

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

In re:

SUGARFINA, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-11973 (KBO)

(Joint Administration Requested)

**DEBTORS' MOTION PURSUANT TO SECTIONS 105(a), 507 (a)(8), and 541(d)
OF THE BANKRUPTCY CODE FOR AN INTERIM AND FINAL ORDER: (1)
AUTHORIZING PAYMENT OF PREPETITION SALES, USE, AND FRANCHISE
TAX AND OTHER SIMILAR TAXES AND FEES; AND (2) AUTHORIZING BANKS
AND OTHER FINANCIAL INSTITUTIONS TO RECEIVE, PROCESS, HONOR
AND PAY CHECKS ISSUED AND ELECTRONIC PAYMENTS
REQUESTS MADE RELATED TO SUCH TAXES AND FEES**

The above-captioned debtors and debtors-in-possession (collectively, the "Debtors"), by their undersigned counsel, hereby move (the "Motion") for the entry of an interim and final order, substantially in the form annexed hereto as Exhibit A and Exhibit B, pursuant to sections 105(a), 507(a)(8), and 541(d) of title 11 of the United States Code (the "Bankruptcy Code") (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes, including, sales and use taxes, franchise and income taxes, regulatory fees, permits and similar taxes and fees in the ordinary course of business, as the Debtors, in their sole discretion, deem necessary; and (ii) authorizing banks and financial institutions to receive, process, honor and pay all checks and transfers related thereto. In support of this Motion, the Debtors rely on *Declaration of Lance Miller in Support of*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number or Canadian Revenue Agency, as applicable are (1) Sugarfina, Inc., a Delaware corporation (4356), (2) Sugarfina International, LLC, a Delaware limited liability company (1254) and (3) Sugarfina (Canada), Ltd. (4480). The location of the Debtors' corporate headquarters is 1700 E. Walnut Ave., 5th Floor, El Segundo, California 90245.

First Day Motions (the “First Day Declaration”). In further support of this Motion, the Debtors submit as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent pursuant to Rule 9013-l(f) to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief sought herein are sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code.

BACKGROUND

4. On September 6, 2019, the Debtors commenced these cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code (the “Petition Date”). The Debtors have continued in the possession of their property and have continued to operate and manage their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner or committee has been appointed in the Debtors' chapter 11 cases.

5. The factual background regarding the Debtors, including their current and historical

business operations and the events precipitating the chapter 11 filings, is set forth in detail in the First Day Declaration filed concurrently herewith and fully incorporated herein by reference.

The Debtors' Tax Obligations

6. In the ordinary course of business, the Debtors incur or collect and remit certain taxes including sales, use, franchise, property, business, and various other taxes, fees, charges, and assessments (the “Taxes and Fees”). The Debtors pay such Taxes and Fees to federal, state, and local taxing and other governmental authorities and/or municipal or governmental subdivisions or agencies of those states and/or countries (the “Taxing Authorities”) in connection with the operation of their businesses and the sale of their products or services at store locations, or through shipments of products purchased through the Debtors’ websites to customers. The Taxing Authorities are set forth on Exhibit C. The Taxes and Fees are paid monthly, quarterly, semi-annually, or annually to the respective Taxing Authorities, depending on the given Tax or Fee and the relevant Taxing Authority to which it is paid. As of the Petition Date, the Debtors estimate that they owe approximately \$175,000 in unpaid Taxes and Fees, which consists of current tax obligations, and not any past due or “catch-up” payments.

7. The Debtors seek authority to pay all prepetition Taxes and Fees in the ordinary course of business owed to the Taxing Authorities; provided that payments on account of Taxes and Fees that accrued, in whole or in part, prior to the Petition Date but were not in fact paid or processed prior to the Petition Date shall not exceed \$175,000. A summary of the various taxes are described below:

A. Sales and Use Taxes

8. The Debtors collect and remit sales, use and related taxes (“Sales and Use Taxes”) to the Taxing Authorities in twenty (20) states, Washington D.C. and two (2) Canadian provinces. The Debtors' liability for Sales and Use Taxes is incurred daily through tax collection from consumers at the time of restaurant or internet sales transactions. In general, the Debtors remit such collections to the applicable Taxing Authorities generally starting on or about the twelfth day of the following month. The Debtors estimate that as of the Petition Date they owe approximately \$73,447.52 in unremitted Sales and Use Taxes. In addition, while the Debtors do not presently have any ongoing sales tax audits pending, through this Motion, the Debtors request authority to pay any amounts determined to be owed on any audits that may be commenced after the Petition Date. The Sales and Use Taxes collected by the Debtors are collected in trust for the benefit of certain taxing authorities and not property of the estate while other states the Debtors owe the collection of such taxes for the benefit of such taxing authorities.

B. Franchise and Income Taxes

9. The Debtors are required to pay franchise taxes (the “Franchise Taxes”) to certain Taxing Authorities to operate their businesses in the applicable taxing jurisdiction. Certain states may refuse to qualify a debtor to do business in a state or recognize a name change, merger or other activity if franchise taxes have not been paid. Most jurisdictions assess franchise taxes on an annual basis, in arrears or for the privilege to transact business in an upcoming period. In addition, the Debtors are required to pay income taxes federally and in the states in which they operate. As of the Petition Date, the Debtors believe that they are current on the payment of Franchise Taxes and income taxes that are payable through the Petition Date. Out of an abundance of caution, the

Debtors request authority to pay up to \$67,000² on account of prorated Franchise Taxes and income taxes for any prepetition amounts owing, which the Debtors expect will come due by the end of November, 2019.

C. Business Licenses, Permits, and Other Fees

10. The Debtors are required to pay various taxes and fees for business licenses, annual reports, permits, and other similar types of obligations (the “Business Fees”) in order to continue conducting their business in conformity with state and local laws. The Debtors remit required amounts for the Business Fees on a monthly, quarterly, or annual basis, depending on the requirements of the particular Taxing Authority or governmental authority as of the Petition Date, the Debtors believe they owe approximately \$25,000 in Business Fees. The Debtors request authority to pay any such Business Fees up to an amount of \$25,000.

RELIEF REQUESTED

11. By this Motion, the Debtors seek entry of an interim and final order pursuant to sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code, authorizing the Debtors to pay any Sales and Use Taxes, Franchise Taxes, and Business Fees (collectively, the “Prepetition Tax Obligations”) to the respective Taxing Authorities or to the parties who ordinarily collect the Prepetition Tax Obligations in the ordinary course of the Debtors' business, including, without limitation, Sales and Use Taxes and other Taxes subsequently determined on audit to be owed for periods prior to the Petition Date. The Debtors seek authority to remit Prepetition Tax Obligations in an aggregate amount (excluding amounts paid prepetition by checks that have not yet cleared³

² Illinois Franchise Tax in the amount of \$60,250.56 is past due and is currently disputed.

³ The Debtors request authority to reissue any amounts paid by check prepetition that have not cleared as of the Petition Date and are dishonored.

and amounts that may be subsequently determined on sales tax audit or adjustment to be owed a particular Taxing Authority or party who ordinarily collects the Prepetition Tax Obligations) not to exceed \$175,000 (the "Prepetition Tax Obligations Cap"), without prejudice to the Debtors' rights to contest the amounts of any Prepetition Tax Obligations on any grounds they deem appropriate.⁴

12. The Debtors also request that all banks and other financial institutions on which checks to third parties are drawn and/or electronic payments are made pursuant to this Motion be authorized to receive, process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of the Debtors as to which checks are authorized to be paid.

BASIS FOR RELIEF

13. The Court should grant the relief requested herein because: (i) portions of the Prepetition Tax Obligations are not property of the estate; (ii) portions of the Prepetition Tax Obligations are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; (iii) the Taxing Authorities or the parties who ordinarily collect the Prepetition Tax Obligations may file liens, initiate audits, or otherwise proceed against the Debtors for unpaid Prepetition Tax Obligations and such actions will result in unnecessary expense and distraction from the Debtors' efforts to maximize the value of their estates; (iv) failure to pay Business Fees may affect current operations; and, (v) section 105(a) of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant such relief.

⁴ Nothing in this Motion shall be deemed to constitute an admission to any asserted liability or obligation with respect to any Tax. The Debtors reserve any and all rights to contest any Tax asserted against them by any Taxing Authority.

A. Certain of the Taxes Are Not Property of the Debtors' Estates

14. The Debtors' payment of the Prepetition Tax Obligations, though arguably a payment of a prepetition claim, is justified in large part because certain of these amounts are not property of the Debtors' estates pursuant to section 541(d) of the Bankruptcy Code. Specifically, section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors' legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d) (emphasis added).

15. Consistent with section 541(d) of the Bankruptcy Code, courts have held that certain types of taxes are not part of a debtor's estate. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *DuCharmes & Co., Inc. v. Mich. (In re DuCharmes & Co.)*, 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); *Shank v. Wash. State Dept. of Revenue (In re Shank)*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. New York State Tax Comm'n*, 760 F.2d 432, 435-36 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue (In re Rosenow)*, 715 F.2d 277, 279-82 (7th Cir. 1983) (same); *Western Surety Co. v. Waite (In re Waite)*, 698 F.2d 1177, 1179 (11th Cir. 1983) (same).

16. In the Debtors' Cases, the Taxes and Fees may constitute amounts held in trust,

which the Debtors are required to collect and/or hold for payment to the Taxing Authorities. To the extent these Taxes and Fees constitute “trust fund” taxes, they are not property of the Debtors’ estates under section 541(d) of the Bankruptcy Code. *See In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987); *see also Old Republic Nat’l Title Ins. Co. v. Tyler (In re Dameron)*, 155 F.3d 718, 721–22 (4th Cir. 1998) (stating that funds from various lenders held by closing agent in trust for designated third parties were not property of debtor’s estate). Given that the Debtors do not have an equitable interest in such Sales and Use Taxes, the Debtors should be permitted to remit these Sales and Use Taxes to the Taxing Authorities as they become due, irrespective of the commencement of these cases.

B. Payment of the Taxes and Fees is Crucial to the Debtors' Ability to Operate

17. Any regulatory dispute or delinquency that impacts the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' business operations and restructuring efforts. Specifically, the Debtors' failure to remit the Prepetition Tax Obligations could adversely affect the Debtors' remaining business operations because, among other things (a) the Taxing Authorities could initiate audits of the Debtors or prevent the Debtors from continuing their business and administering their estates, which, even if unsuccessful, would unnecessarily divert the Debtors' attention from the process of maximizing the value of their estates; (b) the Taxing Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay and pursue other remedies that will harm the estates; (c) some of the Taxing Authorities may seek to collect penalties, cancel licenses, or undertake other unfavorable enforcement actions; and (d) certain directors, officers and employees might be subject to personal liability -- even if such a failure to remit such Prepetition

Tax Obligations was not a result of malfeasance on their part -- which would undoubtedly distract these key employees from their duties related to the Debtors' restructuring. In fact, the Taxing Authorities may take such actions regardless of this chapter 11 filing. *See, e.g.*, 11 U.S.C. §§ 362(b)(9) (permitting tax audits and assessments) and 362(b)(18) (allowing creation or perfection of liens for property taxes).

18. Accordingly, the Debtors respectfully request the authority to remit the Prepetition Tax Obligations as they become due to ensure that they remain focused on their business operations and restructuring efforts.

C. Certain of the Prepetition Tax Obligations May Constitute Priority Claims

19. The Debtors submit that authorizing the payment of the Prepetition Tax Obligations is in the best interests of their creditors and estates because substantially all of the Prepetition Tax Obligations likely constitute priority claims under section 507(a)(8) of the Bankruptcy Code that will be paid in full in the Debtors' bankruptcy cases. Accordingly, the proposed relief will only affect the timing of the payment of the Prepetition Tax Obligations and not whether such amounts will be paid. As such, payment of the Prepetition Tax Obligations will not prejudice the rights of general unsecured creditors or other parties in interest.

20. Moreover, to the extent that such claims are entitled to priority treatment under section 507(a)(8)(B) of the Bankruptcy Code, the respective Taxing Authorities may attempt to assess interest and penalties. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss").

21. Further, the failure to pay certain of the Prepetition Tax Obligations may adversely affect the Debtors' ability to maintain their good standing to operate in the jurisdictions in which they do business, to conduct business in those jurisdictions, and to administer their estates for the benefit of their creditors.

22. As such, payment of the Prepetition Tax Obligations is in the best interest of the Debtors and their estates, will not harm unsecured creditors and other parties in interest, and will reduce harm and administrative expense to the Debtors' estates.

23. Similar relief is routinely granted by courts in this district and elsewhere. *See, e.g., In re True Religion Apparel, Inc.*, Case No. 17-11460 (CSS) (Bankr. D. Del. Jul. 31, 2017); *In re GST AutoLeather, Inc.*, Case No. 17-12100 (LSS) (Bankr. D. Del. Oct. 27, 2017); *In re M & G USA Corporation*, Case No. 17-12307 (BLS) (Bankr. D. Del. Nov. 30, 2017); *In re American Apparel, LLC*, Case No. 16, 12551 (BLS) Bankr. D. Del. Nov. 15, 2016); *In re Garden Fresh Restaurant Intermediate Holding, LLC*, Case No. 16-12174 (CSS) (Bankr. D. Del. Oct. 3, 2016); *In re Cache, Inc.*, Case No. 15-10172 (MFW) (Bankr. D. Del. Feb. 4, 2015).

D. Payment of the Prepetition Tax Obligations is Warranted Under the Doctrine of Necessity

24. Courts generally acknowledge that, under appropriate circumstances, they may authorize a debtor to pay (or provide special treatment for) certain prepetition obligations. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 824-25 (Bankr. D. Del. 1999) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the debtor's business); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (granting the debtor the authority to pay prepetition wages); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, (*In re James A. Phillips, Inc.*), 29 B.R. 391,398 (Bankr. S.D.N.Y. 1983) (granting

the debtor the authority to pay prepetition claims of suppliers who were potential lien claimants). When authorizing payments of certain prepetition obligations, courts have relied upon several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code.

25. Consistent with a debtor's fiduciary duties, where there is a sound business purpose for the payment of prepetition obligations, and where the debtor is able to "articulate some business justification, other than the mere appeasement of major creditors," courts have authorized debtors to make such payments under section 363(b) of the Bankruptcy Code. *See, e.g., In re Ionosphere Clubs, Inc.* 98 B.R. at 175 (finding that a sound business justification existed to pay prepetition wages); *In re James A. Phillips, Inc.*, 29 B.R. at 397 (relying upon section 363 as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants).

26. Courts have also authorized payment of prepetition claims in appropriate circumstances pursuant to section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code, which codifies the inherent equitable powers of the bankruptcy court, empowers the bankruptcy court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may permit payments of prepetition obligations when such payments are essential to the continued operation of the debtor's business and, in particular, where nonpayment of a prepetition obligation would trigger a withholding of goods or services essential to the debtors' business reorganization plan. *See In re UNR Indus.*, 143 B.R. 506, 520 (Bankr. N.D. Ill. 1992) (permitting the debtor to pay prepetition claims of suppliers or employees whose continued cooperation is essential to the debtors' successful

reorganization); *Ionosphere Clubs*, 98 B.R. at 177 (finding that section 105 empowers bankruptcy courts to authorize payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor).

27. In addition to the authority granted to a debtor in possession under sections 105(a) and 363(b) of the Bankruptcy Code, courts have developed the "doctrine of necessity" or the "necessity of payment" rule, which originated in the landmark case of *Miltenberger v. Logansport, C. & S.W.R. Co.*, 106 U.S. 286 (1882). Since *Miltenberger*, courts have expanded their application of the doctrine of necessity to cover instances of a debtor's reorganization, *see Dudley v. Mealey*, 147 F.2d 268, 271 (2d Cir. 1945) (holding, in a hotel reorganization matter, that the court was not "helpless" to apply the rule to supply creditors where the alternative was the cessation of operations), including the United States Court of Appeals for the Third Circuit, which recognized the doctrine in *In re Lehigh & New England Ry. Co.*, 657 F.2d 570,581 (3d Cir. 1981).

28. In *Lehigh*, the United States Court of Appeals for the Third Circuit held that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor. *Id.* (stating that a court may authorize payment of prepetition claims when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *see also In re Penn Cent. Transp. Co.*, 467 F.2d 100, 102 n.1 (3d Cir. 1972) (holding that the necessity of payment doctrine permits "immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims have been paid"); *In re Just for Feet, Inc.*, 242 B.R. at 824-25 (noting that debtors may pay

prepetition claims that are essential to continued operation of business); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (same).

29. The necessity of payment doctrine is designed to foster the rehabilitation of a debtor in reorganization cases, which courts have recognized is "the paramount policy and goal of Chapter 11." *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176; *Just For Feet*, 242 B.R. at 826 (finding that payment of prepetition claims to certain trade vendors was "essential to the survival of the debtor during the chapter 11 reorganization."); *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) ("[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code", but "[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment."); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of tool makers as "necessary to avert a serious threat to the Chapter 11 process"); *Burchinal v. Cent. Wash. Bank (In re Adams Apple, Inc.)*, 829 F.2d 1484, 1490 (9th Cir. 1987) (finding that it is appropriate to provide for the "unequal treatment of pre-petition debts when [such treatment is] necessary for rehabilitation...."); 3 COLLIER ON BANKRUPTCY 1105.04[5][a] (15th ed. rev. 2004) (discussing cases in which courts have relied upon the "doctrine of necessity" or the "necessity of payment" rule to pay prepetition claims immediately).

30. Here, payment of the Taxes and Fees is an exercise of sound business judgment and is necessary to maximize the value of the estates for the benefit of their creditors. The Debtors have operations nationwide, internationally and e-commerce, and any disputes that could adversely

affect their ability to conduct business in a particular jurisdiction could have wide-ranging and negative effects on the Debtors' operations as a whole and their efforts to efficiently administer their estates and maximize distributions to their creditors. If the Debtors do not continue paying the Taxes and Fees when they come due on a timely basis, it is very possible that Taxing Authorities, or those parties who ordinarily collect the Taxes and Fees, may interfere with the Debtors' businesses and the efficient administration of the estates.

E. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers

31. In connection with the payment of the Prepetition Tax Obligations, the Debtors also request that all applicable banks and other financial institutions be authorized to receive, process, honor, and pay all checks presented for payment, and to honor all electronic payment requests made by the Debtors related to the prepetition obligations described herein, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion. The Debtors intend to pay all tax and regulatory obligations in a timely manner, in accordance with their ordinary business practices, and as authorized by the Order approving this Motion.

32. The Debtors have made or will make arrangements to readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Prepetition Tax Obligations. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and the Court should authorize all applicable financial institutions, when requested by the Debtors, to receive, process,

honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

33. As described above, the relief that the Debtors seek in this Motion is necessary for the Debtors to operate their businesses without interruption and to preserve value for their estates. Moreover, prompt payment of Sales and Use Taxes will permit the Debtors to avoid interest and penalties.

SATISFACTION OF BANKRUPTCY RULE 6003

34. The Debtors believe that they are entitled to immediate authorization for the relief contemplated by this Motion. Pursuant to Rule 6003 of the Federal Rules of Bankruptcy Procedure, "[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within 21 days after the filing of the petition, grant relief regarding the following: . . . (b) a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition, but not a motion under Rule 4001." To the extent that the requirements of Bankruptcy Rule 6003 are applicable to the relief requested in the Motion, the Debtors submit that for the reasons already set forth herein, the relief requested in this Motion is necessary to avoid immediate and irreparable harm. Specifically, if the Prepetition Tax Obligations are not paid, the Debtors will be at risk for the business disruptions that would result from, among other things, (i) any liability of the directors and officers for failures to remit the "trust fund" Taxes, (ii) the administrative disruption of unnecessary local audits, and (iii) any operational disruptions or challenges to the Debtors' right to operate within certain jurisdictions where the Prepetition Tax Obligations were not paid. Addressing any potential subsequent action taken by those Taxing Authorities or those parties who ordinarily collect

the Prepetition Tax Obligations would be costly, would place an administrative burden on management, and divert management's attention from the reorganization process. Accordingly, the relief requested herein is appropriate under the circumstances and under Bankruptcy Rule 6003.

WAIVER OF BANKRUPTCY RULE 6004

35. The Debtors seek a waiver of any stay of the effectiveness of the Order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), "[a]n order authorizing the use, sale or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." As set forth in the Motion, the payments proposed herein are essential to prevent immediate and irreparable harm to the Debtors' business operations. Accordingly, the Debtors submit that ample cause exists to justify a waiver of the fourteen (14) day stay imposed by Bankruptcy Rule 6004(h), to the extent that it applies.

NOTICE

36. Notice of this Motion shall be given to the following parties or, in lieu thereof, to their counsel, if known: (a) the Office of the United States Trustee; (b) counsel to the Debtors' first lien lender, SFCC Loan Investors, LLC, Loeb & Loeb LLP, 345 Park Avenue, New York, NY 10154, Attn: Vadim J. Rubinstein, vrubinstein@loeb.com; (c) counsel to the Debtors' second lien lender, Goldman Sachs Specialty Lending Group L.P., King & Spalding LLP, 1180 Peachtree Street, Northeast, Suite 1600, Atlanta, Georgia 30309, Attn: W. Austin Jowers, ajowers@kslaw.com, and (d) the Debtors' thirty largest unsecured creditors on a consolidated basis. As the Motion is seeking "first day" relief, within two business days after the hearing on the Motion, the Debtors will serve copies of the Motion and any order entered

respecting the Motion as required by Del. Bankr. LR 9013-l(m). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

NO PRIOR REQUEST

37. No prior request for the relief requested herein has been made to this or any other court.

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CONCLUSION

WHEREFORE, the Debtors request entry of interim and final orders, pursuant to sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code, substantially in the form attached hereto as Exhibit A and Exhibit B, (i) authorizing the Debtors to pay up to the Prepetition Tax Obligations Cap, as they deem necessary in their sole discretion; (ii) authorizing financial institutions to receive, process, honor, and pay all checks issued, and electronic payment requests made, related to the foregoing; and (iii) granting such other and further relief as is just and proper.

Dated: September 6, 2019

MORRIS JAMES LLP

/s/ Eric J. Monzo

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*Proposed Counsel to the Debtors and
Debtors in Possession*

EXHIBIT A

Proposed Interim Order

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

In re:

SUGARFINA, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-11973 (KBO)

(Joint Administration Requested)

Re: D.I. ____

**INTERIM ORDER PURSUANT TO SECTIONS 105(a),
507(a)(8), AND 541(d) OF THE BANKRUPTCY CODE (I) AUTHORIZING
THE PAYMENT OF PREPETITION SALES, USE, FRANCHISE AND
INCOME TAXES, AND OTHER SIMILAR TAXES AND FEES**

Upon the *Motion Pursuant to Sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code for an Interim and Final Order: (1) Authorizing Payment of Prepetition Sales, Use, Franchise and Income Taxes, and Other Similar Taxes and Fees* (the "Motion") of the debtors and debtors in possession in the above-captioned case (the "Debtors"); and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined that the relief requested in the Motion is necessary to the ongoing orderly operation of the Debtors' businesses and is in the best interests of the Debtors, their estates, and their creditors; and it appearing that the notice of appropriate and that no other or further notice need be given; and after due deliberation and good and sufficient cause appearing therefor;

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number or Canadian Revenue Agency, as applicable are (1) Sugarfina, Inc., a Delaware corporation (4356), (2) Sugarfina International, LLC, a Delaware limited liability company (1254) and (3) Sugarfina (Canada), Ltd. (4480). The location of the Debtors' corporate headquarters is 1700 E. Walnut Ave., 5th Floor, El Segundo, California 90245.

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED, on an interim basis as provided herein.

2. The final hearing ("Final Hearing") on the Motion shall be held on _____, **2019** at _____ **.m.** prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 5:00 p.m. prevailing Eastern Time, **on** _____, **2019**, and shall be served on: (a) the Debtors, 1700 E. Walnut Ave., 5th Floor, El Segundo, California 90245, Attn: Lance Miller; (b) proposed counsel to the Debtors, Morris James LLP, 500 Delaware Avenue, Suite 1500, Wilmington, Delaware 19801 Attn: Brya M. Keilson and Eric J. Monzo and (c) Shulman Hodges & Bastian LLP, 100 Spectrum Center Drive, Suite 600, Irvine, CA 92618 Attn: Alan J. Friedman; (d) counsel to the Debtors' first lien lender, SFCC Loan Investors, LLC, Loeb & Loeb LLP, 345 Park Avenue, New York, NY 10154, Attn: Vadim J. Rubinstein, vrubinstein@loeb.com; (e) counsel to the Debtors' second lien lender, Goldman Sachs Specialty Lending Group L.P., King & Spalding LLP, 1180 Peachtree Street, Northeast, Suite 1600, Atlanta, Georgia 30309, Attn: W. Austin Jowers, ajowers@kslaw.com; (f) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Timothy J. Fox; and (g) the official committee of unsecured creditors (if any) appointed in these chapter 11 cases and their counsel (collectively, the "Notice Parties"). If no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without further notice or hearing.

3. The Debtors are authorized to pay the Prepetition Tax Obligations due and owing as of the Petition Date, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors deem necessary, in their sole

discretion, in an amount not to exceed \$175,000 (the "Prepetition Tax Obligations Cap").

4. The Debtors are further authorized in their sole discretion, to pay the Prepetition Tax Obligations that are currently under review or that may be subject to review in the future, but for which no formal assessment has been made, without regard to the Prepetition Tax Obligations Cap, subject in all respects to the rights of the Debtors and any other party-in-interest to contest any such amounts. The Debtors are authorized, in their sole discretion, to negotiate, compromise and pay any such Prepetition Tax Obligations subsequently determined to be owed for periods prior to the Petition Date. In the event any prepetition audits increase the amount of the Prepetition Tax Obligations, the Debtors' right to file a motion to such liabilities is preserved.

5. All, applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Prepetition Tax Obligations approved herein, whether prior to or after commencement of these chapter 11 cases.

6. The Debtors are authorized (consistent with this Order) to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to taxes that were dishonored or rejected.

7. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Prepetition Tax Obligations as to amount, liability, classification, or otherwise.

8. Nothing contained in this Interim Order or in the Motion is intended to or shall be construed as (1) an admission as to the validity of any claim against the Debtors or (2) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any claim. Likewise any

payment made pursuant to this Interim Order is not intended and shall not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

9. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

10. This Interim Order is effective only from the date of entry through this Court's disposition of the Motion on a final basis; provided that the Court's ultimate disposition of the Motion on a final basis shall not impair or otherwise affect any action taken pursuant to this Interim Order.

11. Notwithstanding Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure, the terms and conditions of this Order shall be immediately effective and enforceable. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the Motion or otherwise deemed waived. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Order, such stay is hereby waived.

12. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and Rule 9013- 1(m) of the Local Rules of the United States Bankruptcy Court for the District of Delaware are satisfied by such notice.

13. This Court shall retain jurisdiction over any and all matters arising from the interpretation or implementation of this Order.

EXHIBIT B

Proposed Final Order

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

In re:

SUGARFINA, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-11973 (KBO)

(Joint Administration Requested)

Re: D.I. _____

**FINAL ORDER PURSUANT TO SECTIONS 105(a),
507(a)(8), AND 541(d) OF THE BANKRUPTCY CODE (I) AUTHORIZING
THE PAYMENT OF PREPETITION SALES, USE, FRANCHISE AND
INCOME TAXES, AND OTHER SIMILAR TAXES AND FEES**

Upon the *Motion Pursuant to Sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code for an Interim and Final Order: (1) Authorizing Payment of Prepetition Sales, Use, Franchise and Income Taxes, and Other Similar Taxes and Fees* (the "Motion") of the debtors and debtors in possession in the above-captioned case (the "Debtors"); and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined that the relief requested in the Motion is necessary to the ongoing orderly operation of the Debtors' businesses and is in the best interests of the Debtors, their estates, and their creditors; and it appearing that the notice of the Motion having been given as set forth herein was appropriate and that no other or

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number or Canadian Revenue Agency, as applicable are (1) Sugarfina, Inc., a Delaware corporation (4356), (2) Sugarfina International, LLC, a Delaware limited liability company (1254) and (3) Sugarfina (Canada), Ltd. (4480). The location of the Debtors' corporate headquarters is 1700 E. Walnut Ave., 5th Floor, El Segundo, California 90245.

further notice need by given; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED, on a final basis as provided herein.
2. The Debtors are authorized to pay the Prepetition Tax Obligations due and owing as of the Petition Date, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors deem necessary, in their sole discretion.
3. The Debtors are further authorized in their sole discretion, to pay the Prepetition Tax Obligations that are currently under review or that may be subject to review in the future, but for which no formal assessment has been made, without regard to the Prepetition Tax Obligations Cap, subject in all respects to the rights of the Debtors and any other party-in-interest to contest any such amounts. The Debtors are authorized, in their sole discretion, to negotiate, compromise and pay any such Prepetition Tax Obligations subsequently determined to be owed for periods prior to the Petition Date. In the event any prepetition audits increase the amount of the Prepetition Tax Obligations, the Debtors' right to file a motion to such liabilities is preserved.
4. All, applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Prepetition Tax Obligations approved herein, whether prior to or after commencement of these chapter 11 cases.
5. The Debtors are authorized (consistent with this Order) to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to taxes that were dishonored or rejected.

6. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Prepetition Tax Obligations as to amount, liability, classification, or otherwise.

7. Nothing contained in the Interim Order, this Final Order or in the Motion is intended to or shall be construed as (1) an admission as to the validity of any claim against the Debtors or (2) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any claim. Likewise any payment made pursuant to this Interim Order is not intended and shall not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Final Order.

9. This Final Order shall not impair or otherwise affect any action taken pursuant to the Interim Order.

10. Notwithstanding any provision in the Bankruptcy Rules to the contrary, including Bankruptcy Rule 6004(h): (a) this Final Order shall be effective immediately and enforceable upon its entry; (b) the Debtors are not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Final Order; and (c) the Debtors are authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Final Order.

11. The requirements of Bankruptcy Rule 6004(a) are waived.

12. This Court shall retain jurisdiction over any and all matters arising from the interpretation or implementation of this Order.

EXHIBIT C

ID	Debtor	Name	Primary Subsidiary	Address #1	Address #2	Address #3	Address #4	City	State	Zip	Country	Phone	Email
New York	Sugarfina : Sugarfina Inc.	New York State Corporation Tax	Sugarfina : Sugarfina Inc.	Sugarfina Inc	New York State Corporation Tax	Processing Unit	P.O. Box 15181	Albany	NY	12212-1511	United States	855-784-2714	
Texas	Sugarfina : Sugarfina Inc.	Texas Comptroller of Public Accounts	Sugarfina : Sugarfina Inc.	Texas Comptroller of Public Accounts	Lyndon B. Johnson State Office Building	111 East 17th Street		Austin	TX	78774	United States	800-252-5555	
VT0282	Sugarfina : Sugarfina Inc.	Delaware Corp and Tax	Sugarfina : Sugarfina Inc.	Division of Corporations	John C. Townsend Bldg 401 Federal Street	Suit 4		Dover	DE	19901	United States	(302) 577-8783	
Illinois	Sugarfina : Sugarfina Inc.	Office of the Secretary of State	Sugarfina : Sugarfina Inc.	Office of the Secretary of State	213 State Capitol			Springfield	IL	62750	United States	1866-722-7551	
New York	Sugarfina : Sugarfina Inc.	NYS DEPT OF TAXATION & FINANCE	Sugarfina : Sugarfina Inc.	NYS DEPT OF TAXATION & FINANCE	CORP-V	P.O. BOX 155163		Albany	NY	12212	United States	518-457-5149	
Florida	Sugarfina : Sugarfina Inc.	Florida Department of Revenue	Sugarfina : Sugarfina Inc.	Florida Department of Revenue	5550 W Tennessee St			Tallahassee	FL	32399-0110	United States	850-485-6800	
Massachusetts	Sugarfina : Sugarfina Inc.	Massachusetts Department of Revenue	Sugarfina : Sugarfina Inc.	Massachusetts Department of Revenue	100 Cambridge Street	2nd Floor		Boston	MA	*02114	United States	617-897-6367	
California	Sugarfina : Sugarfina Inc.	State Board of Equalization	Sugarfina : Sugarfina Inc.	State Board of Equalization	5901 Green Valley Cir	#200		Calver City	CA	90230	United States	310-342-1000	
Maryland	Sugarfina : Sugarfina Inc.	State of Maryland Dept of Assessments and Taxation	Sugarfina : Sugarfina Inc.	Dept of Assessments and Taxation	State of Maryland Dept of Assessments and Taxation	P.O. Box 17052		Baltimore	MD	21297-1052	United States	800-346-5041	
California	Sugarfina : Sugarfina Inc.	Los Angeles County Assessor	Sugarfina : Sugarfina Inc.	Office of Assessor	500 West Temple Street			Los Angeles	CA	90012	United States	213-974-3211	
Virginia	Sugarfina : Sugarfina Inc.	Virginia Department of Taxation	Sugarfina : Sugarfina Inc.	Virginia Department of Taxation	P.O. Box 1777			Richmond	VA	23218-1777	United States	804-361-8037	
Minnesota	Sugarfina : Sugarfina Inc.	Minnesota Department of Revenue	Sugarfina : Sugarfina Inc.	Minnesota Department of Revenue	Mail Station 6330	600 N. Robert Street		St. Paul	MN	55148	United States	651-556-3000	
Washington	Sugarfina : Sugarfina Inc.	Washington Secretary of State Corporations and Charities Division	Sugarfina : Sugarfina Inc.	Washington Secretary of State Corporations and Charities Division	803 Capitol Way South	PO Box 40234		Olympia	WA	98504	United States	(360) 725-0377	
California	Sugarfina : Sugarfina Inc.	City of San Jose - Finance Business Tax	Sugarfina : Sugarfina Inc.	City of San Jose - Finance	200 E. Santa Clara St.	1st Fl Tower		San Jose	CA	95113	United States	(408) 535-7055	
New Jersey	Sugarfina : Sugarfina Inc.	State of New Jersey Department of Labor and Workforce Development	Sugarfina : Sugarfina Inc.	State of New Jersey Department of Labor and Workforce Development	Division of Employer Accounts	PO Box 929		Trenton	NJ	08646	United States	609-633-6400	
Arizona	Sugarfina : Sugarfina Inc.	State of Arizona Department of Revenue	Sugarfina : Sugarfina Inc.	Arizona Department of Revenue	Arizona Department of Revenue	PO Box 29086		Phoenix	AZ	29086	United States	602-295-3381	
Florida	Sugarfina : Sugarfina Inc.	Florida Department of Revenue ReemploymentTax	Sugarfina : Sugarfina Inc.	Florida Department of Revenue	5050 W Tennessee St			Tallahassee	FL	32399-0110	United States	850-488-6800	
Nevada	Sugarfina : Sugarfina Inc.	State of Nevada Department of Taxation	Sugarfina : Sugarfina Inc.	State of Nevada Department of Taxation	2550 Paseo Verde Pkwy	#180		Henderson	NV	89074	United States	702-486-2100	
Michigan	Sugarfina : Sugarfina Inc.	Michigan Treasury Online	Sugarfina : Sugarfina Inc.	Department of Treasury	Michigan Department of Treasury			Lansing	MI	48222	United States	313-466-4140	
California	Sugarfina : Sugarfina Inc.	City of El Segundo	Sugarfina : Sugarfina Inc.	City of El Segundo	350 Main Street			El Segundo	CA	90245	United States	310-524-2100	
California	Sugarfina : Sugarfina Inc.	City of Pasadena Business Services	Sugarfina : Sugarfina Inc.	City of Pasadena Business Services Section	100 North Garfield Avenue,	Room N106	P.O. Box 7115	Pasadena	CA	91109-7215	United States	(626) 744-7311	
Colorado	Sugarfina : Sugarfina Inc.	City of San Diego Financial Management	Sugarfina : Sugarfina Inc.	City of San Diego Financial Management	Civic Center Plaza			San Diego	CA	92101	United States	619-236-6660	
Colorado	Sugarfina : Sugarfina Inc.	Colorado Department of Revenue	Sugarfina : Sugarfina Inc.	Colorado Department of Revenue	Colorado Department of Revenue			Denver	CO	80261-0004	United States	303-238-7378	
District of Columbia	Sugarfina : Sugarfina Inc.	Office of Tax and Revenue	Sugarfina : Sugarfina Inc.	Office of Tax and Revenue	1101 4th Street, SW			Washington	DC	20024	United States	202-727-4829	
Maryland	Sugarfina : Sugarfina Inc.	Comptroller of Maryland	Sugarfina : Sugarfina Inc.	Revenue Administration Center	110 Carroll Street	, Suite W270		Annapolis	MD	21411-0001	United States	410-262-7980	Taxforms@comp.state.md.us
British Columbia	Sugarfina : Sugarfina Inc.	Ministry of Finance	Sugarfina : Sugarfina Canada LTD	Ministry of Finance	3802 Douglas St			Victoria	BC	V8T 4K6	Canada	(800) 959-8281	
Canada Depart of Revenue	Sugarfina : Sugarfina Inc.	Canada Revenue Agency	Sugarfina : Sugarfina Canada LTD	Canada Revenue Agency	9755 King George Boulevard			Surrey	BC	V3T 5E1	Canada	(800) 959-8281	
VT1703	Sugarfina : Sugarfina Inc.	County of Los Angeles Department of Treasurer and Tax Collector	Sugarfina : Sugarfina Inc.	County of Los Angeles Department of Treasurer and Tax Collector	PO Box 514818			Los Angeles	CA	90051	United States	213-893-7935	unsecured@ttc.lacounty.gov
VT1114	Sugarfina : Sugarfina Inc.	Department of Treasurer and Tax Collector	Sugarfina : Sugarfina Inc.	Department of Treasurer and Tax Collector	225 North Hill St., RM. 122	PO Box 514818		Los Angeles	CA	90051	United States	(213) 874-2111	
VT0374	Sugarfina : Sugarfina Inc.	Franchise Tax Board	Sugarfina : Sugarfina Inc.	Franchise Tax Board	PO Box 942857			Sacramento	CA	94257-0511	United States	(800) 852-0711	
VT0527	Sugarfina : Sugarfina Inc.	Los Angeles County Tax Collector	Sugarfina : Sugarfina Inc.	Los Angeles County Tax Collector	PO Box 54027			Los Angeles	CA	90054	United States	(213) 874-2111	
VT1741	Sugarfina : Sugarfina Inc.	San Francisco Tax Collector	Sugarfina : Sugarfina Inc.	San Francisco Tax Collector	P.O. Box 7425			San Francisco	CA	94120-7425	United States	(415) 554-4400	sf@ca.com
Minnesota	Sugarfina : Sugarfina Inc.	Minnesota Finance Department	Sugarfina : Sugarfina Inc.	Minnesota Finance Department	801 S. 5th St.			Minneapolis	MN	55145	United States	612-673-1114	
Nevada	Sugarfina : Sugarfina Inc.	City of Las Vegas Government	Sugarfina : Sugarfina Inc.	City of Las Vegas Government	333 N. Rancho Drive			Las Vegas	NV	89106	United States	702-279-6011	
New Jersey	Sugarfina : Sugarfina Inc.	New Jersey Division of Taxation	Sugarfina : Sugarfina Inc.	New Jersey Division of Taxation	124 Halsey Street, 2nd Fl			Newark	NJ	7101	United States	800-321-6400	
North Carolina	Sugarfina : Sugarfina Inc.	City of Charlotte	Sugarfina : Sugarfina Inc.	City of Charlotte	Business Tax Collections	P.O. Box 32728		Charlotte	NC	28232	United States	704-336-7600	
North Carolina	Sugarfina : Sugarfina Inc.	North Carolina Department of Revenue	Sugarfina : Sugarfina Inc.	North Carolina Department of Revenue	501 N Wilmington St			Raleigh	NC	27604	United States	877-252-3052	
Texas	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector, McKinney Office	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector	McKinney Office Collin County Administration Building	2300 Bloomdale Rd	Suite 2324	McKinney	TX	75071	United States	(972) 347-6020	
Texas	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector, Plano Office	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector	920 East Park Blvd.			Plano	TX	75074	United States	(972) 881-3014	
Texas	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector, Frisco Office	Sugarfina : Sugarfina Inc.	Collin County Tax Assessor-Collector, Frisco Office	6301 Frisco Square Blvd.			Frisco	TX	75034	United States	(469) 862-8800	
Texas	Sugarfina : Sugarfina Inc.	Dallas County Tax Office	Sugarfina : Sugarfina Inc.	Dallas County Tax Office	PO Box 139066			Dallas	TX	75215	United States	214-653-7811	
Virginia	Sugarfina : Sugarfina Inc.	Virginia Employment Commission	Sugarfina : Sugarfina Inc.	Virginia Employment Commission	Cashier's Square	PO Box 27592		Richmond	VA	23261-7592	United States	866-832-2363	propertytax@dallascounty.org
Virginia	Sugarfina : Sugarfina Inc.	County of Fairfax Virginia	Sugarfina : Sugarfina Inc.	County of Fairfax Virginia	12000 Government Center Parkway	Suite 261		Fairfax	VA	22035	United States	703-214-7319	
Washington	Sugarfina : Sugarfina Inc.	City of Bellevue	Sugarfina : Sugarfina Inc.	City of Bellevue	LockBox	PO Box 34372		Seattle	WA	98124	United States	425-452-6800	
Saskatchewan	Sugarfina : Sugarfina Canada LTD	Saskatchewan Finance	Sugarfina : Sugarfina Canada LTD	Saskatchewan Finance	2350 Albert Street			Regina	SK	S4P 4A6	Canada	306-787-6768	
Georgia	Sugarfina : Sugarfina Inc.	State of Georgia Department of Revenue	Sugarfina : Sugarfina Inc.	State of Georgia Department of Revenue	P.O. Box 105482			Atlanta	GA	30348-5482	United States	404-714-7000	
Hawaii	Sugarfina : Sugarfina Inc.	State Office Building	Sugarfina : Sugarfina Inc.	State Office Building	State Office Building	54 S. High Street	#208	Waikuku	HI	96793	United States	808-857-1560	Tax.Directors.Office@hawaii.gov
IRS	Sugarfina : Sugarfina Inc.	Internal Revenue Service	Sugarfina : Sugarfina Inc.	Internal Revenue Service	Centralized Insolvency Operation	Post Office Box 7346		Philadelphia	PA	19101-7346	United States		