



2. The Debtors utilize the services of Paychex HR through its professional employer organization (“PEO”) Oasis Outsourcing V, LLC which provides certain human resources, payroll and benefit services to the Debtors, pursuant to a services agreement. The PEO is responsible for, *inter alia*, processing employee wages, benefits and withholdings and remitting and reporting taxes to applicable state and federal authorities. In a PEO relationship, returns are filed under the PEO FEIN not under the individual client FEIN. In the instant case, Paychex HR has indicated that it filed the returns in question in a consolidated return that includes many of its clients’ employees, such that an individual client return does not exist. Attached hereto as Exhibit A are tax compliance letters from Paychex HR to (i) RHCSC Columbus AL Holdings LLC, (ii) RHCSC Montgomery I AL Holdings LLC, (iii) RHCSC Savannah AL Holdings LLC, and (iv) RHCSC Social Circle AL Holdings LLC with respect to returns for those entities. RHCSC Montgomery II AL Holdings LLC was shut down prior to the Petition Date and has not had any employees during the pendency of the Chapter 11; therefore, no Form 940 or 941 returns were required.

3. Although the Debtors have discussed other tax returns with the IRS during the pendency of these cases, the Debtors have no record of a previous request from the IRS for the identified returns. Upon receipt of the Motion, counsel for the Debtors provided Federal Tax Detail Reports along with the tax compliance letters to counsel for the IRS. The Federal Tax Detail Reports contain substantially the same information as would have been included in the returns themselves.

4. The Debtors assert that they have complied with their obligations to file returns and pay any corresponding tax liability.

WHEREFORE, the Debtors respectfully request that the Court deny the Motion and grant the Debtors such other and further relief as may be just and proper.

This 12th day of June, 2025.

SCROGGINS, WILLIAMSON & RAY, P.C.

By: /s/ Ashley R. Ray

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*Counsel for the Debtors*



June 11, 2025

RHCSC COLUMBUS AL HOLDINGS LLC  
THE LANDINGS AT COLUMBUS  
6030 RIVER D.  
COLUMBUS, GA 31904

**RE: Tax Certification Letter; RHCSC COLUMBUS AL HOLDINGS LLC; FEIN: 82-4660912:**

Dear RHCSC COLUMBUS AL HOLDINGS LLC THE LANDINGS AT COLUMBUS:

This letter is confirmation that all payroll tax liabilities and tax reporting for RHCSC COLUMBUS AL HOLDINGS LLC have been satisfied.

On 12/16/2021, RHCSC COLUMBUS AL HOLDINGS LLC entered into a Service Agreement with Oasis Outsourcing V, LLC , an Oasis PEO entity (“Oasis”) under Paychex HR. Oasis is a Professional Employer Organization (“PEO”) that provides payroll and employment related services to its clients through the establishment and maintenance of a co-employer relationship with the client’s employees. Oasis began processing payroll for your company, RHCSC COLUMBUS AL HOLDINGS LLC on 1/7/2022. The co-employer relationship was terminated on , with the last payroll being processed on .

During the co-employer relationship, Oasis attests that all tax returns ( Federal, State and Local Withholding and Unemployment ) and wage reporting documentation for all leased employees of your company, RHCSC COLUMBUS AL HOLDINGS LLC, as paid via an IRS W-2 Form by Oasis were filed timely and maintained compliancy with each reporting governmental agency.

All Federal payroll tax payments and filings for the above time period were reported and paid to the U.S. Department of Treasury under the following Oasis FEIN:

Oasis Outsourcing V, LLC FEIN: 65-0786772

As a PEO, Oasis remits payments and files all Federal employment taxes (IRS Forms 941, 940, W-2, and the W3) as required by the IRS for a PEO, under the Federal Employer Identification Number (“FEIN”) of the PEO and not the FEIN of the individual client. Thus, in compliance with the IRS regulations an individual Federal employment tax return or respective filing is not produced or available for the individual client.

If you require any further information, please contact Oasis at (888) 627-4735.

Sincerely,

*Sahana Bijjahalli Raghu*



June 11, 2025

RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD  
3920 ANTOINETTE DRIVE  
MONTGOMERY, AL 36111

**RE: Tax Certification Letter; RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD;  
FEIN: 82-4680861:**

Dear RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD:

This letter is confirmation that all payroll tax liabilities and tax reporting for RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD have been satisfied.

On 12/16/2021, RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD entered into a Service Agreement with Oasis Outsourcing Contract II, LLC , an Oasis PEO entity (“Oasis”) under Paychex HR. Oasis is a Professional Employer Organization (“PEO”) that provides payroll and employment related services to its clients through the establishment and maintenance of a co-employer relationship with the client's employees. Oasis began processing payroll for your company, RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD, on 1/7/2022. The co-employer relationship was terminated on 10/31/2024, with the last payroll being processed on 11/07/2024.

During the co-employer relationship, Oasis attests that all tax returns ( Federal, State and Local Withholding and Unemployment ) and wage reporting documentation for all leased employees of your company, RHCSC MONTGOMERY I AL HOLDINGS LLC dba THE GARDENS OF WATERFORD, as paid via an IRS W-2 Form by Oasis were filed timely and maintained compliancy with each reporting governmental agency.

All Federal payroll tax payments and filings for the above time period were reported and paid to the U.S. Department of Treasury under the following Oasis FEIN:

Oasis Outsourcing Contract II, LLC FEIN: 59-3578989

As a PEO, Oasis remits payments and files all Federal employment taxes (IRS Forms 941, 940, W-2, and the W3) as required by the IRS for a PEO, under the Federal Employer Identification Number (“FEIN”) of the PEO and not the FEIN of the individual client. Thus, in compliance with the IRS regulations an individual Federal employment tax return or respective filing is not produced or available for the individual client.

If you require any further information, please contact Oasis at (888) 627-4735.

Sincerely,

*Harshitha Nagesh*



June 11, 2025

RHCSC SAVANNAH AL HOLDINGS LLC  
THE GARDENS OF SAVANNAH  
249 HOLLAND DR  
SAVANNAH, GA 31419

**RE: Tax Certification Letter; RHCSC SAVANNAH AL HOLDINGS LLC; FEIN: 82-4613670:**

Dear RHCSC SAVANNAH AL HOLDINGS LLC:

This letter is confirmation that all payroll tax liabilities and tax reporting for RHCSC SAVANNAH AL HOLDINGS LLC THE have been satisfied.

On 12/16/2021, RHCSC SAVANNAH AL HOLDINGS LLC entered into a Service Agreement with Oasis Outsourcing V, LLC , an Oasis PEO entity (“Oasis”) under Paychex HR. Oasis is a Professional Employer Organization (“PEO”) that provides payroll and employment related services to its clients through the establishment and maintenance of a co-employer relationship with the client's employees. Oasis began processing payroll for your company, RHCSC SAVANNAH AL HOLDINGS LLC, on 1/7/2022. The co-employer relationship was terminated on , with the last payroll being processed on .

During the co-employer relationship, Oasis attests that all tax returns ( Federal, State and Local Withholding and Unemployment ) and wage reporting documentation for all leased employees of your company, RHCSC SAVANNAH AL HOLDINGS LLC, as paid via an IRS W-2 Form by Oasis were filed timely and maintained compliancy with each reporting governmental agency.

All Federal payroll tax payments and filings for the above time period were reported and paid to the U.S. Department of Treasury under the following Oasis FEIN:

Oasis Outsourcing V, LLC FEIN: 65-0786772

As a PEO, Oasis remits payments and files all Federal employment taxes (IRS Forms 941, 940, W-2, and the W3) as required by the IRS for a PEO, under the Federal Employer Identification Number (“FEIN”) of the PEO and not the FEIN of the individual client. Thus, in compliance with the IRS regulations an individual Federal employment tax return or respective filing is not produced or available for the individual client.

If you require any further information, please contact Oasis at (888) 627-4735.

Sincerely,

*Sahana Bijjhalli Raghu*



June 11, 2025

RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE  
621 N CHEROKEE ROAD  
SOCIAL CIRCLE, GA 30025

**RE: Tax Certification Letter; RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE;  
FEIN: 82-4637581:**

Dear RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE:

This letter is confirmation that all payroll tax liabilities and tax reporting for RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE have been satisfied.

On 12/16/2021, RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE entered into a Service Agreement with Oasis Outsourcing V, LLC , an Oasis PEO entity (“Oasis”) under Paychex HR. Oasis is a Professional Employer Organization (“PEO”) that provides payroll and employment related services to its clients through the establishment and maintenance of a co-employer relationship with the client's employees. Oasis began processing payroll for your company, RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE, on 1/7/2022. The co-employer relationship was terminated on 9/15/2023, with the last payroll being processed on 9/22/2023.

During the co-employer relationship, Oasis attests that all tax returns ( Federal, State and Local Withholding and Unemployment ) and wage reporting documentation for all leased employees of your company, RHCSC SOCIAL CIRCLE AL HOLDINGS LLC dba THE GARDENS OF SOCIAL CIRCLE, as paid via an IRS W-2 Form by Oasis were filed timely and maintained compliancy with each reporting governmental agency.

All Federal payroll tax payments and filings for the above time period were reported and paid to the U.S. Department of Treasury under the following Oasis FEIN:

Oasis Outsourcing V, LLC FEIN: 65-0786772

As a PEO, Oasis remits payments and files all Federal employment taxes (IRS Forms 941, 940, W-2, and the W3) as required by the IRS for a PEO, under the Federal Employer Identification Number (“FEIN”) of the PEO and not the FEIN of the individual client. Thus, in compliance with the IRS regulations an individual Federal employment tax return or respective filing is not produced or available for the individual client.

If you require any further information, please contact Oasis at (888) 627-4735.

Sincerely,

*Harshitha Nagesh*

**CERTIFICATE OF SERVICE**

This is to certify that I have on this day electronically filed the foregoing **Response to the IRS's Motion for Order Compelling Debtors to File Tax Returns and Pay Taxes When Due** by using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of this document and an accompanying link to this document to all parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing program.

This 12th day of June, 2025.

SCROGGINS, WILLIAMSON & RAY, P.C.

By: /s/ Ashley R. Ray

J. ROBERT WILLIAMSON  
Georgia Bar No. 765214  
ASHLEY REYNOLDS RAY  
Georgia Bar No. 601559  
MATTHEW W. LEVIN  
Georgia Bar No. 448270

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