

Fill in this information to identify the case:

Debtor 1 VYERA PHARMACEUTICALS, LLC

Debtor 2
(Spouse, if filing)

United States Bankruptcy Court for the: District of Delaware
(State)

Case number 2310605 JKS

RECEIVED

JUN 20 2023

LEGAL SERVICES

Filed: USBC - District of Delaware
Vyera Pharmaceuticals, LLC, et al (CLM)
23-10605 (JKS)



0000000008

04/22

Official Form 410
Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>FRANCHISE TAX BOARD</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor																																																																				
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom?																																																																				
3. Where should notices and payments to the creditor be sent?	<table border="1"><thead><tr><th colspan="3">Where should notice to the creditor be sent?</th><th colspan="3">Where should payments to the creditor be sent? (if different)</th></tr></thead><tbody><tr><td colspan="3">BANKRUPTCY SECTION MS A340</td><td colspan="3"></td></tr><tr><td colspan="3">FRANCHISE TAX BOARD</td><td colspan="3"></td></tr><tr><td colspan="3">Name</td><td colspan="3">Name</td></tr><tr><td colspan="3">PO Box 2952</td><td colspan="3"></td></tr><tr><td>Number</td><td>Street</td><td></td><td>Number</td><td>Street</td><td></td></tr><tr><td>Sacramento</td><td>CA</td><td>95812-2952</td><td></td><td></td><td></td></tr><tr><td>City</td><td>State</td><td>ZIP Code</td><td>City</td><td>State</td><td>ZIP Code</td></tr><tr><td>Contact phone</td><td colspan="2">(916) 845-4750</td><td>Contact phone</td><td colspan="2"></td></tr><tr><td>Contact email</td><td colspan="2"></td><td>Contact email</td><td colspan="2"></td></tr><tr><td colspan="6">Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----</td></tr></tbody></table>			Where should notice to the creditor be sent?			Where should payments to the creditor be sent? (if different)			BANKRUPTCY SECTION MS A340						FRANCHISE TAX BOARD						Name			Name			PO Box 2952						Number	Street		Number	Street		Sacramento	CA	95812-2952				City	State	ZIP Code	City	State	ZIP Code	Contact phone	(916) 845-4750		Contact phone			Contact email			Contact email			Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----					
Where should notice to the creditor be sent?			Where should payments to the creditor be sent? (if different)																																																																		
BANKRUPTCY SECTION MS A340																																																																					
FRANCHISE TAX BOARD																																																																					
Name			Name																																																																		
PO Box 2952																																																																					
Number	Street		Number	Street																																																																	
Sacramento	CA	95812-2952																																																																			
City	State	ZIP Code	City	State	ZIP Code																																																																
Contact phone	(916) 845-4750		Contact phone																																																																		
Contact email			Contact email																																																																		
Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----																																																																					
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) Filed on MM / DD / YYYY																																																																				
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing?																																																																				

Official Form 410

Proof of Claim

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____	0013 _____ _____
7. How much is the claim?	\$ <u>4,940.01</u> . Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). _____	
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. _____ Taxes and/or fees	
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: <u>See Attachment</u>	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check all that apply.

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 3,376.46

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am the guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

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

Executed on date 06/09/2023
MM / DD / YYYY

/s/ Kim Tho Nguyen
Signature

Print the name of the person who is completing and signing this claim:

Name Kim Tho Nguyen
First name Middle name Last name

Title Franchise Tax Board Claim Agent

BANKRUPTCY SECTION MS A340

Company FRANCHISE TAX BOARD
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO Box 2952
Number Street

Sacramento CA 95812-2952
City State ZIP Code

Contact phone (916) 845-4750 Email _____



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

Bankruptcy Case Number: 2310605 JKS
Petition Date: 05/09/2023

Debtor(s): VYERA PHARMACEUTICALS, LLC

Attachment

Franchise Tax Board (FTB) reserves the right to amend this claim in accordance with applicable law, including, without limitation, modifying the amounts.

- Based on any audit or investigation conducted by FTB related to any of the tax years on this *Proof of Claim*, including any filed income tax returns.
- Based on additional penalties and/or interest related to tax years on the *Proof of Claim*.
- Claimed as an administrative expense, as a secured claim, as an unsecured priority claim, or as an unsecured general claim for the purposes of this bankruptcy case.

FTB's records indicate a tax return has **not** been filed for the following tax year(s):
2020, 2021, 2022, 2023, 2019, 2018.

Accordingly, FTB reserves the right to amend this claim based upon receipt of such income tax return(s), any audit or investigation of such tax return(s), or any other audit or investigation.

Except to the extent stated herein, FTB has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right of setoff against this claim of debts owed to this debtor by FTB or any other state agency. All rights of setoff are preserved and will be asserted to the extent lawful.

FTB recorded or filed the following Notice(s) of State Tax Lien related to the liabilities in this *Proof of Claim*:

Lien Certificate Number	Recording/ Filing Date	County Recorder or Secretary of State	Recording Information	Tax Years
N/A	N/A	N/A	N/A	N/A



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

Date: 06/09/23

Bankruptcy Case Number:
2310605 JKS

Account Number(s):
XXXXXXXXXX0013XXX

Proof of Claim

Liability Type:
PARTNERSHIP

EPIQ CORPORATE RESTRUCTURING, LLC

777 THIRD AVENUE, 12TH FLOOR
NEW YORK NY 10017

Debtor(s): VYERA PHARMACEUTICALS, LLC

Total Claim Amount: \$4,940.01

Secured
Claim: \$

Unsecured Priority
Claim: \$3,376.46

Unsecured General
Claim: \$1,563.55

Basis of Liability Statement

Claim	Basis	Period	Tax	Penalty	Interest	Costs	Total Claim
B	3	12/31/2020	\$800.00	\$0.00	\$84.80	\$0.00	\$884.80
B	3	12/31/2021	\$800.00	\$0.00	\$57.18	\$0.00	\$857.18
B	3	12/31/2022	\$800.00	\$0.00	\$31.85	\$0.00	\$831.85
B	3	12/31/2023	\$800.00	\$0.00	\$2.63	\$0.00	\$802.63
C	3	12/31/2019	\$800.00	\$200.00	\$150.88	\$0.00	\$1,150.88
C	3	12/31/2020	\$0.00	\$176.00	\$2.97	\$0.00	\$178.97
C	3	12/31/2021	\$0.00	\$140.00	\$1.70	\$0.00	\$141.70
C	3	12/31/2022	\$0.00	\$92.00	\$0.00	\$0.00	\$92.00
T	3	12/31/2018	\$0.00	\$0.00	\$0.00	\$0.00	TBD

Claim

- A. Secured
- B. Unsecured Priority
- C. Unsecured General
- T. To Be Determined

Basis

- 1. Tax Return Filed With Balance Due
- 3. No Tax Return Filed
- 4. Audit Assessment
- 5. Other

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. We can receive delinquent tax returns and encourage correspondence and telephone calls. We provide assistance to prevent unnecessary litigation. Call (916) 845-4750 or fax (916) 845-9799 if you need assistance.

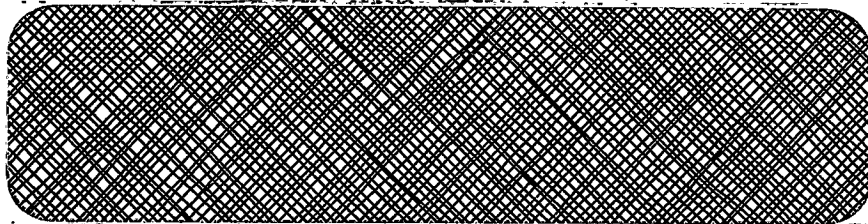
**Franchise Tax Board
Special Procedures Section
P.O. Box 2952
Sacramento, CA 95812**

FIRST-CLASS MAIL
U.S. Postage Paid
SACRAMENTO CA
PERMIT 312

FILED / RECEIVED

JUN 20 2023

EPIQ



EAHOSP1 10017



vye