



IT IS ORDERED as set forth below:

Date: July 15, 2025

Paul Baisier

**Paul Baisier
U.S. Bankruptcy Court Judge**

**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 Nos. 945, 1013

**STIPULATION AND AGREED ORDER (I) REGARDING
SETTLEMENT OF REMAINING PRIORITY TAX CLAIMS FILED BY THE
INTERNAL REVENUE SERVICE AND OBJECTED TO IN THE FIRST OMNIBUS
OBJECTION AND THE THIRTEENTH OMNIBUS OBJECTION, AND (II)
RESETTING TO AUGUST 7, 2025 THE HEARING ON THE OBJECTION TO THE IRS
SECURED CLAIMS OBJECTED TO IN THE THIRTEENTH OMNIBUS OBJECTION**

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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This Stipulation and Agreed Order (this “Order” or this “Stipulation”) is hereby entered into by and among (i) LaVie Care Centers, LLC (“LaVie”) and its affiliates and subsidiaries as debtors and debtors-in-possession in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) and (ii) the Internal Revenue Service (the “IRS” and together with the Debtors, the “Parties”) regarding (i) 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 “First IRS Claim Objection”) and (ii) the *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* [Docket No. 1013] (the “Second IRS Claim Objection”). In support thereof, the Parties hereby stipulate as follows:

RECITALS

WHEREAS, on April 29, 2025, the Debtors filed the First IRS Claim Objection, seeking entry of an order disallowing and expunging certain priority tax claims filed by the IRS, including Claim No. 118 and Claim No. 5304 (together, the “Disputed IRS Priority Tax Claims”);

WHEREAS, on May 30, 2025, the Debtors filed the Second IRS Claim Objection, seeking entry of an order disallowing and expunging certain priority and secured claims filed by the IRS set forth on Exhibit A-1 (the “Amended IRS Priority Tax Claims”) and Exhibit A-2, including Claim No. 1085 and Claim No. 1150 (the “Secured IRS Priority Tax Claims”);

WHEREAS, in advance of the hearing on the First IRS Claim Objection scheduled for June 4, 2025 (the “Initial Hearing”), the IRS agreed to the entry of an order sustaining the First IRS Claim Objection with respect to the claims set forth therein, except for the Disputed IRS Priority Tax Claims, and the Debtors agreed on the record at the Initial Hearing to continue the hearing with respect to the Disputed IRS Priority Tax Claims until July 10, 2025;

WHEREAS, on June 5, 2025, the Bankruptcy Court entered (i) the *Agreed Order Sustaining Debtors' First Omnibus Objection to Claim No. 5019 Filed by the Internal Revenue Service* [Docket No. 1057] and (ii) the *Agreed Order Sustaining Debtors' First Omnibus Objection to Priority Tax Claims Filed by the Internal Revenue Service* [Docket No. 1060]; and

WHEREAS, the Parties have negotiated in good faith and have agreed to a resolution and/or adjournment with respect to the Disputed IRS Priority Tax Claims, the Amended IRS Priority Tax Claims, and the Secured IRS Priority Tax Claims, as set forth herein.

STIPULATION AND AGREED ORDER

1. This Stipulation shall have no force or effect unless and until approved by the Bankruptcy Court.

2. The Amended IRS Priority Tax Claims set forth on **Schedule 1** attached hereto are disallowed and expunged in their entirety.

3. The Parties hereby agree to the following resolution with respect to the Disputed IRS Priority Tax Claims:

- (a) **Claim No. 118**: Claim No. 118 was filed against LaVie and requested, in part, \$111,098.11 in priority tax claims. The Parties hereby stipulate that the outstanding priority tax amount owed with respect to Claim No. 118 is \$17,204.91. The IRS hereby stipulates that no other priority tax amounts are due and owing with respect to Claim No. 118.
- (b) **Claim No. 5304, as amended by Claim 5380**: Claim No. 5304, as amended by Claim No. 5380, was filed against Luther Ridge Facility Operations LLC and requested, in part, \$962.79 in priority tax claims. The Parties hereby stipulate that the outstanding amount owed with respect to the operative claim, Claim No. 5380, is \$962.79. The IRS hereby stipulates that no other priority tax amounts are due and owing with respect to the operative claim, Claim No. 5380, or the disallowed claim, Claim No. 5304.

4. This Order addresses the final requests made for relief made by the Debtors in the First IRS Claim Objection.

5. The hearing with respect to the Secured IRS Priority Tax Claims is continued to **August 7, 2025 at 9:30 a.m. (prevailing Eastern Time) in Courtroom 1202 in the Richard B. Russell Federal Building and United States Courthouse, 75 Ted Turner Drive, SW, Atlanta, GA 30303.**² The IRS' response deadline with respect to the Secured IRS Priority Tax Claims is extended to July 31, 2025 at 4:00 p.m. (prevailing Eastern Time). All rights with respect to the Secured IRS Priority Tax Claims are hereby reserved.

6. 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 Amended IRS Priority Tax Claims, the Disputed IRS Priority Tax Claims, and the Secured IRS Priority Tax Claims on separate grounds.

7. Each of the Parties shall bear its own attorneys' fees and costs of suit incurred in connection with the drafting and negotiation of this Order.

8. 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 ORDER

² Parties may attend the hearing in **Courtroom 1202 in the Richard B. Russell Federal Building and United States Courthouse, 75 Ted Turner Drive, SW, Atlanta, GA 30303** or virtually via **Judge Baisier's Virtual Hearing Room**. The link for the Virtual Hearing Room can be found on Judge Baisier's webpage at <https://www.ganb.uscourts.gov/content/honorable-paul-m-baisier> and is best used on a desktop or laptop computer but may be used on a phone or tablet. Participants' devices must have a camera and audio. You may also 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. Please review "Instructions for Appearing by Telephone and Video Conference" located under the "Hearing Information" tab on the judge's webpage prior to the hearing. You should be prepared to appear at the hearing via video, but you may leave your camera in the off position unless you are speaking or until the Court instructs otherwise. Unrepresented persons who do not have video capability may use the telephone dial-in information on the judge's webpage.

STIPULATED AND AGREED TO:

/s/ Daniel M. Simon

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- and -

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SCHEDULE 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

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