

MILBANK LLP

Dennis F. Dunne (*pro hac vice* pending)
Samuel A. Khalil (*pro hac vice* pending)
Matthew Brod (*pro hac vice* pending)
Lauren C. Doyle (*pro hac vice* pending)
Benjamin M. Schak (*pro hac vice* pending)
55 Hudson Yards
New York, NY 10001
Telephone: 1 (212) 530-5000
DDunne@Milbank.com
SKhalil@Milbank.com
MBrod@Milbank.com
LDoyle@Milbank.com
BSchak@Milbank.com

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

COLE SCHOTZ P.C.

Michael D. Sirota
Felice R. Yudkin
Daniel J. Harris
Court Plaza North, 25 Main Street
Hackensack, NJ 07601
Telephone: (201) 489-3000
MSirota@coleschotz.com
FYudkin@coleschotz.com
DHarris@coleschotz.com

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

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

In re

UNITED SITE SERVICES, INC. *et al.*,¹
Debtors.

Case No. 25-[●] (●)

Chapter 11

(Joint Administration Requested)

**DEBTORS' MOTION FOR
ENTRY OF INTERIM AND FINAL ORDERS
AUTHORIZING PAYMENT OF CERTAIN TAXES AND FEES**

¹ The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the "**Chapter 11 Cases**"), with each one's tax identification number, principal office address and former names and trade names, is available on the website of the Debtors' noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Debtors' service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.



TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (the “**Debtors**” or “**USS**”) respectfully state as follows in support of this motion (the “**Motion**”).

RELIEF REQUESTED

1. The Debtors seek entry of an order authorizing them to (a) continue paying or otherwise satisfying their obligations on account of Taxes and Fees (as defined below) in the ordinary course, (b) satisfy, pay, or use certain credits to offset prepetition Taxes and Fees, and (c) remit and pay any Audit Amounts (as defined herein) that may become payable in the ordinary course of business. A proposed form of the interim order (the “**Interim Order**”) is attached as **Exhibit A-1** to this Motion, and a proposed form of the final order (the “**Final Order**”) is attached as **Exhibit A-2**.

2. The principal statutory bases for the relief requested in this Motion are sections 105(a), 363(b), 507(a)(8), 541, and 1107(a) of title 11 of the U.S. Code (the “**Bankruptcy Code**”), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the “**Local Rules**”), and section V.a of the *Chapter 11 Complex Case Procedures* (Dec. 2, 2025) (the “**Complex Case Procedures**”).

JURISDICTION AND VENUE

3. The Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. This case has been referred to the Court pursuant to 28 U.S.C. § 157(a) by the *Standing Order of Reference to the Bankruptcy Court under Title 11* (D.N.J. amended June 6, 2025) (Bumb, C.J.). This Motion is a core proceeding under 28 U.S.C. § 157(b). The Debtors consent to the Court’s entry of a final order on this Motion if it is determined that the Court cannot otherwise enter a final order or judgment consistent with article III of the U.S. Constitution. Venue in the Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

I. UNITED SITE SERVICES

4. USS is one of the United States' leading providers of portable restrooms and complementary site services. USS's primary service is portable sanitation: convenient access to regularly serviced portable restrooms and sinks across a variety of settings, including special events, construction sites, and other agricultural and industrial settings that lack sufficient permanent facilities. USS owns approximately 350,000 portable restrooms, which range from plastic single-user units to luxury mobile trailers with running water, electricity and air conditioning.

5. In addition to portable restrooms, as part of its core services, USS offers hand hygiene stations ranging from alcohol-based sanitizer stations to portable sinks with soap and water. In addition to these services, USS offers a range of complementary services, such as temporary fences, crowd control barricades, roll-off dumpsters, modular storage, and temporary power sources. USS also offers non-hazardous liquid waste removal services, by pumping and hauling high volumes of liquid waste from commercial settings, such as grease traps from restaurants, underground water from construction sites, and leachate from landfills.

6. USS is headquartered in Westborough, Massachusetts and has over 3,000 employees.

7. On December 29, 2025 (the "**Petition Date**"), each Debtor commenced a case under chapter 11 of the Bankruptcy Code by filing a voluntary petition for relief. The Debtors are operating their business as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee, examiner or official committee has been appointed. These Chapter 11 Cases are prepackaged cases commenced for the purpose of implementing a comprehensive restructuring in accordance with the terms of a restructuring support agreement. The Debtors commenced solicitation of votes on a plan of reorganization reflecting the terms of the restructuring support agreement prior to commencing these Chapter 11 Cases, and filed that plan of reorganization with the Court contemporaneously herewith.

8. For further information about USS, its business operations, assets and capital structure, and the circumstances that led to the filing of the Chapter 11 Cases, USS refers to the *Declaration of Chris Kelly in Support of Chapter 11 Petitions and First Day Motions of United Site Services, Inc. et al.* (the “**First Day Declaration**”), which was filed contemporaneously with this Motion and the Debtors’ voluntary petitions for relief.²

II. TAXES AND FEES

9. In the ordinary course of business, USS (i) collects, withholds, incurs, pays, and uses credits to offset a variety of taxes, including federal, state, and municipal taxes, sales and use taxes, real and personal property taxes, and franchise taxes (collectively, the “**Taxes**”) and (ii) pays certain regulatory assessments, charges, and fees, including annual reporting fees, business registration fees, and licensing fees for both its domestic and foreign³ entities, as well as certain business privilege fees, fees for corporate trust and agency services, and fees related to tax processing (collectively, the “**Fees**”), in each case, payable or remitted to various taxing, licensing, and other agencies or regulatory authorities (collectively, the “**Authorities**”). A list of the Authorities is attached hereto as **Exhibit B**.⁴

10. USS pays or remits, as applicable, the Taxes and Fees to the Authorities on a monthly, quarterly, annual, or other periodic basis, in each case, as required by the applicable laws and regulations. From time to time, USS may receive tax credits for overpayments or refunds in respect of Taxes or Fees. USS generally uses these credits in the ordinary course of business to offset against future Taxes or Fees or cause the amount of such credits to be refunded to it.

11. USS seeks authority to pay, or use credits to offset, in the ordinary course of business, all Taxes and Fees that accrue or are incurred postpetition. In addition, USS seeks

² Capitalized terms used but not defined in this Motion have the meanings ascribed to them in the First Day Declaration.

³ The Debtors include two entities organized in the Cayman Islands: Vortex HoldCo, LLC and Vortex OpCo, LLC.

⁴ Although **Exhibit B** is intended to be comprehensive, USS may have inadvertently omitted one or more Authorities. Accordingly, USS requests that any relief granted in connection with this Motion apply to all Authorities, regardless of whether listed on **Exhibit B**.

authority to pay, or use credits to offset, those Taxes and Fees (i) that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (ii) where payments made prepetition were lost or otherwise not received in full by any of the Authorities; and (iii) that were incurred for prepetition periods but become due and payable after the Petition Date.⁵ USS estimates that, as of the Petition Date, it has accrued, in the aggregate, approximately \$9,550,000 in unpaid Taxes and Fees as reflected below:

Category	Est. Amount Accrued as of Petition Date
Sales and Use Taxes	\$2,800,000
Real and Personal Property Taxes	\$4,100,000
Income and Franchise Taxes	\$1,300,000
Regulatory Fees	\$1,300,000
Corporate Maintenance Fees	\$50,000
Tax Processing Fees	\$0
Total	\$9,550,000

12. Additionally, USS’s tax returns for past years are subject to routine audits. These audits may result in additional Taxes and Fees being assessed against USS (collectively, the “**Audit Amounts**”). These audits relate to, among other things, Sales and Use Taxes, Income and Franchise Taxes, Withholding Taxes, and Property Taxes (each, as defined below). As of the Petition Date, there are approximately nine (9) outstanding audits by various Authorities in several jurisdictions. USS seeks authority to pay or remit any undisputed Audit Amounts that arise in the ordinary course of business to resolve any issues that arise in an audit.

⁵ In this Motion, USS is not seeking authority to pay prepetition amounts related to employment and payroll withholding taxes; it requests such authority in the *Motion of Debtors for Entry of an Order Authorizing Them to (I) Pay Prepetition Employee Compensation and Benefits and (II) Maintain Employee Compensation and Benefits Programs*.

A. Sales and Use Taxes

13. USS periodically incurs, collects, and remits sales and use taxes to various Authorities in connection with the sale, purchase, and use of goods and services (the “**Sales and Use Taxes**”). In the twelve-month period preceding the Petition Date, USS paid approximately \$29,400,000 in Sales and Use Taxes. USS estimates that, as of the Petition Date, it has collected approximately \$2,800,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities.

14. USS requests authority, but not direction, to (i) continue paying Sales and Use Taxes in the ordinary course, consistent with prepetition practices and (ii) remit Sales and Use Taxes that accrued or became payable before the Petition Date.

B. Real and Personal Property Taxes

15. The state and local Authorities in the jurisdictions in which USS operates often levy property taxes against USS’s real and personal property (the “**Property Taxes**”). Specifically, USS owns real property in various jurisdictions consisting of land, storage and warehouse facilities, various offices, and septic tanks, and personal property such as furniture, fixtures, machinery, equipment, trailers, and vehicles. USS pays Property Taxes to various city, town, and county Authorities in the ordinary course of business, either on an annual or semi-annual basis. In the twelve-month period preceding the Petition Date, USS paid approximately \$5,000,000 in Property Taxes. USS estimates that, as of the Petition Date, it owes approximately \$4,100,000 in Property Taxes.

16. To avoid the imposition of statutory liens on their real and personal property, USS requests authority, but not direction, to (i) continue paying Property Taxes in the ordinary course, consistent with prepetition practices and (ii) pay Property Taxes that accrued or became payable before the Petition Date.

C. Income and Franchise Taxes

17. In the ordinary course of operating their businesses, USS incurs and pays various federal, state and local income taxes, franchise taxes, and franchise fees (collectively, the “**Income and Franchise Taxes**”). USS pays most Income and Franchise Taxes on an annual basis, and some on a quarterly basis. In the twelve-month period preceding the Petition Date, USS paid approximately \$1,900,000 in Income and Franchise Taxes. USS estimates that, as of the Petition Date, it owes approximately \$1,300,000 on account of prepetition Income and Franchise Taxes, based on certain assumptions relating to valuation of its assets.

18. USS requests authority, but not direction, to (i) continue paying Income and Franchise Taxes in the ordinary course, consistent with prepetition practices and (ii) satisfy any Income and Franchise Taxes that accrued before the Petition Date, including any unpaid 2024 and 2025 corporate income taxes and any unpaid 2024 or 2025 franchise taxes.

D. Regulatory Fees

19. In the ordinary course of business, USS pays certain regulatory fees, including those related to business licensing, permitting, reporting, environmental, roadway access and toll charges, and vehicle registration fees (collectively, the “**Regulatory Fees**”). USS pays most of the Regulatory Fees on an annual basis, except it makes payments with respect to vehicle registration fees and tolls on a monthly basis. In the twelve-month period preceding the Petition Date, USS paid approximately \$6,500,000 in Regulatory Fees. USS estimates that, as of the Petition Date, it owes approximately \$1,300,000 in Regulatory Fees.

20. USS requests authority, but not direction, to (i) continue paying all Regulatory Fees in the ordinary course, consistent with prepetition practices and (ii) pay any Regulatory Fees that accrued or became payable before the Petition Date.

E. Corporate Maintenance Fees

21. In the ordinary course of business, USS also pays various charges for the ability to conduct business operations in specific jurisdictions, such as business privilege fees, fees for

corporate trust and agency services, and similar charges (collectively, the “**Corporate Maintenance Fees**”). Failure to pay the Corporate Maintenance Fees could put USS’s corporate standing at risk and could prevent it from doing business in the affected jurisdictions. In the twelve-month period preceding the Petition Date, USS paid approximately \$300,000 in Corporate Maintenance Fees. USS estimates that, as of the Petition Date, it has approximately \$50,000 in unpaid Corporate Maintenance Fees.

22. USS requests authority, but not direction, to (i) continue paying the Corporate Maintenance Fees in the ordinary course, consistent with prepetition practices and (ii) pay any Corporate Maintenance Fees that accrued or became payable before the Petition Date.

F. Tax Processing Fees

23. USS, in the ordinary course of business, pays fees to certain providers of tax compliance software and tax payment services (collectively, the “**Tax Processing Fees**”). USS uses Avalara, Inc. (“**Avalara**”) to provide sales tax processing and compliance, and Anybill Financial Services, Inc. (“**Anybill**” and, together with Avalara, the “**Tax Processors**”), which processes USS’s property tax payments. The services of the Tax Processors are necessary for facilitating and streamlining USS’s tax payments so as to prevent non-compliance, which could cause USS to incur fines and other penalties. Failure to permit USS to pay the Tax Processing Fees would place a significant burden on USS’s employees who will have to devote time, energy, and effort to learn how to logistically remain compliant without the assistance of these sophisticated Tax Processors. In the twelve-month period preceding the Petition Date, USS paid approximately \$384,000 to Avalara and estimates that, as of the Petition Date, it does not owe any accrued fees to Avalara. In the twelve-month period preceding the Petition Date, USS paid approximately \$6,000 to Anybill and estimates that, as of the Petition Date, it does not owe any accrued fees to Anybill. Thus, in total, in the twelve-month period preceding the Petition Date, USS paid approximately \$390,000 in Tax Processing Fees and estimates that, as of the Petition Date, it does not owe any amount in connection with the Tax Processing Fees.

24. USS requests authority, but not direction, to (i) continue paying the Tax Processing Fees in the ordinary course, consistent with prepetition practices and (ii) pay any Tax Processing Fees that accrued or became payable before the Petition Date.

BASIS FOR RELIEF

I. THE COURT HAS AMPLE POWER TO AUTHORIZE PAYMENT OF PREPETITION TAXES AND FEES.

25. The Court may authorize the payment, or use of credits to offset, those Taxes and Fees that accrued or became payable before the Petition Date, upon three overlapping bases: under section 363(b) of the Bankruptcy Code, under section 105(a) of the Bankruptcy Code, and under the equitable “doctrine of necessity.” *Cf. Czyzewski v. Jevic*, 580 U.S. 451, 468 (2017) (noting with approval that “[c]ourts . . . have approved ‘first-day’ wage orders that allow payment of employees’ prepetition wages [and] ‘critical vendor’ orders that allow payment of essential suppliers’ prepetition invoices” where “the distributions at issue would ‘enable a successful reorganization and make even the disfavored creditors better off’”) (quoting *In re Kmart Corp.*, 359 F.3d 866, 872 (7th Cir. 2004)).

26. First, section 363(b) of the Bankruptcy Code provides, in relevant part, that “[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). To authorize the particular use of estate property under section 363(b), courts require only that the debtor “show that a sound business purpose” justifies the requested relief. *See In re Diocese of Camden*, 653 B.R. 722, 741 (Bankr. D.N.J. 2023) (“In evaluating whether a sound business purpose justifies the use, sale or lease of property under Section 363(b), courts consider a variety of factors, which essentially represent a ‘business judgment test’”) (quoting *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999)); *see also City of Rockford v. Mallinckrodt PLC (In re Mallinckrodt PLC)*, Civ. No. 21-167-LPS, 2022 WL 906458, at *6 (D. Del. Mar. 28, 2022) (“The legal standard applicable to . . . § 363(b) . . . is the business judgment test, under which a bankruptcy court will authorize debtor-initiated actions if

the debtor shows that ‘a sound business purpose justifies’ such actions.”) (quoting *Culp v. Stanziale* (*In re Culp*), 545 B.R. 827, 844 (D. Del. 2016)); *In re Filene’s Basement, LLC*, Case No. 11-13511, 2014 WL 1713416, at *12 (Bankr. D. Del. Apr. 29, 2014) (“[W]here the debtor articulates a reasonable basis for its business decisions . . . courts will generally not entertain objections to the debtor’s conduct.”) (internal quotation omitted); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (noting that section 363(b) gives the court “broad flexibility” to allow the debtor to pay prepetition wages as long as the debtor articulates a business justification).

27. Once a debtor articulates a valid business justification, a presumption exists in favor of the debtor’s business judgment. *See, e.g., Stanziale v. Nachtomi* (*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.”); *Smith v. Van Gorkom*, 488 A.2d 858, 872 (Del. 1985) (describing the business judgment rule as “a presumption that in making a business decision, the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action taken was in the best interests of the company”) (citations omitted). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

28. Second, the Court may authorize payment of prepetition claims in appropriate circumstances under § 105(a) of the Bankruptcy Code. Section 105(a) codifies bankruptcy courts’ inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor’s business or preservation of its asset value. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (noting that “it is only logical that the bankruptcy court be able to use [s]ection 105(a) of the [Bankruptcy] Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate” and holding that section 105(a) provides a statutory basis for payments where necessary to fulfill the debtor’s fiduciary duties under section 1107(a)); *In re Just for Feet, Inc.*, 242 B.R. 821, 824 (D. Del. 1999) (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for the payment of pre-petition claims”); *In re Ionosphere Clubs*, 98 B.R. at 175 (observing that the bankruptcy court’s ability to authorize

payment of pre-petition debt under section 105(a) is “not a novel concept”); *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.”).

29. *Third*, this understanding of section 105(a) of the Bankruptcy Code has its basis in the longstanding equitable “doctrine of necessity,” which allows bankruptcy courts to exercise their equitable powers to allow a debtor to make payments of critical prepetition claims that are not explicitly authorized by the Bankruptcy Code. *See In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to debtor’s continued operations); *In re Energy Future Holdings Corp.*, 561 B.R. 630, 642–643 (Bankr. D. Del. 2016) (acknowledging that the “‘necessity of payment’ rule is intended to benefit all parties and is applicable when such payment is critical to the Debtors’ reorganization”) (internal citations omitted); *CoServ, L.L.C.*, 273 B.R. at 497 (recognizing the doctrine of necessity for purposes of approving a motion to pay prepetition claims). The doctrine of necessity promotes a debtor’s rehabilitation, which is “the paramount policy and goal of Chapter 11.” *In re Ionosphere Clubs, Inc.*, 98 B.R. at 175–176 (“The ability of a Bankruptcy Court to authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.”); *see also In re Just for Feet, Inc.*, 242 B.R. at 825–826 (“The necessity of payment doctrine recognizes that paying certain pre-petition claims may be necessary to realize the goal of chapter 11—a successful reorganization.”) (citing *In re Lehigh & New Eng. Ry. Co.*, 657 F.2d at 581); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, (*In re James A. Phillips, Inc.*), 29 B.R. 391, 398 (S.D.N.Y. 1983).

30. Moreover, courts have held that, under some circumstances, a debtor can satisfy its fiduciary duties only by paying certain prepetition claims to the extent authorized by the Court. *See, e.g., CoServ, L.L.C.*, 273 B.R. at 497 (noting instances in which a debtor can fulfill its fiduciary duties “only . . . by the preplan satisfaction of a prepetition claim”). This independent reason should

provide additional comfort to the Court that, as explained below, the requested relief is in the best interest of USS's estates.

II. SOUND BUSINESS PURPOSE EXISTS FOR PAYING PREPETITION TAXES AND FEES.

A. Payment of Taxes and Fees Is Essential to USS's Business

31. USS's ability to pay Taxes and Fees, regardless of whether they accrued or became payable pre- or postpetition, is necessary to preserve its value. As discussed herein, payment of the Taxes and Fees will benefit USS's estates and creditors by, among other things, (a) permitting USS to continue operating its business without interruption, (b) avoiding interest, late fees, penalties, and other charges, and (c) avoiding the initiation of audits by the Authorities, which would unnecessarily divert USS's attention from the tasks required by the reorganization process at a critical time.

32. Nonpayment may cause the Authorities to take precipitous actions, including asserting liens or seeking to lift the automatic stay, imposing civil or criminal penalties, or modifying, suspending, or revoking licenses that are necessary to USS's continued operations. Any new audits could result in the imposition of further Audit Amounts and would serve as a distraction for and burden on USS's management and employees. Any of the foregoing could disrupt USS's day-to-day operations and impose significant costs on the estates. Failure to satisfy certain of the Taxes and Fees may jeopardize USS's good standing necessary for operating in the jurisdictions in which it does business. Accordingly, it is in the best interest of USS and its creditors to avoid these adverse consequences.

33. Additionally, if certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from USS's directors and officers, which will divert their attention from the administration of these cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (finding director personally liable for unpaid taxes, noting “[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”) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)).

34. Thus, USS seeks authority to pay, or use credits to offset, all Taxes and Fees in the ordinary course of business during the course of these cases, including all Taxes and Fees that accrued and were unpaid (in whole or in part) as of the Petition Date or were incurred for prepetition periods but did not become due until after the Petition Date, in each case, in accordance with any orders of the Court authorizing USS’s use of cash collateral and any budget in connection with such use of cash collateral. USS further requests that, prior to making a payment to any of the Authorities pursuant to the approval it is seeking by this Motion, USS be authorized, in its sole discretion and without further notice or hearing, to settle all or some of the claims (in whole or in part) on account of the Taxes and Fees for less than the asserted amounts.

B. Payment of Taxes and Fees Will Not Impair the Interests of Other Creditors.

35. Honoring USS’s obligations with respect to Taxes and Fees, including those that accrued prepetition, will not impair the interests of other creditors, both because those payments are necessary to support USS’s business value and because many of the Authorities would in any event be entitled to full satisfaction of their claims on account of the Taxes and Fees, as 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. *See In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance . . . certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time-frame is simple common sense.”).

1. Prepetition Obligations for Taxes and Fees May Be Secured or Entitled to Priority

36. Most, if not all, of the prepetition Taxes are entitled to priority status under section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8)(A) (affording priority status for “a

tax on or measured by income or gross receipts for a taxable year ending on or before the date of the filing of the petition”); *id.* § 507(a)(8)(B) (affording priority status for “a property tax incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition”); *id.* § 507(a)(8)(C) (affording priority status for “a tax required to be collected or withheld and for which the debtor is liable in whatever capacity”); *id.* § 507(a)(8)(E)(i) (affording priority status for “an excise tax on . . . a transaction occurring before the date of the filing of the petition”); *id.* § 507(a)(8)(F) (affording priority status for “a customs duty arising out of the importation of merchandise”); *id.* § 507(a)(8)(G) (affording priority status for “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”).

37. In addition, certain of the prepetition Taxes and Fees, such as the Property Taxes, may be secured by liens on USS’s property. Arguably, the relation back of a tax lien to the assessment or the tax-status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by § 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of some of these liens may not be stayed. *See* 11 U.S.C. § 362(b)(18) (automatic stay does not apply to “the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition”); *see also* 3 Collier on Bankruptcy ¶ 362.05[17] (16th ed. rev. 2022) (noting that section 362(b)(18) of Bankruptcy Code reversed case law “that had held that creation of [statutory lien for ad valorem property taxes] violated automatic stay”). Thus, USS’s failure to pay Property Taxes, for example, may increase the amount of secured claims against the estates.

38. In sum, payment of most of the prepetition Taxes and Fees likely will give the Authorities no more than what they would be entitled to receive under any chapter 11 plan. On the other hand, paying all Taxes and Fees at this time will prevent USS from incurring interest and penalties that could otherwise accrue during the Chapter 11 Cases.

2. Funds Earmarked to Pay Certain Taxes May Not Be Property of the Estates.

39. 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 debtor’s 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).

40. Certain Taxes, such as the Sales and Use Taxes, are collected and held in trust for the benefit of the relevant Authorities, and, as such, are not property of USS’s estates under section 541(d) of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that payment of trust fund taxes is not subject to avoidance because such funds are not estate property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *DuCharmes & Co. v. Mich. (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) (holding that sales tax required by state law to be collected by sellers from customers is a “trust fund” tax); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435-436 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue (In re Rosenow)*, 715 F.2d 277, 279-282 (7th Cir. 1983) (same). Because USS may hold the collected funds in trust for the relevant Authorities, it may have no equitable interest in these funds and should be permitted to remit them to the respective Authorities entitled to collect them.

41. Courts in this district routinely grant similar relief in large chapter 11 cases. *See, e.g., In re New Rite Aid, LLC*, Case No. 25-14861 (MBK) (Bankr. D.N.J. June 9, 2025) [Docket No. 774] (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Del Monte Foods Corp. II Inc.*, Case No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 5, 2025) [Docket No. 308] (similar relief); *In re Thrasio Holdings, Inc.*, Case No. 24-11840 (CMG) (Bankr. D.N.J. Apr. 4, 2024) [Docket No. 301] (similar relief); *In re Invitae Corp.*, Case No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) [Docket No. 199] (similar relief); *In re Careismatic Brands, LLC*, Case No. 24-10561 (VFP) (Bankr. D.N.J. Mar. 1, 2024) [Docket No. 358] (similar relief).

42. Accordingly, USS believes, in its sound business judgment, that payment of prepetition Taxes and Fees is amply justified, and that it should be granted the relief requested herein.

III. PROCESSING OF CHECKS AND ELECTRONIC FUND TRANSFERS SHOULD BE AUTHORIZED

43. USS has sufficient funds to pay the amounts described in this Motion in the ordinary course of business. In addition, under USS's existing cash management system, USS can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, USS believes that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, USS respectfully requests that the Court authorize, but not direct, all applicable financial institutions, when requested by USS, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

IV. THE MOTION IS PROCEDURALLY APPROPRIATE.

A. The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

44. Bankruptcy Rule 6003 allows a court to grant relief within the first twenty-one (21) days of a case to the extent that "relief is needed to avoid immediate and irreparable harm." Pursuant to that Bankruptcy Rule, the Debtors request expedited consideration of this Motion. For the reasons discussed above, entry of the Proposed Order granting this Motion immediately will avoid serious repercussions that might occur if USS is unable to pay Taxes and Fees that are already due or that fall due during the first weeks of these Chapter 11 Cases. For these reasons, the Debtors have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003, and the Motion should be granted on an expedited basis.

B. Waiver of Bankruptcy Rules 6004(a) and 6004(h)

45. To implement the foregoing successfully, the Court should waive the 21-day notice period of Bankruptcy Rules 6004(a) and 2002(a)(2), and the 14-day stay imposed by Bankruptcy Rule 6004(h).

C. Reservation of Rights

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

D. Notice

47. Notice of this Motion will be provided to (a) the Office of the U.S. Trustee for Region 3 (Newark office); (b) the creditors holding the thirty largest unsecured claims, according to the consolidated list filed by the Debtors with their petitions; (c) the administrative agent or indenture trustee (as applicable) for the ABL Facility, each of the 2024 First Lien Facilities, Amended Term Loans, and the Amended Unsecured Notes; (d) counsel to the Ad Hoc Group; (e) counsel to Clearlake Capital Group, L.P.; (f) counsel to Platinum; (g) counsel to CastleKnight; (h) the Internal Revenue Service; (i) the Office of the U.S. Attorney for the District of New Jersey; (j) all applicable banks and financial institutions; (k) each Authority; and (l) any other party that has requested notice pursuant to Bankruptcy Rule 2002. Pursuant to Complex Case Procedures § V(a)(iii)-(iv), the Debtors will also (A) post this Motion conspicuously on the noticing agent's website and (B) provide notice of an order granting the request for expedited consideration of this Motion by hand delivery, fax, email, overnight mail, or next-day U.S. mail on (1) the parties on the master service list, (2) each Authority, and (3) all applicable banks and financial institutions. The Debtors respectfully submit that no further notice is required under the circumstances.

[Remainder of page intentionally blank]

Upon the foregoing Motion, the Debtors respectfully request that the Court (a) at an initial hearing in these cases, (i) enter an order, substantially in the form attached to the Motion as **Exhibit A-1**, granting the Motion on an interim basis, and (ii) schedule a hearing for consideration of the Motion on a final basis, (b) at a subsequent hearing, enter an order, substantially in the form attached to the Motion as **Exhibit A-2**, granting the Motion on a final basis, and (c) grant such other relief as is just and proper.

Dated: December 29, 2025

Respectfully submitted,

/s/ Michael D. Sirota

COLE SCHOTZ P.C.

Michael D. Sirota

Felice R. Yudkin

Daniel J. Harris

Court Plaza North, 25 Main Street

Hackensack, NJ 07601

Telephone: 1 (201) 489-3000

MSirota@coleschotz.com

FYudkin@coleschotz.com

DHarris@coleschotz.com

- and -

MILBANK LLP

Dennis F. Dunne (*pro hac vice* pending)

Samuel A. Khalil (*pro hac vice* pending)

Matthew Brod (*pro hac vice* pending)

Lauren C. Doyle (*pro hac vice* pending)

Benjamin M. Schak (*pro hac vice* pending)

55 Hudson Yards

New York, NY 10001

Telephone: 1 (212) 530-5000

DDunne@Milbank.com

SKhalil@Milbank.com

MBrod@Milbank.com

LDoyle@Milbank.com

BSchak@Milbank.com

Proposed Co-Counsel to the Debtors

EXHIBIT A-1 TO TAXES MOTION

PROPOSED INTERIM ORDER

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

In re

UNITED SITE SERVICES, INC. *et al.*¹
Debtors.

Case No. 25-[●] (●)

Chapter 11

(Jointly Administered)

**INTERIM ORDER
AUTHORIZING PAYMENT OF CERTAIN TAXES AND FEES**

The relief set forth on the following pages, numbered three (3) through seven (7), is
ORDERED.

¹ The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”), with each one’s tax identification number, principal office address and former names and trade names, is available on the website of the Debtors’ noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Debtors’ service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.

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

MILBANK LLP

Dennis F. Dunne (*pro hac vice* pending)
Samuel A. Khalil (*pro hac vice* pending)
Matthew Brod (*pro hac vice* pending)
Lauren C. Doyle (*pro hac vice* pending)
Benjamin M. Schak (*pro hac vice* pending)
55 Hudson Yards
New York, NY 10001
Telephone: 1 (212) 530-5000
DDunne@Milbank.com
SKhalil@Milbank.com
MBrod@Milbank.com
LDoyle@Milbank.com
BSchak@Milbank.com

- and -

COLE SCHOTZ P.C.

Michael D. Sirota
Felice R. Yudkin
Daniel J. Harris
Court Plaza North, 25 Main Street
Hackensack, NJ 07601
Telephone: 1 (201) 489-3000
MSirota@coleschotz.com
FYudkin@coleschotz.com
DHarris@coleschotz.com

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

(Page 3)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Interim Order Authorizing Payment of Certain Taxes and Fees

Upon the motion (the “**Motion**”)¹ of the above-captioned debtors (collectively, the “**Debtors**”) for entry of an interim order (this “**Interim Order**”) authorizing the Debtors to (a) continue paying or otherwise satisfying its obligations on account of Taxes and Fees in the ordinary course, (b) satisfy, pay, or use certain credits to offset prepetition Taxes and Fees, (c) remit and pay any Audit Amounts that may become payable in the ordinary course of business, and (d) granting related relief; and the Court having jurisdiction to decide the Motion and to enter this Interim Order pursuant to 28 U.S.C. § 1334; and these chapter 11 cases having been referred to this Court by standing order of the U.S. District Court for the District of New Jersey; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b) upon which this Court may enter a final order consistent with Article III of the U.S. Constitution; and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, such that no other or further notice is required or necessary under the circumstances; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Interim Order; and it appearing that entry of this Interim Order on an expedited interim basis is justified to avoid immediate and irreparable harm to the Debtors’ estates; it is hereby **ORDERED** that:

1. The Motion is **GRANTED** on an interim basis as set forth herein.
2. A hearing to consider the Motion on a final basis shall be held on _____, **2026**, at _____ (**ET**). Any objection or response to entry of an order granting the Motion on a final basis shall be filed by _____, **2026**, at **4:00 p.m. (ET)**, and served so as to be actually received by (a) proposed co-counsel to the Debtors, (i) Milbank LLP, 55 Hudson Yards, New York, NY 10001 (Attn: Dennis F. Dunne (DDunne@Milbank.com), Samuel A. Khalil (SKhalil@Milbank.com), Matthew Brod (MBrod@Milbank.com), Lauren C. Doyle (LDoyle@Milbank.com), and Benjamin M. Schak

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

(Page 4)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Interim Order Authorizing Payment of Certain Taxes and Fees

(BSchak@Milbank.com)) and (ii) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, NJ 07601 (Attn: Michael D. Sirota (MSirota@coleschotz.com), Felice R. Yudkin (FYudkin@coleschotz.com), and Daniel J. Harris (DHarris@coleschotz.com)); (b) the Office of the United States Trustee for Region 3, One Newark Center, Suite 2100, Newark, NJ 07102 (Attn: Jeffrey M. Sponder (Jeffrey.M.Sponder@usdoj.gov) and Samantha S. Lieb (Samantha.Lieb2@usdoj.gov)); (c) counsel to the Ad Hoc Group, (i) Akin Gump Strauss Hauer & Feld LLP, Robert S. Strauss Tower, 2001 K Street N.W., Washington, DC 20006 (Attn: Scott L. Alberino (SAlberino@AkinGump.com)) and 2300 N. Field Street, Ste. 1800, Dallas, TX 75201 (Attn: Zach Lanier (ZLanier@AkinGump.com)) and (ii) Pashman Stein Walder Hayden, P.C., 101 Crawfords Corner Road, Ste. 4202, Holmdel, NJ 07722 (Attn: John W. Weiss (JWeiss@PashmanStein.com)); and (d) counsel to any statutory committee appointed in these Chapter 11 Cases. If no such objection is timely filed and served, the Court may enter an order granting the Motion on a final basis without convening the hearing.

3. The Debtors are authorized, but not directed, on an interim basis, to remit and pay, or use credits to offset, all postpetition Taxes and Fees (including Tax Processing Fees) in the ordinary course of business, consistent with past practices.

4. The Debtors are further authorized, but not directed, on an interim basis, to remit and pay, or use credits to offset, all Taxes and Fees that accrued and were unpaid (in whole or in part) as of the Petition Date, were incurred for prepetition periods but did not become due until after the Petition Date, or were subsequently determined by audit or otherwise to be owed for periods prior to the Petition Date. To the extent the Debtors have overpaid any Taxes or Fees, they are authorized to seek a refund or credit on account of such Taxes or Fees (collectively, **“Prepetition Taxes and Fees”**).

5. In the event the Debtors make a payment with respect to any Prepetition Taxes and Fees, and the Court subsequently determines that such Taxes and Fees (in whole or in part) are not entitled to priority status under section 507(a)(8) or section 503(b)(1)(B), the Debtors may, in their

(Page 5)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Interim Order Authorizing Payment of Certain Taxes and Fees

sole discretion, seek an order from the Court requiring a return of the paid amounts and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

6. The Debtors are authorized, but not directed, on an interim basis, to continue any offsetting practices with respect to Taxes or Fees in the ordinary of their business, consistent with past practices. This relief is without prejudice to the Debtors' rights to contest the amounts of any Taxes or Fees on any grounds they deem appropriate or the Debtors' right to request further relief related to the Taxes and Fees in the future.

7. Prior to making a payment to any of the Authorities, the Debtors are authorized, but not directed, on an interim basis, to settle some or all of the claims on account of the Taxes and Fees for less than their asserted amount without further notice or a hearing.

8. The Debtors shall (a) provide the advisors to the Ad Hoc Group with information regarding any material Audit Amounts, as well as any related disputes, that commence during the Chapter 11 Cases and (b) provide the advisors to the Ad Hoc Group five days' notice prior to entering into settlements of claims for Taxes or Fees.

9. Nothing contained in the Motion or this Interim Order or any actions taken by the Debtors pursuant to the relief granted by this Interim Order is intended (and should not be construed) as: (a) an admission as to the amount of, basis for, priority, or validity of any particular claim under the Bankruptcy Code or applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type described in the Motion or any order granting the relief requested therein; (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 the property of, the Debtors' estates, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection, or to seek avoidance of any and all liens, security interests, and other encumbrances; (g) a waiver of any claims or causes of action which

(Page 6)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Interim Order Authorizing Payment of Certain Taxes and Fees

may exist against any entity under the Bankruptcy Code or any other applicable law; (h) a waiver of the Debtors' rights to contest the commencement and/or findings of any audit or assessment by any Authority; or (i) any other creation of rights in favor of, or enhancement of the status of any claim held by, any of the Authorities.

10. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the Prepetition Taxes and Fees approved herein are authorized, but not directed, 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, but not directed, to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

11. Within two (2) business days of the entry of this Interim Order, the Debtors shall serve a copy of this Interim Order on each applicable bank and financial institution that is directed to comply with the terms of this Interim Order.

12. The Debtors are authorized, on an interim basis, to issue or effectuate, as applicable, checks, wire transfers, ACH transfers, and other debits or electronic means, in replacement of any checks or fund transfer requests that are dishonored because of the filing of the Chapter 11 Cases with respect to prepetition amounts that are authorized to be paid under this Interim Order or any other order of the Court.

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

14. Notwithstanding anything to the contrary in this Interim Order, any payment made, or authorization contained, under this Interim Order, shall be subject to the "Approved Budget" as defined in the orders of the Court approving the debtor in possession financing in these Chapter 11 Cases.

(Page 7)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Interim Order Authorizing Payment of Certain Taxes and Fees

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

16. Notwithstanding Bankruptcy Rule 6004(h) or any other provision of the Bankruptcy Rules or Local Rules, this Interim Order shall be effective and enforceable immediately upon its entry.

17. The Debtors shall serve this Interim Order, within 48 hours after its entry, by first class mail or email on the parties entitled to receive service pursuant to Local Rule 9013-5(f).

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

19. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Interim Order.

20. The Court retains jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Interim Order.

EXHIBIT A-2 TO TAXES MOTION

PROPOSED FINAL ORDER

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

In re

UNITED SITE SERVICES, INC. *et al.*¹
Debtors.

Case No. 25-[●] (●)

Chapter 11

(Jointly Administered)

**FINAL ORDER
AUTHORIZING PAYMENT OF CERTAIN TAXES AND FEES**

The relief set forth on the following pages, numbered three (3) through six (6), is
ORDERED.

¹ The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”), with each one’s tax identification number, principal office address and former names and trade names, is available on the website of the Debtors’ noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Debtors’ service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.

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

MILBANK LLP

Dennis F. Dunne (*pro hac vice* pending)
Samuel A. Khalil (*pro hac vice* pending)
Matthew Brod (*pro hac vice* pending)
Lauren C. Doyle (*pro hac vice* pending)
Benjamin M. Schak (*pro hac vice* pending)
55 Hudson Yards
New York, NY 10001
Telephone: 1 (212) 530-5000
DDunne@Milbank.com
SKhalil@Milbank.com
MBrod@Milbank.com
LDoyle@Milbank.com
BSchak@Milbank.com

- and -

COLE SCHOTZ P.C.

Michael D. Sirota
Felice R. Yudkin
Daniel J. Harris
Court Plaza North, 25 Main Street
Hackensack, NJ 07601
Telephone: 1 (201) 489-3000
MSirota@coleschotz.com
FYudkin@coleschotz.com
DHarris@coleschotz.com

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

(Page 3)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Final Order Authorizing Payment of Certain Taxes and Fees

Upon the motion (the “**Motion**”)¹ of the above-captioned debtors (collectively, the “**Debtors**”) for entry of a final order (this “**Final Order**”) authorizing the Debtors to (a) continue paying or otherwise satisfying its obligations on account of Taxes and Fees in the ordinary course, (b) satisfy, pay, or use certain credits to offset prepetition Taxes and Fees, (c) remit and pay any Audit Amounts that may become payable in the ordinary course of business, and (d) granting related relief; and the Court having jurisdiction to decide the Motion and to enter this Final Order pursuant to 28 U.S.C. § 1334; and these Chapter 11 Cases having been referred to this Court by standing order of the U.S. District Court for the District of New Jersey; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b) upon which this Court may enter a final order consistent with Article III of the U.S. Constitution; and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, such that no other or further notice is required or necessary under the circumstances; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Final Order; 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 remit and pay, or use credits to offset, all postpetition Taxes and Fees (including Tax Processing Fees) in the ordinary course of business, consistent with past practices.
3. The Debtors are further authorized, but not directed, to remit and pay, or use credits to offset, all Taxes and Fees that accrued and were unpaid (in whole or in part) as of the Petition Date, were incurred for prepetition periods but did not become due until after the Petition Date, or were subsequently determined by audit or otherwise to be owed for periods prior to the Petition

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

(Page 4)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Final Order Authorizing Payment of Certain Taxes and Fees

Date. To the extent the Debtors have overpaid any Taxes or Fees, they are authorized to seek a refund or credit on account of such Taxes or Fees (collectively, “**Prepetition Taxes and Fees**”).

4. In the event the Debtors make a payment with respect to any Prepetition Taxes and Fees, and the Court subsequently determines that such Taxes and Fees (in whole or in part) are not entitled to priority status under section 507(a)(8) or section 503(b)(1)(B), the Debtors may, in their sole discretion, seek an order from the Court requiring a return of the paid amounts and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

5. The Debtors are authorized, but not directed, on a to continue any offsetting practices with respect to Taxes or Fees in the ordinary of their business, consistent with past practices. This relief is without prejudice to the Debtors’ rights to contest the amounts of any Taxes or Fees on any grounds they deem appropriate or the Debtors’ right to request further relief related to the Taxes and Fees in the future.

6. Prior to making a payment to any of the Authorities, the Debtors are authorized, but not directed, to settle some or all of the claims on account of the Taxes and Fees for less than their asserted amount without further notice or a hearing.

7. The Debtors shall (a) provide the advisors to the Ad Hoc Group with information regarding any material Audit Amounts, as well as any related disputes, that commence during the Chapter 11 Cases and (b) provide the advisors to the Ad Hoc Group five days’ notice prior to entering into settlements of claims for Taxes or Fees.

8. Nothing contained in the Motion or this Final Order or any actions taken by the Debtors pursuant to the relief requested in this Final Order is intended (and should not be construed) as: (a) an admission as to the amount of, basis for, priority, or validity of any particular claim under the Bankruptcy Code or applicable non-bankruptcy law; (b) a waiver of the Debtors’ or any other party’s right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type described in the Motion or any order granting the relief requested therein; (e) a request or authorization to assume, adopt,

(Page 5)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Final Order Authorizing Payment of Certain Taxes and Fees

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 the property of, the Debtors' estates, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection, or to seek avoidance of any and all liens, security interests, and other encumbrances; (g) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law; (h) a waiver of the Debtors' rights to contest the commencement and/or findings of any audit or assessment by any Authority; or (i) any other creation of rights in favor of, or enhancement of the status of any claim held by, any of the Authorities.

9. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the Prepetition Taxes and Fees approved herein are authorized, but not directed, 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, but not directed, to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

10. Within two (2) business days of the entry of this Final Order, the Debtors shall serve a copy of this Final Order on each applicable bank and financial institution that is directed to comply with the terms of this Final Order.

11. The Debtors are authorized, to issue or effectuate, as applicable, checks, wire transfers, ACH transfers, and other debits or electronic means, in replacement of any checks or fund transfer requests that are dishonored because of the filing of the Chapter 11 Cases with respect to prepetition amounts that are authorized to be paid under this Final Order or any other order of the Court.

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

(Page 6)

Debtors: United Site Services, Inc. *et al.*

Case No.: 25-[●] (●)

Caption of Order: Final Order Authorizing Payment of Certain Taxes and Fees

13. Notwithstanding anything to the contrary in this Final Order, any payment made, or authorization contained, under this Final Order, shall be subject to the “Approved Budget” as defined in the orders of the Court approving the debtor in possession financing in these Chapter 11 Cases.

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

15. Notwithstanding Bankruptcy Rule 6004(h) any other provision of the Bankruptcy Rules or Local Rules, this Final Order shall be effective and enforceable immediately upon its entry.

16. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Final Order.

17. The Court retains jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Final Order.

EXHIBIT B TO TAXES MOTION

TAX AUTHORITIES

Taxing Authority	Tax Type
ADA COUNTY TREASURER	PROPERTY TAX
ADAMS COUNTY TREASURER	PROPERTY TAX
ALABAMA DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
ALAMEDA COUNTY, CA DEPARTMENT OF HEALTH	BUSINESS LICENSE / REGULATORY FEES
ALLEGHENY VALLEY JOINT SEWAGE AUTHORITY	BUSINESS LICENSE / REGULATORY FEES
ANN HARRIS BENNETT	PROPERTY TAX
ANNE ARUNDEL COUNTY	PROPERTY TAX
ANNE ARUNDEL COUNTY PE	BUSINESS LICENSE / REGULATORY FEES
ARIZONA DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
ARIZONA DEPARTMENT OF TRANSPORTATION	BUSINESS LICENSE / REGULATORY FEES
ARKANSAS DEPARTMENT OF FINANCE & ADMINISTRATION	SALES TAX
ASCENSION, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
AUTOMOTIVE RENTALS INC (D/B/A: HOLMAN)	REGULATORY FEES
AZ DEQ	BUSINESS LICENSE / REGULATORY FEES
BEAUREGARD, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
BEST PASS, INC.	REGULATORY FEES
BEVERLY, MA	BUSINESS LICENSE / REGULATORY FEES
BILLY HAMMOCK, REVENUE COMMISSIONER	PROPERTY TAX
BOSSIER, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
BOURNE, MA	BUSINESS LICENSE / REGULATORY FEES
BRANFORD TAX COLLECTOR	PROPERTY TAX
BRAZORIA COUNTY TAX OFFICE	PROPERTY TAX
BREWSTER, MA	BUSINESS LICENSE / REGULATORY FEES
BROWARD COUNTY TAX COLLECTOR	PROPERTY TAX
BROWARD COUNTY, FL	BUSINESS LICENSE / REGULATORY FEES
BRYAN A. BLAKEMAN - COLUMBIANA COUNTY TREASURY	PROPERTY TAX
BURBANK, CA	BUSINESS LICENSE / REGULATORY FEES
BUREAU OF FORESTRY	BUSINESS LICENSE / REGULATORY FEES
BUREAU OF REVENUE AND TAXATION	PROPERTY TAX
CADDO, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX

Taxing Authority	Tax Type
CALAVERAS COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
CALCASIEU, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
CALHOUN COUNTY APPRAISAL DISTRICT	PROPERTY TAX
CALIFORNIA AIR RESOURCES BOARD	BUSINESS LICENSE / REGULATORY FEES
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	SALES TAX; USE TAX
CALIFORNIA FRANCHISE TAX BOARD	INCOME TAX
CARROLL COUNTY, OH	BUSINESS LICENSE / REGULATORY FEES
CENTRAL NEVADA HEALTH	BUSINESS LICENSE / REGULATORY FEES
CHARLES COUNTY TREASURER	PROPERTY TAX
CHARLESTON COUNTY TREASURER	PROPERTY TAX
CHELMSFORD MA HEALTH	BUSINESS LICENSE / REGULATORY FEES
CHICAGO, IL DEPARTMENT OF FINANCE	SALES TAX
CHRIS ACKERLEY, COUNTY TREASURER	PROPERTY TAX
CITY OF ARVADA, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF ATHENS, AL	BUSINESS LICENSE / REGULATORY FEES
CITY OF AURORA, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF BELLEVUE, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF BELLINGHAM, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF BOSTON	BUSINESS LICENSE / REGULATORY FEES
CITY OF BOULDER, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF BRIGHTON, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF BROOMFIELD, CO SALES TAX ADMINISTRATION DIVISION	SALES TAX
CITY OF BURLINGAME CALIFORNIA BUSINESS SUPPORT CENTER	BUSINESS LICENSE / REGULATORY FEES
CITY OF BURLINGAME, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF CASTLE PINES, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF CASTLE ROCK, CO DEPARTMENT OF REVENUE	SALES TAX
CITY OF CENTENNIAL, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF CHERRY HILLS, CO SALES TAX DEPARTMENT	SALES TAX
CITY OF CHOWCHILLA, CA	BUSINESS LICENSE / REGULATORY FEES

Taxing Authority	Tax Type
CITY OF CLOVERDALE, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF COLORADO SPRINGS, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF COMMERCE	BUSINESS LICENSE / REGULATORY FEES
CITY OF COMMERCE CITY	BUSINESS LICENSE / REGULATORY FEES
CITY OF COMMERCE CITY, CO SALES TAX DIVISION	SALES TAX
CITY OF DENVER, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF DUBLIN, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF DUPONT, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF EL MONTE, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF ENGLEWOOD, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF EVERETT, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF FAYETTEVILLE GEORGIA	BUSINESS LICENSE / REGULATORY FEES
CITY OF FORT COLLINS, CO	BUSINESS LICENSE / REGULATORY FEES
CITY OF FORT COLLINS, CO SALES TAX DEPARTMENT	SALES TAX
CITY OF GARDENA, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF GARDENA, MA	BUSINESS LICENSE / REGULATORY FEES
CITY OF GEARHART, OR	BUSINESS LICENSE / REGULATORY FEES
CITY OF GOLDEN, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF GREELEY, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF GREENWOOD VILLAGE, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF GREER, SC	BUSINESS LICENSE / REGULATORY FEES
CITY OF GRETNA	PROPERTY TAX
CITY OF HAVERHILL, MA	BUSINESS LICENSE / REGULATORY FEES
CITY OF HOUSTON, TEXAS	FRANCHISE TAX
CITY OF INGLEWOOD, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF IRWINDALE	BUSINESS LICENSE / REGULATORY FEES
CITY OF JACKSONVILLE-TAX COLLECTOR, FLORIDA	FRANCHISE TAX
CITY OF KELSO, WA DEPARTMENT OF FINANCE	SALES TAX

Taxing Authority	Tax Type
CITY OF LACEY, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF LAFAYETTE, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF LAKEWOOD, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF LITTLETON, CO REVENUE DIVISION	SALES TAX
CITY OF LONGMONT, CO SALES TAX DIVISION	SALES TAX
CITY OF LONGVIEW, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF LOUISVILLE, CO SALES TAX DIVISION	SALES TAX
CITY OF LOVELAND, CO SALES TAX DIVISION	SALES TAX
CITY OF MERCER ISLAND, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF MONROE	PROPERTY TAX
CITY OF NAPA, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF NORTH BEND, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF NORTH SALT LAKE, UT	BUSINESS LICENSE / REGULATORY FEES
CITY OF OAKLAND, CALIFORNIA	BUSINESS LICENSE / REGULATORY FEES
CITY OF OLYMPIA, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF PACIFIC, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF PARKER, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF PEABODY, MA	BUSINESS LICENSE / REGULATORY FEES
CITY OF PITTSBURG, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF PITTSFIELD, MA	BUSINESS LICENSE / REGULATORY FEES
CITY OF PROVIDENCE	PROPERTY TAX
CITY OF PUEBLO, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF SAN ANTONIO	BUSINESS LICENSE / REGULATORY FEES
CITY OF SANGER, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF SANTA ROSA	BUSINESS LICENSE / REGULATORY FEES
CITY OF SAUSALITO, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF SEATTLE, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF SNOQUALMIE, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF SPRINGFIELD	PROPERTY TAX
CITY OF STAMFORD, TAX COLLECTOR	PROPERTY TAX

Taxing Authority	Tax Type
CITY OF SUGAR LAND, TX	BUSINESS LICENSE / REGULATORY FEES
CITY OF SUISUN CITY, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF TACOMA, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF THORNTON, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF TUMWATER, WA DEPARTMENT OF FINANCE	SALES TAX
CITY OF TURLOCK, CA	BUSINESS LICENSE / REGULATORY FEES
CITY OF WARWICK - TAX	PROPERTY TAX
CITY OF WELLFORD, SC	BUSINESS LICENSE / REGULATORY FEES
CITY OF WESTMINSTER, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF WHEAT RIDGE, CO DEPARTMENT OF FINANCE	SALES TAX
CITY OF WHEELING, WV	BUSINESS LICENSE / REGULATORY FEES
CITY OF WHEELING, WV FINANCE DEPARTMENT	SALES TAX
CITY OF WINDSOR, CO SALES TAX DEPARTMENT	SALES TAX
CITY OF WOODRUFF, SC	BUSINESS LICENSE / REGULATORY FEES
CITY OF WORCESTER, MA	BUSINESS LICENSE / REGULATORY FEES
CLACKAMAS COUNTY TAX COLLECTOR	PROPERTY TAX
CLARK COUNTY ASSESSOR	PROPERTY TAX
CLARK COUNTY TREASURER	PROPERTY TAX
CLAY COUNTY DEPARTMENT OF REVENUE	FRANCHISE TAX
CLAY COUNTY ENTERPRISE FUND	FRANCHISE TAX
CLAYTON COUNTY TAX COMMISSIONER	PROPERTY TAX
COACHELLA VALLEY WATER	BUSINESS LICENSE / REGULATORY FEES
COLORADO COUNTY CENTRAL APPRAISAL DISTRICT	PROPERTY TAX
COLORADO DEPARTMENT OF REVENUE	INCOME TAX
COMMONWEALTH OF MASSACHUSETTS	INCOME TAX
COMPTROLLER OF MARYLAND	INCOME TAX
CONCORD, MA	BUSINESS LICENSE / REGULATORY FEES
CONNECTICUT DEPARTMENT OF REVENUE SERVICES	SALES TAX; USE TAX; INCOME TAX
CONTRA COSTA, CA EH &HM DEPT	BUSINESS LICENSE / REGULATORY FEES
COUNTY OF COLUMBIA	PROPERTY TAX

Taxing Authority	Tax Type
COUNTY OF MONTEREY	PROPERTY TAX
COUNTY OF ORANGE	PROPERTY TAX
COUNTY OF SANTA CLARA	PROPERTY TAX
COUNTY OF TUOLUMNE, CA	BUSINESS LICENSE / REGULATORY FEES
COUNTY OF VENTURA	PROPERTY TAX
COUNTY OF VOLUSIA	FRANCHISE TAX
COUNTY TAX COLLECTOR (SLOCTC)	PROPERTY TAX
COWETA COUNTY, GA	BUSINESS LICENSE / REGULATORY FEES
COWLITZ COUNTY TREASURER	PROPERTY TAX
CT CORPORATION SYSTEM	CORP. MAINTENANCE FEES
CULPEPER COUNTY TREASURER	PROPERTY TAX
CULVER CITY, CA	BUSINESS LICENSE / REGULATORY FEES
DAN M. MIERZWA, CONTRA COSTA COUNTY TAX COLLECTOR	PROPERTY TAX
DARTMOUTH, MA	BUSINESS LICENSE / REGULATORY FEES
DAVIDSON COUNTY METROPOLITAN TRUSTEE	PROPERTY TAX
DAVIS COUNTY ASSESSOR	PROPERTY TAX
DAVIS COUNTY TREASURER	PROPERTY TAX
DAVIS COUNTY, UT	BUSINESS LICENSE / REGULATORY FEES
DAYTON & MONTGOMERY COUNTY, OH	BUSINESS LICENSE / REGULATORY FEES
DC TREASURER	INCOME TAX
DEKALB COUNTY TAX COMMISSIONER	PROPERTY TAX
DEKALB COUNTY, GA	BUSINESS LICENSE / REGULATORY FEES
DELAWARE DEPARTMENT OF REVENUE	INCOME TAX
DELAWARE DIVISION OF REVENUE	INCOME TAX
DEPARTMENT OF TAX AND COLLECTIONS	PROPERTY TAX
DEPTFORD, NJ	BUSINESS LICENSE / REGULATORY FEES
DINWIDDIE COUNTY	PROPERTY TAX
DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE	SALES TAX
DLSE PWCR	BUSINESS LICENSE / REGULATORY FEES
DNREC	BUSINESS LICENSE / REGULATORY FEES

Taxing Authority	Tax Type
DUDLEY, MA	BUSINESS LICENSE / REGULATORY FEES
DUVAL COUNTY, FL	BUSINESS LICENSE / REGULATORY FEES
EAST BATON ROUGE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
EASTON, MA BOARD OF HEALTH	BUSINESS LICENSE / REGULATORY FEES
EL PASO COUNTY TREASURER	PROPERTY TAX
FAIRFAX COUNTY, VA HEALTH	BUSINESS LICENSE / REGULATORY FEES
FAYETTE COUNTY TAX COMMISSIONER	PROPERTY TAX
FAYETTEVILLE, GA	BUSINESS LICENSE / REGULATORY FEES
FLORIDA DEPARTMENT OF REVENUE	SALES TAX; USE TAX
FONTANA, CA	BUSINESS LICENSE / REGULATORY FEES
FORSYTH COUNTY OFFICE OF TAX COMMISSIONER	PROPERTY TAX
FRANKLIN TAX COLLECTOR	PROPERTY TAX
FRANKLIN, MA	BUSINESS LICENSE / REGULATORY FEES
FRESNO COUNTY, CA DPH	BUSINESS LICENSE / REGULATORY FEES
GASTON COUNTY TAX COLLECTOR	PROPERTY TAX
GEORGIA DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
GILROY, CA	BUSINESS LICENSE / REGULATORY FEES
GLEN GARDNER, NJ	BUSINESS LICENSE / REGULATORY FEES
GREEN COVE SPRINGS FL	BUSINESS LICENSE / REGULATORY FEES
HANOVER, MA	BUSINESS LICENSE / REGULATORY FEES
HAYS COUNTY TAX OFFICE	PROPERTY TAX
HENRY C LEVY, TAX COLLECTOR, ALAMEDA COUNTY	PROPERTY TAX
HENSLER FAMILY TRUST	PROPERTY TAX
HOWARD COUNTY, MD	BUSINESS LICENSE / REGULATORY FEES
HUDSON, MA	BUSINESS LICENSE / REGULATORY FEES
HUNTINGTON BEACH, CA	BUSINESS LICENSE / REGULATORY FEES
IBERVILLE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX

Taxing Authority	Tax Type
IDAHO STATE TAX COMMISSION	SALES TAX; INCOME TAX
ILLINOIS DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
INDIANA DEPARTMENT OF REVENUE	SALES TAX
INDIO, CA	BUSINESS LICENSE / REGULATORY FEES
INTEGRA WATER	BUSINESS LICENSE / REGULATORY FEES
IOWA DEPARTMENT OF REVENUE	SALES TAX
IPERMIT	REGULATORY FEES
JASPER COUNTY DELINQUENT TAX COLLECTOR	PROPERTY TAX
JEFF YEAGER - CARROLL COUNTY TREASURER	PROPERTY TAX
JEFFERSON COUNTY TAX A/C	PROPERTY TAX
JEFFERSON DAVIS, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
JEFFERSON, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
JENNIFER ESCOBAR TAX ASSESSOR - COLLECTOR	PROPERTY TAX
JENNIFER PERKINS DINWIDDIE COUNTY TREASURER	PROPERTY TAX
JIM OVERTON, TAX COLLECTOR	PROPERTY TAX
JOE G TEDDER, TAX COLLECTOR	PROPERTY TAX
JOHN R. AMES, CTA	PROPERTY TAX
JORDAN KAUFMAN, KERN COUNTY TREASURER	PROPERTY TAX
JOSEPHINE COUNTY TAX OFFICE	PROPERTY TAX
JUSTIN MCMICHAEL, COWETA COUNTY TAX COMMISSIONER	PROPERTY TAX
KANSAS DEPARTMENT OF REVENUE	SALES TAX
KENTUCKY DEPARTMENT OF REVENUE	SALES TAX
KENTUCKY STATE TREASURER	INCOME TAX
KERN COUNTY ENVIRONMENTAL HEALTH	BUSINESS LICENSE / REGULATORY FEES
KIM HASTIE, MOBILE COUNTY REVENUE COMMISSIONER	PROPERTY TAX
KING COUNTY TREASURY	PROPERTY TAX
KLAMATH COUNTY TAX COLLECTOR	PROPERTY TAX
KRISTIN R. BULANEK, BRAZORIA COUNTY TAX ASSESSOR	PROPERTY TAX
LA COUNTY PUBLIC HEALTH	BUSINESS LICENSE / REGULATORY FEES
LA QUINTA, CA	BUSINESS LICENSE / REGULATORY FEES
LACO PUBLIC HEALTH	BUSINESS LICENSE / REGULATORY FEES
LAFAYETTE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
LAFOURCHE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX

Taxing Authority	Tax Type
LANE COUNTY TAX COLLECTOR	PROPERTY TAX
LAURIE A. ZANESKI - RECEIVER OF TAXES	PROPERTY TAX
LEE COUNTY TAX COLLECTOR	PROPERTY TAX
LENOX, MA	BUSINESS LICENSE / REGULATORY FEES
LEXINGTON, MA	BUSINESS LICENSE / REGULATORY FEES
LIVE OAK COUNTY APPRAISAL DISCTICT	PROPERTY TAX
LIVINGSTON, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
LOS ANGELES COUNTY TAX COLLECTOR	PROPERTY TAX
LOUDOUN COUNTY, VA	BUSINESS LICENSE / REGULATORY FEES
LOUISIANA DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
MADERA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
MADERA COUNTY, CA EHS	BUSINESS LICENSE / REGULATORY FEES
MADISON COUNTY TAX COLLECTOR	PROPERTY TAX
MADISON COUNTY, AL	BUSINESS LICENSE / REGULATORY FEES
MAINE DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES	SALES TAX
MARICOPA COUNTY TREASURER	PROPERTY TAX
MARICOPA COUNTY, AZ	BUSINESS LICENSE / REGULATORY FEES
MARLBOROUGH, MA	BUSINESS LICENSE / REGULATORY FEES
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	SALES TAX
MARYLAND DEPARTMENT OF REVENUE	INCOME TAX
MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION	PROPERTY TAX
MASSACHUSETTS DEPARTMENT OF REVENUE	SALES TAX
MATTHEW JENNINGS, RIVERSIDE COUNTY TREASURER - TAX COLLECTOR	PROPERTY TAX
MECKLENBURG COUNTY TAX COLLECTOR	PROPERTY TAX
MELBOURNE, FL	BUSINESS LICENSE / REGULATORY FEES
MIAMI-DADE, OFFICE OF THE TAX COLLECTOR	PROPERTY TAX
MICHIGAN DEPARTMENT OF TREASURY	SALES TAX
MIDLAND CENTRAL APPRAISAL DISTRICT	PROPERTY TAX
MINNESOTA DEPARTMENT OF REVENUE	SALES TAX

Taxing Authority	Tax Type
MISSISSIPPI DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
MISSOURI DEPARTMENT OF REVENUE	SALES TAX
MONTEREY COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
MONTGOMERY COUNTY	BUSINESS LICENSE / REGULATORY FEES
NANCY C. MILLAN, TAX COLLECTOR	PROPERTY TAX
NAPA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
NAR OHIO	PROPERTY TAX
NATICK, MA	BUSINESS LICENSE / REGULATORY FEES
NC DEPARTMENT OF ENVIRONMENTAL QUALITY	BUSINESS LICENSE / REGULATORY FEES
NC DEQ	BUSINESS LICENSE / REGULATORY FEES
NEVADA DEPARTMENT OF TAXATION	SALES TAX
NEW CASTLE CNTY LAND	BUSINESS LICENSE / REGULATORY FEES
NEW CASTLE SANITATION AUTHORITY SEWAGE SYSTEM	BUSINESS LICENSE / REGULATORY FEES
NEW JERSEY DEPARTMENT OF TAXATION	INCOME TAX
NEW JERSEY DIVISION OF TAXATION	SALES TAX; USE TAX
NEW KENT COUNTY TREASURER	PROPERTY TAX
NEW MEXICO TAXATION AND REVENUE DEPARTMENT	SALES TAX; INCOME TAX
NEW YORK CITY DEPARTMENT OF FINANCE	INCOME TAX
NEW YORK DEPARTMENT OF TAXATION AND FINANCE	SALES TAX; USE TAX
NEW YORK STATE CORPORATION TAX	INCOME TAX
NEWBURYPORT, MA	BUSINESS LICENSE / REGULATORY FEES
NEWTON, MA	BUSINESS LICENSE / REGULATORY FEES
NJ BUSINESS SERVICES	BUSINESS LICENSE / REGULATORY FEES
NJ DES	BUSINESS LICENSE / REGULATORY FEES
NORTH ANDOVER, MA	BUSINESS LICENSE / REGULATORY FEES
NORTH CAROLINA DEPARTMENT OF REVENUE	SALES TAX; USE TAX; INCOME TAX
NORTHBOROUGH, MA	BUSINESS LICENSE / REGULATORY FEES

Taxing Authority	Tax Type
NORTHERN NEVADA PUBLIC HEALTH	BUSINESS LICENSE / REGULATORY FEES
NORTHERN NEVADA, DISTRICT HEALTH EHS	BUSINESS LICENSE / REGULATORY FEES
NORTON, MA	BUSINESS LICENSE / REGULATORY FEES
NUECES COUNTY	PROPERTY TAX
NV DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	BUSINESS LICENSE / REGULATORY FEES
NV ENV	BUSINESS LICENSE / REGULATORY FEES
NYSDOL	BUSINESS LICENSE / REGULATORY FEES
OHIO DEPARTMENT OF TAXATION	SALES TAX; USE TAX
OKLAHOMA STATE TAX COMMISSIONER	SALES TAX; INCOME TAX
ORANGE COUNTY, FL	BUSINESS LICENSE / REGULATORY FEES
OREGON DEPARTMENT OF REVENUE	INCOME TAX
OREGON DEQ	BUSINESS LICENSE / REGULATORY FEES
OREN L. BRADY III, SPARTANBURG COUNTY TREASURER	PROPERTY TAX
ORLEANS, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
OSCEOLA COUNTY, FL	BUSINESS LICENSE / REGULATORY FEES
OUACHITA, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
OXFORD, MA	BUSINESS LICENSE / REGULATORY FEES
PA ST PARKS AND FOREST	BUSINESS LICENSE / REGULATORY FEES
PAYETTE COUNTY TAX COLLECTOR	PROPERTY TAX
PENNSYLVANIA DEPARTMENT OF REVENUE	SALES TAX; USE TAX; INCOME TAX
PERSHING COUNTY, NV	BUSINESS LICENSE / REGULATORY FEES
PGC DPIE	BUSINESS LICENSE / REGULATORY FEES
PHILADELPHIA, PENNSYLVANIA DEPARTMENT OF REVENUE	INCOME TAX
PIERCE COUNTY FINANCE	PROPERTY TAX
PIMA COUNTY, AZ	BUSINESS LICENSE / REGULATORY FEES
PLACER COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
PLAQUEMINES PARISH SHERIFF'S OFFICE	PROPERTY TAX

Taxing Authority	Tax Type
PLAQUEMINES, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
PLYMOUTH, MA	BUSINESS LICENSE / REGULATORY FEES
PORTLAND, OREGON REVENUE DIVISION	INCOME TAX
PRINCE GEORGE'S COUNTY, MD	PROPERTY TAX
PRINCE WILLIAM COUNTY	PROPERTY TAX
PROVINCETOWN, MA	BUSINESS LICENSE / REGULATORY FEES
PUEBLO COUNTY TREASURER	PROPERTY TAX
PUEBLO, CO PUBLIC WORKS	BUSINESS LICENSE / REGULATORY FEES
READING, MA	BUSINESS LICENSE / REGULATORY FEES
REEDLEY, CA	BUSINESS LICENSE / REGULATORY FEES
RHODE ISLAND DIVISION OF TAXATION	SALES TAX
RICHLAND CNTY OH HLTH	BUSINESS LICENSE / REGULATORY FEES
ROBERT P. WEBRE, SHERIFF & TAX COLLECTOR	PROPERTY TAX
RUTH PIETRUSZEWSKI, TAX COLLECTOR	PROPERTY TAX
RYAN WALL, TAX COLLECTOR	PROPERTY TAX
SACRAMENTO COUNTY	PROPERTY TAX
SACRAMENTO COUNTY TAX COLLECTOR	PROPERTY TAX
SALT LAKE COUNTY ASSESSOR	PROPERTY TAX
SALT LAKE COUNTY ASSESSOR - PERSONAL PROPERTY DIVISION	PROPERTY TAX
SALT LAKE COUNTY TREASURER	PROPERTY TAX
SAMUEL WADE MCCORD, BIBB COUNTY TAX COMMISSIONER	PROPERTY TAX
SAN BERNARDINO COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
SAN DIEGO COUNTY, CA DEH	BUSINESS LICENSE / REGULATORY FEES
SAN JOSE, CA FIRE DEPARTMENT	BUSINESS LICENSE / REGULATORY FEES
SAN LUIS CO.	BUSINESS LICENSE / REGULATORY FEES
SAN LUIS OBISPO COUNTY, CA EHS	BUSINESS LICENSE / REGULATORY FEES
SANGER, CA	BUSINESS LICENSE / REGULATORY FEES
SANTA BARBARA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES

Taxing Authority	Tax Type
SANTA BARBARA COUNTY, EHS	BUSINESS LICENSE / REGULATORY FEES
SANTA CRUZ COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
SBC TAX COLLECTOR	PROPERTY TAX
SCC DTAC	PROPERTY TAX
SCDES	BUSINESS LICENSE / REGULATORY FEES
SCITUATE, MA	BUSINESS LICENSE / REGULATORY FEES
SCOTT RANDOLPH, ORANGE COUNTY TAX COLLECTOR	PROPERTY TAX
SDTTC	PROPERTY TAX
SECRETARY OF STATE OF CONNECTICUT	CORP. MAINTENANCE FEES
SEEKONK, MA	BUSINESS LICENSE / REGULATORY FEES
SHARON, MA	BUSINESS LICENSE / REGULATORY FEES
SHERIFF AND TAX COLLECTOR	PROPERTY TAX
SHREWSBURY, MA	BUSINESS LICENSE / REGULATORY FEES
SKAGIT COUNTY TREASURER	PROPERTY TAX
SLCO HEALTH DEPT	BUSINESS LICENSE / REGULATORY FEES
SOLANO COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
SONOMA COUNTY TAX COLLECTOR	PROPERTY TAX
SOUTH CAROLINA DEPARTMENT OF REVENUE	SALES TAX; INCOME TAX
SOUTH HADLEY, MA	BUSINESS LICENSE / REGULATORY FEES
SPTEG COUNTY TAX COLLECTOR	PROPERTY TAX
ST JOHNS COUNTY SOLID WASTE	FRANCHISE TAX
ST. BERNARD, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
ST. CHARLES, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
ST. HELENA, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
ST. JAMES, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
ST. JOHN, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
ST. TAMMANY, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
STANISLAUS COUNTY TAX COLLECTOR	PROPERTY TAX
STANISLAUS COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
STARK COUNTY TREASURER	PROPERTY TAX

Taxing Authority	Tax Type
STATE OF ARIZONA	BUSINESS LICENSE / REGULATORY FEES
STATE OF CALIFORNIA	BUSINESS LICENSE / REGULATORY FEES
STATE OF DELAWARE	BUSINESS LICENSE / REGULATORY FEES
STATE OF NEW HAMPSHIRE	CORP. MAINTENANCE FEES
STATE OF NEW HAMPSHIRE OFFICE OF STATE TREASURER	CORP. MAINTENANCE FEES
STATE OF NEW JERSEY	CORP. MAINTENANCE FEES
STATE OF UTAH	CORP. MAINTENANCE FEES
STATE OF VIRGINIA	BUSINESS LICENSE / REGULATORY FEES
STATE OF WASHINGTON	CORP. MAINTENANCE FEES
STATE OF WYOMING	CORP. MAINTENANCE FEES
STEVE STEWART, BARTOW CO TAX COMMISSIONER	PROPERTY TAX
STINSON BEACH, CA	BUSINESS LICENSE / REGULATORY FEES
STOCKBRIDGE, MA	BUSINESS LICENSE / REGULATORY FEES
SUFFOLK COUNTY	BUSINESS LICENSE / REGULATORY FEES
SUMMIT COUNTY, UT	BUSINESS LICENSE / REGULATORY FEES
SUTTON, MA	BUSINESS LICENSE / REGULATORY FEES
SWEETWATER COUNTY TREASURER	PROPERTY TAX
TACOMA PIERCE CTY HEAL	BUSINESS LICENSE / REGULATORY FEES
TANGIPAHOA, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
TAX APPRAISAL DISTRICT OF BELL COUNTY	PROPERTY TAX
TAX COLLECTOR, NORTH HAVEN	PROPERTY TAX
TAX COLLECTOR, PALM BEACH	PROPERTY TAX
TAX COLLECTOR, TOWN OF FRANKLIN	PROPERTY TAX
TCEQ	BUSINESS LICENSE / REGULATORY FEES
TENNESSEE DEPARTMENT OF REVENUE	SALES TAX; USE TAX; INCOME TAX
TERREBONNE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
TEWKSBURY, MA	BUSINESS LICENSE / REGULATORY FEES
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	SALES TAX; USE TAX; INCOME TAX

Taxing Authority	Tax Type
TOWN OF ACTON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF AMHERST, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF ANDOVER, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF AVON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF BELLINGHAM, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF BRANFORD	PROPERTY TAX
TOWN OF BRIDGEWATER, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF BURLINGTON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF DENNIS, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF EAST WINDSOR	PROPERTY TAX
TOWN OF FALMOUTH, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF FOXBOROUGH	PROPERTY TAX
TOWN OF FOXBOROUGH, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF GREAT ON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF HANSON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF HARWICH, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF HILLSBOROUGH, CA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF MANSFIELD	PROPERTY TAX
TOWN OF MANSFIELD, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF MIDDLEBOROUGH, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF MILTON, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF NEEDHAM, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF NORFOLK, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF NORTH ATTLEBO, MA	BUSINESS LICENSE / REGULATORY FEES

Taxing Authority	Tax Type
TOWN OF NORTHBOROUGH	PROPERTY TAX
TOWN OF REHOBOTH, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF SANDWICH	PROPERTY TAX
TOWN OF SEABROOK, SC	BUSINESS LICENSE / REGULATORY FEES
TOWN OF WAKEFIELD, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF WAYLAND, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF WELLESLEY, MA	BUSINESS LICENSE / REGULATORY FEES
TOWN OF WESTBOROUGH	PROPERTY TAX
TOWN OF WHITMAN, MA	BUSINESS LICENSE / REGULATORY FEES
TRAVIS COUNTY TAX OFFICE	PROPERTY TAX
TREASURER-STATE OF NEW JERSEY	CORP. MAINTENANCE FEES
TREASURER-STATE OF NH	CORP. MAINTENANCE FEES
TUOLUMNE COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
TUSCARAWAS COUNTY, OH	BUSINESS LICENSE / REGULATORY FEES
UNIFIED FIRE AUTHORITY	BUSINESS LICENSE / REGULATORY FEES
UNION COUNTY TAX OFFICE	PROPERTY TAX
UTAH STATE TAX COMMISSION	SALES TAX; INCOME TAX
VENTURA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
VENTURA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
VERMONT DEPARTMENT OF TAXES	INCOME TAX
VIRGINIA DEPARTMENT OF TAXATION	SALES TAX; INCOME TAX
WA DEPT. OF REVENUE	BUSINESS LICENSE / REGULATORY FEES
WAKE COUNTY TAX ADMINISTRATION	PROPERTY TAX
WALPOLE, MA	BUSINESS LICENSE / REGULATORY FEES
WARREN COUNTY, OH	BUSINESS LICENSE / REGULATORY FEES
WASHINGTON COUNTY, OR	PROPERTY TAX
WASHINGTON DEPARTMENT OF REVENUE	SALES TAX; USE TAX
WASHINGTON, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX

Taxing Authority	Tax Type
WASHOE COUNTY TREASURER	PROPERTY TAX
WASHOE COUNTY, DISTRICT HEALTH EHS	BUSINESS LICENSE / REGULATORY FEES
WEBSTER, MA	BUSINESS LICENSE / REGULATORY FEES
WELD COUNTY HEALTH ENV SR	BUSINESS LICENSE / REGULATORY FEES
WELD COUNTY TREASURER	PROPERTY TAX
WENDY BURGESS, TAX ASSESSOR - COLLECTOR	PROPERTY TAX
WEST BATON ROUGE, LA PARISH REVENUE TAXATION DEPARTMENT	SALES TAX
WEST VIRGINIA DEPARTMENT OF REVENUE	SALES TAX
WEST VIRGINIA STATE TAX DEPARTMENT	INCOME TAX
WESTWOOD, MA	BUSINESS LICENSE / REGULATORY FEES
WILL ROBERTS - TAX COLLECTOR	PROPERTY TAX
WILMINGTON, DE	BUSINESS LICENSE / REGULATORY FEES
WISCONSIN DEPARTMENT OF REVENUE	SALES TAX
WORCESTER, MA	BUSINESS LICENSE / REGULATORY FEES
WRENTHAM, MA	BUSINESS LICENSE / REGULATORY FEES
WYOMING DEPARTMENT OF REVENUE	SALES TAX; USE TAX
YARMOUTH, MA	BUSINESS LICENSE / REGULATORY FEES
YOLO COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES
YUBA COUNTY, CA	BUSINESS LICENSE / REGULATORY FEES