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Counsel for Debtor

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re GRAND CANYON DESTINATIONS LLC, Debtor	Case No. 23-10399-NMC Chapter 11 **MOTION TO SUPPLEMENT TERMS OF THE EMPLOYMENT OF SYMPHONY BUSINESS SERVICES LLC AS DEBTOR'S ACCOUNTING FIRM TO PROVIDE FOR SERVICES RELATED TO THE FEDERAL EMPLOYEE RETENTION CREDIT** Hearing Date: June 13, 2023 Hearing Time: 9:30 a.m.

Grand Canyon Destinations LLC ("Debtor"), by and through its counsel, the law firm of Carlyon Cica Chtd., hereby moves this Court for an amended order, substantially in the form attached hereto as **Exhibit 1**, authorizing the retention and employment of Symphony Business Services LLC as Debtor's Accounting Firm (the "Motion"). Although Symphony Business Services LLC ("Symphony") was employed as Debtor's accounting firm by order entered on April 12, 2023 at ECF No. 89. Through this Motion, the Debtor seeks entry of a supplemental/ amended order that includes payment to Symphony for services related to obtaining the federal Employee Retention Credit ("ERC"), including the investigation and (if appropriate) preparation of documents necessary to obtain such funds. Debtor requests approval to pay Symphony 20% of any ERC funds received for these services.

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This Motion is made and based upon the following memorandum of points and authorities, Section 327 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Declaration of Tracy Janssen EA, NTPI in support of the Motion (the "Janssen Decl."), the exhibits attached hereto, the papers, pleadings and records on file herein, judicial notice of which is respectfully requested, and any argument of counsel considered by the Court at the time of the hearing on the Motion.

Respectfully submitted this 2nd day of May, 2023.

CARLYON CICA CHTD.

/s/ Tracy M. O'Steen
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MEMORANDUM OF POINTS AND AUTHORITIES

I.

JURISDICTION AND VENUE

This Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and Local Rule l00l(b)(l). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. Pursuant to Local Rule 9014.2, the Debtor consents to the entry of a final order by the Bankruptcy Judge on the Motion. The statutory basis for the relief sought herein arises from Sections 327 of the Bankruptcy Code, and Bankruptcy Rule 2014.

II.

RELEVANT BACKGROUND

1. The Debtor filed its bankruptcy case under Chapter 11 of the Bankruptcy Code

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(the "Chapter 11 Case") on February 23, 2023 (the "Petition Date").

2. On March 8, 2023, Debtor filed its Motion to Employ Symphony Business Services LLC as Debtor's Accounting Firm [ECF No. 59] and amended that motion on March 29, 2023 [ECF No. 81] (the "Symphony Employment Motion").

3. On April 12, 2023, the Order Granting Amended Motion to Employ Symphony Business Services LLC as Debtor's Accounting Firm [ECF No. 89] (the "Employment Order") approving Symphony Business Services LLC's ("Symphony") employment as Debtor's Accounting Firm and providing for Symphony to be paid a flat rate fee of $2,000 for its bookkeeping services on a monthly basis, and the fee of $1,750 for preparation of Debtor's 2022 tax filings.

III.

RELIEF REQUESTED

Through this Motion, the Debtor seeks entry of a supplemental order that includes payment to Symphony for services related to obtaining ERC funds, including the investigation and (if appropriate) preparation of documents necessary to obtain such funds. Debtor requests approval to pay Symphony 20% of any ERC funds received, or credit given by the appropriate agency, as payment for these services. Since the Debtor may be eligible for ERC payments, it is important that Symphony provide these services on Debtor's behalf. "The Employee Retention Credit (ERC) is a refundable tax credit for businesses that continued to pay employees while shut down due to the COVID-19 pandemic or had significant declines in gross receipts from March 13, 2020 to Dec. 31, 2021." https://www.irs.gov/coronavirus/employee-retention-credit. Application for ERC funds requires a complex analysis of payroll/employees over a period of time. It is common for employers to engage accountants to perform the work necessary to apply for ERC funds in exchange for a percentage of funds actually received. Janssen Decl. ¶6. Symphony will perform the requisite analysis and, if appropriate, the documents necessary to claim such funds in exchange for its customary charge of 20% of funds actually determined and applied by the appropriate governmental entities. However, Symphony's fee for the ERC

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services will be 20% of whatever the ERC ends up being, even if the amount "received" is applied to the balance due to the IRS.

IV.

RETENTION AND QUALIFICATIONS OF SYMPHONY BUSINESS SERVICES LLC

In connection with its Symphony Employment Motion and the Employment Order, the Debtor has established that Symphony is qualified to perform accounting services for Debtor. Symphony has served as Debtor's accountants for many years and is currently in the process of reviewing 2022 financials and will prepare the Debtor's 2022 tax returns. Symphony also provides bookkeeping functions for the Debtor. It is absolutely necessary to have the assistance of a professional accounting firm to provide accounting and tax representation to the Debtor, and Symphony has the knowledge and expertise to do so efficiently and effectively. Symphony will also be needed to assist with financial matters relative to the reorganization effort, including preparation of reports in connection with the bankruptcy case. The Debtor determined that the Firm is well qualified to assist the Debtor in its bankruptcy case, taking into account the Firm's reputation, experience with small businesses, skill level, and cost, as well as its familiarity with Debtor's business.

The Debtor believes Symphony possesses the resources and qualifications to provide the tax services needed in an efficient and cost-effective manner. Moreover, the Firm has provide accounting and tax services to the Debtor in the past (including, among other things, filing many of the Debtor's previous tax returns), thus obviating the need for another accounting firm to "get up to speed" and learn the business background, structure, and finances of the Debtor.

The Debtor expects Ms. Janssen will be the professional at the Firm primarily responsible for providing accounting services to the Debtor. Ms. Janssen will be assisted by other professionals or staff at the Firm as necessary. Ms. Janssen has provided tax and business consulting services to a wide array of small and medium-sized businesses and their owners for over a decade.

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Further, for the Court's ease of reference, a copy of Ms. Janssen's resume is attached hereto as **Exhibit 2**.

V.

DISINTERESTEDNESS

The Court has already approved the employment of Symphony pursuant to the Employment Order, as it is established in the record that Symphony does not hold or represent any interest adverse to the Debtor or Debtor's estate, and that Symphony is a "disinterested person," as that term is defined in Bankruptcy Code § 101(14), as modified by Bankruptcy Code § 1107(b), and used in Bankruptcy Code § 327(a

VI.

SCOPE OF SERVICES

Debtor seeks supplement the Employment Order to to retain Symphony to serve as its accounting professionals during its reorganization efforts and will require Symphony to continue preparation of its 2022 tax returns as well as to assist with financial matters relative Debtor's reorganization efforts, including continuation of its bookkeeping services for the Debtor. In addition, Symphony will continue to provide bookkeeping services to Debtor for the duration of this bankruptcy case.

VII.

PROFESSIONAL COMPENSATION

Symphony will apply for allowance of compensation for professional services and reimbursement of expenses incurred in connection with this Chapter 11 case, which Symphony understands is subject to the Court's approval and must comply with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.

Subject to the Court's approval under Bankruptcy Code sections 330(a) and 331, compensation to Symphony will be payable from Debtor's estate, which shall be liable for such compensation as set forth herein. The Employment Order already provides for Symphony to be

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paid a monthly flat rate of $2,000 per month for bookkeeping services. In addition, Symphony will prepare the Debtor's 2022 tax filings for a flat fee of $1,750.00. However, thought this Motion, Debtor seeks Court approval to supplement the terms of Symphony's engagement to perform services in connection with ERC for a flat fee of 20% of ERC funds actually received by, or credited to, the Debtor as the case may be. Application for ERC funds requires a complex analysis of payroll/employees over a period of time. It is common for employers to engage accountants to perform the work necessary to apply for ERC funds in exchange for a percentage of funds actually received. Symphony will perform these services for a fee of 20% of any funds received or credited on account of the ERC for the investigation and (if appropriate) preparation of documents necessary to obtain such funds.

VIII.

APPLICABLE AUTHORITY

Section 327 of the Bankruptcy Code provides:

> (a) Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C.A. § 327 (West).

This Court has already determined that Symphony does not hold or represent adverse to the estate, that Symphony is disinterested, and qualified to assist the Debtor with providing accounting services during its Chapter 11 Case. In fact, Symphony has already been employed as Debtor's accounting firm. Here, the Debtor seeks to amend the terms of Symphony's employment to include services and payment related to ERC funds.

IX.

CONCLUSION

Based on the foregoing, the Debtor respectfully requests that the Court enter an Order in substantially the form as attached hereto as **Exhibit 1**, supplementing the terms of the employment of Symphony to include services and payment related to ERC funds, and for such

other and further relief as this Court deems just and proper.

DATED this 2nd day of May, 2023.

CARLYON CICA CHTD.

/s/ Tracy M. O'Steen
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TRACY M. O'STEEN, ESQ.
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[Proposed] Counsel for Debtor

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CERTIFICATE OF SERVICE

I am an employee of Carlyon Cica Chtd. On the date of filing of the foregoing papers with the Clerk of Court I caused a true and correct copy to be served in the following manner:

☒ ELECTRONIC SERVICE: Pursuant to LR 2002 of the United States Bankruptcy Court for the District of Nevada, the above-referenced document was electronically filed and served on all parties and attorneys who are filing users through the Notice of Electronic Filing automatically generated by the Court.

☐ UNITED STATES MAIL: By depositing a true and correct copy of the above-referenced document into the United States Mail with prepaid first-class postage, addressed to the parties at their last-known mailing address(es):

☐ OVERNIGHT COURIER: By depositing a true and correct copy of the above-referenced document for overnight delivery via a nationally recognized courier, addressed to the parties listed below which was incorporated by reference and made final in the w at their last-known mailing address.

☐ FACSIMILE: By sending the above-referenced document via facsimile to those persons listed on the attached service list at the facsimile numbers set forth thereon.

I declare under penalty of perjury that the foregoing is true and correct.

/s/ Nancy Arceneaux
An employee of Carlyon Cica Chtd.

EXHIBIT “1”

EXHIBIT “1”

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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re GRAND CANYON DESTINATIONS LLC, Debtor	Case No. 23-10399-NMC Chapter 11 **[PROPOSED] ORDER GRANTING DEBTOR'S MOTION TO SUPPLEMENT TERMS OF THE EMPLOYMENT OF SYMPHONY BUSINESS SERVICES LLC AS DEBTOR'S ACCOUNTING FIRM TO PROVIDE FOR SERVICES RELATED TO THE FEDERAL EMPLOYEE RETENSION CREDIT** Hearing Date: June 13, 2023 Hearing Time: 9:30 a.m.

The Court have held a hearing at the above-captioned date and time (the "Hearing") on the *Debtor's Motion to Supplement Terms of the Employment of Symphony Business Services LLC as Debtor's Accounting Firm to Provide for Services Related to the Federal Employee*

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Retention Credit [ECF No. ___] (the "Motion"), submitted by Grand Canyon Destinations LLC (the "Debtor"), and the Court being satisfied that Symphony Business Services LLC is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code,[1] and having found good and sufficient cause for the Motion and that appropriate notice of the Motion was provided, and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein in being a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A); and venue being proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion being adequate and appropriate under the particular circumstances and that no other further notice is necessary and no objections having been raised; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtor's estate, its creditors, and the other parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon the representations made upon the record during the hearing of the Motion; and after due deliberation and sufficient cause appearing therefore:

IT IS HEREBY ORDERED that the Motion is **GRANTED** in its entirety. The terms of the employment of Symphony Business Services LLC (the "Symphony") will be supplemented to include for Symphony to perform the requisite analysis and, if appropriate, the documents necessary to claim such funds with respect to the federal Employee Retention Credit ("ERC") in exchange for a charge of 20% of the ERC obtained by, or credited to, Debtor.

IT IS HEREBY FURTHER ORDERED that Symphony will file a final fee application which the Court will have the opportunity to review in full unrestrained by the limitations of 11 U.S.C. § 328.

[1] Unless otherwise indicated, all references to a "Section" or a "Chapter" are to Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the "Bankruptcy Code"). "Rule" references are to the Federal Rules of Bankruptcy Procedure Rules 1001-9037. "Local Rule" references are to the Local Rules of Bankruptcy Practice for the United States District Court for the District of Nevada.

IT IS HEREBY FURTHER ORDERED that this Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation, or enforcement of this Order.

IT IS SO ORDERED.

Respectfully submitted by:
CARLYON CICA CHTD.

/s/ DRAFT
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LR 9021 CERTIFICATION

In accordance with LR 9021, the attorney submitting this document hereby certifies as follows (check one):

_____ The court has waived the requirement set forth in LR 9021(b)(1).

_____ No party appeared at the hearing or filed an objection to the motion.

_____ I have delivered a copy of this proposed order to all attorneys who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below [list each party and whether the party has approved, disapproved, or failed to respond to the document]:

_____ I certify that this is a case under chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

EXHIBIT “2”

EXHIBIT “2”

About

Tracy Janssen, EA

Tracy's love-affair with numbers dates back to her childhood when her mom would bring home inventory sheets and pay her to help add them. She eventually found herself working in an office environment constantly asking for more accounting-related tasks. Her boss soon pressed her to enroll in college—and that's exactly what she did, earning her Bachelor's degree in accounting from the University of Nevada, Las Vegas in 2009.

After graduating—and armed with decades of experience in the workforce—Tracy started her tax practice in Las Vegas in 2012 and hasn't stopped advocating for taxpayers since. From saving a client $120,000 annually on the first tax plan she created—to wiping out $80,000 of tax debt for a client after noticing an auditor had mishandled his foreclosure—Tracy's nuanced understanding of numbers and tax law makes her a force to be reckoned with when it comes to negotiating with the IRS on behalf of her hardworking clients.





A wife, mom, and animal lover—Tracy is empathetic, compassionate, and patient. She believes everyone deserves a knowledgeable, effective advocate on their side as they work through stressful financial situations. When she's not helping clients resolve their tax problems and get back to a worry-free way of life, you can find her recentering herself on a hike (likely in Red Rock Canyon or Mt. Charleson in Las Vegas or in South Dakota's beautiful Black Hills) or soaking up new experiences as she travels.

The expertise and education that matters at-a-glance

- Enrolled Agent: licensed to practice by the IRS to represent taxpayers before the IRS

- National Tax Practice Institute™ Fellow: Specialized training focused on helping people resolve their tax debt
- Certified Tax Coach™: Specialized training on advanced tax strategies for tax planning
- National Association of Enrolled Agents (NAEA) Member: Requires 35 hours per year of continued education (more than the federal requirement)
- American Institute of Certified Tax Planners™ Member: One of just 700 professionals to complete this intense training academy. Requires 24 hours per year of tax planning continued education.
- National Association of Tax Professionals (NATP) Member: NATP provides its members industry-leading tax education and resources as part of its mission to ensure taxpayers are served by professionals with the highest level of excellence and ethics.