 U.S.C. § 157(b)(2), the Court having found that venue of this proceeding and the Objection 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 Objection is in the best interests of the Debtors’ estates, their creditors, residents and other parties in interest; and the Court being able to enter a final order consistent with Article III of the United States Constitution; and the Debtors having filed a notice setting the Objection and any responses thereto for hearing on July 10, 2025 (the “Hearing”); and the Court having found that notice of the Objection and opportunity for hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and the Court having found that all requisite parties-in-interest had an opportunity to file a response to the Objection and attend the Hearing to support any asserted response to the Objection; and no response to the Objection was filed and no creditor or party in interest appeared to oppose the relief requested in the Objection; and the Court having reviewed and considered the Objection and all other matters of record in these chapter 11 cases, including the lack of objection thereto; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their

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

estates, and their creditors, and that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Objection is SUSTAINED and GRANTED as set forth herein.
2. The IRS Tax Claims, including the Amended IRS Priority Tax Claims and the Disputed IRS Tax Claims, are disallowed and expunged in their entirety.
3. For the avoidance of doubt, the Objection and this Order shall not waive, impair or bar the right of the Debtors (or any successors thereto) or the GUC Trustee to file one or more additional objections to the IRS Tax Claims on separate grounds.
4. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.
5. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.

END OF DOCUMENT

Prepared and presented by:

/s/ Daniel M. Simon

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SCHEDULE 1

Amended IRS Priority Tax Claims						
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SCHEDULE 2

Disputed IRS Tax Claims							
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5380	\$955.06	N/A	The Claimant asserts amount owed by this Debtor entity for FICA for Q4 2020. The Debtors paid all FICA amounts they were aware of for this entity via ADP on 4/19/24 and provided proof of the same to the IRS. Accordingly, the Debtors submit that the amounts set forth in this claim have been satisfied and should be disallowed.
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Disputed IRS Tax Claims							
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Reason for Disallowance
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