

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re:

BIRD GLOBAL, INC., et al.,¹

Debtors.

Chapter 11 Cases

Case No.: 23-20514-CLC

(Jointly Administered)

NEVADA DEPARTMENT OF TAXATION'S RESPONSE
TO DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS
(Priority Tax Claims)

The State of Nevada, ex rel. its Department of Taxation ("Department"), by and through counsel Aaron D. Ford, Attorney General, and Marcianelle C. Villanueva-Escolin, Deputy Attorney General, hereby submits its Response ("Response") to the Fourth Omnibus Objection to Claims ("Objection") [DOC 667] filed by Debtors Bird Global, Inc. et al. ("Debtor").

MEMORANDUM OF POINTS AND AUTHORITIES

I. FACTUAL BACKGROUND

In Nevada, general businesses are subject to excise tax that is based on employees' wages after healthcare deductions. *See* NRS 363B.110. This is known as Nevada's Modified Business Tax ("MBT"). MBT is a quarterly tax based on gross wages and is payable to the Department. MBT is calculated based on records that the Nevada Employment Security Division (ESD) provides to the Department. *See* NRS 360.300. When an employer registers with the Nevada Employment Security Division for the unemployment compensation of its employees, that employer becomes automatically registered with the Nevada Department of Taxation ("Department") for the Nevada Modified Business Tax – a self-reporting payroll tax.

¹ The Debtors, along with the last four digits of the Debtors' federal tax identification number, are: Bird Global, Inc. (3155); Bird Rides, Inc. (9939); Bird US Holdco, LLC (8390); Bird US Opco, LLC (6873); and Skinny Labs, Inc. (8176). The Debtors' address is 392 Northeast 191st Street, #20388, Miami, FL 33179.

During the first quarter of 2020, Debtor Bird Rides registered with ESD and was assigned a Nevada State Unemployment Insurance (UI) Account No. xxxxx3958. *See* Exhibit “A”. ESD reports to the Department the wages of Debtor Bird Rides’ employees on a quarterly basis.

On April 5, 2021, the Department sent a welcome letter to Debtor Bird Rides regarding its registration for the MBT. *See* Exhibit “B”. In this welcome letter, the Department informed Debtor Bird Rides that effective October 1, 2003, employers who are required to pay contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B, and that the MBT is a quarterly tax based on gross wages of employees and is payable to the Department of Taxation. (*Id.*)

Due to Debtor Bird Rides’ failure to file returns with the Department and its non-payment of MBT, quarterly delinquency notices were sent to Debtor Bird Rides for periods ending in 03/31/2020 through 09/30/2023. Sample copies of delinquency notices sent to Debtor Bird Rides are attached hereto as Exhibits “C-1” to “C-4”. Each delinquency notice indicates past quarterly periods for which the Debtor has been previously notified. (*Id.*) The Department has never received any petition or letter from Debtor Bird Rides challenging these MBT assessments.

On December 20, 2023, Debtor Bird Rides along with other Debtors, filed a petition with this Court under Chapter 11 of the Bankruptcy Code. [DOC 1]. On December 26, 2023, the Department filed its Proof of Claim pursuant to Federal Bankruptcy Rule 3001(a) and Local Rule 9004-1 for a total amount of \$45,674.24 – with a priority amount of \$36,842.90. *See* Exhibit “D”.

II. LEGAL ARGUMENT

A. Presumptions and Burden of Proof

The Department’s assessments are presumed correct. Nevada Administrative Code (“NAC”) 360.130; *See also Custom Distribution Services, Inc. v. City of Perth Amboy*, 224 F.3d 235, 246 (3rd Cir. 2000) – indicating that there is a presumption that an assessment is correct and the burden of proof is on the taxpayer to show otherwise; *See also Commonwealth of Virginia v. Interstate Railroad Co.*, 175 Va. 53, 60 (Va. 1940) – indicating the general rule that an assessment made by the tax

authority is presumed to be correct and valid “is one of the elementaries of tax law”. Here, Debtors are objecting to the tax claims of the Nevada Department of Taxation on the basis that Debtors’ books and records do not reflect any debts owed to the Nevada Department of Taxation. [DOC 667]. Debtors failed to show this Court, however, or even the Department for that matter, a legitimate reason as to why they are not liable for the outstanding tax deficiencies.

a. The Department Receives Records from the Nevada Employment Security Division; Department’s Assessment Is Presumed Reasonable.

NRS 360.300(1)(b) states:

if a person fails to file a return or the Department is not satisfied with the return or returns of any tax, contribution or premium or amount of tax, contribution or premium required to be paid to the State by any person, in accordance with the applicable provisions of this chapter, ... as administered or audited by the Department, it may compute and determine the amount required to be paid upon the basis of: (b) Any information within its possession or that may come into its possession.

When Debtor Bird Rides registered with the Nevada ESD, it became automatically registered with the Department for MBT. *See* Exhibit “B”. Accordingly, the Department received records from the ESD regarding wages reported to them by Debtor Bird Rides. The Department reasonably used these records in determining the amount of MBT due to Debtor Bird Rides from 03/31/2020 through 03/31/2023.

Debtors’ Objection is premised on the basis that their books and records do not reflect that any debt is owed to the claimants. Such assertion is not among the grounds for Omnibus Objection of Claims pursuant to Federal Rules of Bankruptcy Procedure Rule 3007 (d)(1) to (d)(7) and Local Rule 3007-1(C). Debtors failed to show that they never paid wages to Nevada employees or that the wages reported to Nevada ESD were incorrect. Furthermore, Debtor Bird Rides, Inc. never responded to any of the Department’s delinquency notices. Therefore, at this time, the deficiency is presumed correct, and the Department’s Proof of Claim should be allowed.

B. Timeliness of the Department's Proof of Claim

On December 20, 2023, Debtors filed a petition with this Court under Chapter 11 of the Bankruptcy Code. [DOC 1]. Pursuant to 11 U.S.C. §502(b)(9), a claim of a governmental unit shall be timely filed if it is filed “before 180 days after the date of the order for relief” or such later time as the Bankruptcy Rules provide. In this case, the Governmental Bar Date is June 17, 2024. Records show that on December 26, 2023, the Department filed a Proof of Claim for a total of \$45,674.24 – with a pre-petition priority amount of \$36,842.90. *See* Exhibit “D”. Therefore, the Department timely filed its Proof of Claim pursuant to 11 U.S.C. §502(b)(9) and Local Rule 3003-1(A).

III. CONCLUSION

Based on the foregoing and good cause appearing, The Department respectfully requests that the Court consider the issues outlined in this Response, deny the Debtors’ Omnibus Objection to the Department’s Claim, and grant such other relief as is just and necessary under the circumstances.

DATED this 6th day of June, 2024.

AARON D. FORD
Attorney General for the State of Nevada

By: /s/ Marcianelle C. Villanueva-Escolin
MARCIANELLE C. VILLANUEVA-ESCOLIN
Nevada Bar No. 15108
Deputy Attorney General
State of Nevada
Office of the Attorney General
555 E. Washington Suite 3900
Las Vegas, NV 89101
(702) 486-3125 (phone)
(702) 486-3416 (fax)
mescolin@ag.nv.gov
Attorneys for the State of Nevada,
ex rel. its Department of Taxation

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed/furnished either via electronic filing using the CM/ECF system with the Clerk of the Court which sent e-mail notification of such filing to all CM/ECF participants in this case or via U.S. mail to those not registered for CM/ECF, as indicated on the service list on June 6, 2024.

DATED this 6th day of June, 2024.

/s/ Marcianelle C. Villanueva-Escolin
Marcianelle C. Villanueva-Escolin

EXHIBIT "A"

Good Morning MMARAMBULA MMARAMBUL..

Tuesday, December 26, 2023

[View Open Work Items](#) | [Help](#) | [Contact](#) | [Resources](#) | [ESS](#) | [Logout](#)

LIST EMPLOYER PERIOD SUMMARY

MMARAMBULA MMARAMBULA

Account	3958	<input type="button" value="Search"/>	82-1399939	Active	Account Balance	\$296.89
	BIRD RIDES, INC.		Contributory	2.95%	Reserve Balance	\$15,236.64
	406 BROADWAY STE 369		Liability Date	01/01/2020	ALERTS	
	SANTA MONICA, CA 90401-2314		Qualification Date	03/01/2020		
	866-205-2442		Out Of State Corporation For Profit	FUTA		

List Employer Period Summary

 Period Type Period # Year

KID 1, 2 DDI

Select	Qtr/Yr	QR Date	Report Code	Report Status	Total Gross Wages	Total Tax Wages	Computed Tax	Contribution Paid	Contribution Due
<input type="radio"/>	4/2023		Not Reported	Timely	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<input checked="" type="radio"/>	3/2023	10/24/2023	Factual	Timely	\$323,855.84	\$0.00	\$0.00	\$0.00	\$0.00
<input checked="" type="radio"/>	2/2023	07/25/2023	Factual	Timely	\$310,515.04	\$38,258.39	\$1,147.75	(\$864.11)	\$1,128.62
<input checked="" type="radio"/>	1/2023	04/25/2023	Factual	Timely	\$299,433.07	\$195,404.44	\$5,862.13	(\$5,764.43)	\$5,764.43
<input checked="" type="radio"/>	4/2022	01/24/2023	Factual	Timely	\$534,948.99	\$18,809.47	\$564.28	(\$554.88)	\$554.88
<input checked="" type="radio"/>	3/2022	10/25/2022	Factual	Timely	\$262,038.86	\$31,015.53	\$930.47	(\$914.96)	\$914.96
<input checked="" type="radio"/>	2/2022	07/28/2022	Factual	Timely	\$248,010.27	\$43,845.10	\$1,315.35	(\$1,293.43)	\$1,293.43
<input checked="" type="radio"/>	1/2022	04/26/2022	Factual	Timely	\$251,566.35	\$111,929.90	\$3,357.89	(\$3,301.93)	\$3,301.93
<input checked="" type="radio"/>	4/2021	01/25/2022	Factual	Timely	\$143,368.09	\$43,509.09	\$1,305.27	(\$1,283.52)	\$1,283.52
<input checked="" type="radio"/>	3/2021	10/25/2021	Factual	Timely	\$422,433.64	\$16,290.91	\$488.73	(\$480.58)	\$480.58
<input checked="" type="radio"/>	2/2021	07/27/2021	Factual	Timely	\$62,600.08	\$14,941.64	\$448.25	(\$440.78)	\$440.78
<input type="radio"/>	1/2021	04/27/2021	Factual	Timely	\$11,458.36	\$11,458.36	\$343.75	(\$338.02)	\$338.02
<input type="radio"/>	4/2020		Not Reported	Timely	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<input type="radio"/>	3/2020		Not Reported	Timely	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



STEVE SISOLAK
Governor

JAMES DEVOLLD
Chair, Nevada Tax Commission

MELANIE YOUNG
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
Call Center: (866) 962-3707

LAS VEGAS OFFICE
Grant Sawyer Office Bldg, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999 Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300 Fax: (702) 486-3377

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: [REDACTED] 5660
UI No.: [REDACTED] 3958
Correspondence ID: 2100014069276
Date: 04/05/2021

Welcome to Nevada Modified Business Tax

Attention Tax Preparers: This notice must be forwarded to and completed by the Taxpayer.

Dear Taxpayer:

Due to records received from Employment Security Division, you have been registered for the Nevada Modified Business Tax. In order to complete your registration, please provide the requested information on the attached form in order to verify and supplement **existing information** in Department records. If you have not done so, please register with the Department for other applicable tax types as required.

Effective October 1, 2003, employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. § 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to:

Department of Taxation
Attn: Compliance Division
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

The Modified Business Tax is a quarterly tax that is based on gross wages and is payable to the Department of Taxation. Gross wages are the total wages paid by the employer during the calendar quarter. This amount should be the same figure as reported on Line 3 of Employment Security Division (ESD) Form NUCS 4072 and should include reported tips.

There is a deduction for qualified health insurance/health benefit plans for employees if paid by the employer. Dependents are included in the definition of employees as long as the employer pays the expenses, premiums, or claims etc. Expenses associated with a self insured plan may also be deductible. For more details on deductions, please see NRS 363A.130 or NRS 363B.110 and NAC 363A or NAC 363B.

Tax for each calendar quarter is due and is to be paid on or before the last day of the month following the quarter. For example, the tax return and remittance for October 1, 2006, through December 31, 2006, was due on or before January 31, 2007.

You may file and pay this tax online through our Nevada Tax system at <https://www.nevadatax.nv.gov/>.

If you do not have a Nevada Tax account, please enroll by using the following Pre-approved Nevada Tax

Access Code: 58CABA4D-7BEB-4B4D-B089-39D71107FC1C. Additional information may be obtained by contacting the Department's Call Center at (866) 962-3707 or on the Department's web site at <http://tax.nv.gov>.

Sincerely,

State of Nevada Department of Taxation

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: [REDACTED] 5660
Tax Type: MBT
Correspondence ID: 2100014069276
Date: 04/05/2021

MBT ADDITIONAL INFORMATION

Corporate/Entity Name: _____ Federal ID Number: _____

Modified Business Tax mailing address: _____

Does your business operate in Nevada? ☐ Yes ☐ No

Describe the nature of your business: _____

List owners, partners, corporate officers, managers, members, and authorized agents (attach additional sheets if necessary):

Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	
Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	
Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	

Business is currently registered in Nevada for the following tax types:

- ☐ Commerce Tax
 ☐ Sales/Use Tax
 ☐ Consumer Use Tax
 ☐ Certificate of Authority
 ☐ Excise taxes (please list): _____

TID number(s) for business currently registered in Nevada above: _____

I certify the information provided is true, correct and complete to the best of my knowledge and belief:

Signature (Taxpayer)

Printed Name and Title

Date

Phone Number

If you need to register for other tax types in Nevada, please complete the Nevada Business Registration and Supplemental Application forms located on the Department's website: <https://tax.nv.gov> To complete your Modified Business Tax registration, sign and return to:

NEVADA DEPARTMENT OF TAXATION
Attn: Compliance Division
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

FOR DEPARTMENT USE ONLY



JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
1550 College Parkway, Suite 115
Carson City, Nevada, 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd
Suite 200
Las Vegas, Nevada, 89119
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada, 89502
Phone: (775) 687-9999 Fax: (775) 688-1303

HENDERSON OFFICE
This Office is Closed.
Please visit the
Las Vegas Office, -
Phone: (702) 486-2300 Fax: (702) 486-2373

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: [REDACTED] 5660
UI Number: [REDACTED] 3958
Location No.: 000
Period End Date: 03/31/2023
Tax Type: MBT
Correspondence ID: 2300015852982
Date: 06/15/2023

Delinquency Notice for Modified Business Tax

Dear Taxpayer:

Our records indicate that the Modified Business Tax return for period ending 03/31/2023 is past due.

Other periods for which you have previously been notified are: 03/31/2020, 06/30/2020, 09/30/2020, 12/31/2020, 03/31/2021, 06/30/2021, 09/30/2021, 12/31/2021, 03/31/2022, 06/30/2022, 09/30/2022, 12/31/2022.

Employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. & 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to the address below.

If you have not sent the return(s) with payment, please do so immediately. Returns may be found online at <http://tax.nv.gov>. Late filed returns may result in penalty and interest. Interest will continue to accrue on any unpaid tax at .75 percent per month.

If you have filed the return(s), please send a clear copy of the return(s) and both the front and back of your cancelled check(s) if applicable and include a copy of this notice.

If your business has closed, you must contact the Employment Security Division (ESD) at 775-684-6300 and provide the date of your last payroll to close your Unemployment Insurance (UI) account (see UI Number above). Once your UI account is closed with ESD, your MBT account will be closed with the Department of Taxation.

Please note, you are required to file all returns up to the date the business ceased payroll whether or not the business had wages to report during the reporting period.

Please retain a copy of this notice for your records.

Mail payment and completed return(s) to:

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7939

Sincerely,

State of Nevada Department of Taxation

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.



STEVE SISOLAK
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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LAS VEGAS OFFICE
700 E. Warm Springs Rd
Suite 200
Las Vegas, Nevada, 89119
Phone: (702) 486-2300 Fax: (702) 486-2373

EXHIBIT "C-2"

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada, 89502
Phone: (775) 687-9999 Fax: (775) 688-1303

HENDERSON OFFICE
This Office is Closed.
Please visit the
Las Vegas Office, -
Phone: (702) 486-2300 Fax: (702) 486-2373

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: 5660
UI Number: 3958
Location No.: 000
Period End Date: 09/30/2022
Tax Type: MBT
Correspondence ID: 2200015416140
Date: 12/15/2022

Delinquency Notice for Modified Business Tax

Dear Taxpayer:

Our records indicate that the Modified Business Tax return for period ending 09/30/2022 is past due.

Other periods for which you have previously been notified are: 03/31/2020, 06/30/2020, 09/30/2020, 12/31/2020, 03/31/2021, 06/30/2021, 09/30/2021, 12/31/2021, 03/31/2022, 06/30/2022.

Employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. & 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to the address below.

If you have not sent the return(s) with payment, please do so immediately. Returns may be found online at <http://tax.nv.gov>. Late filed returns may result in penalty and interest. Interest will continue to accrue on any unpaid tax at .75 percent per month. ***For returns ending 04/30/2011 and prior, interest is calculated at 1 percent per month through 06/30/2011.**

If you have filed the return(s), please send a clear copy of the return(s) and both the front and back of your cancelled check(s) if applicable and include a copy of this notice.

If your business has closed, you must contact the Employment Security Division (ESD) at 775-684-6300 and provide the date of your last payroll to close your Unemployment Insurance (UI) account (see UI Number above). Once your UI account is closed with ESD, your MBT account will be closed with the Department of Taxation.

Please note, you are required to file all returns up to the date the business ceased payroll whether or not the business had wages to report during the reporting period.

Please retain a copy of this notice for your records.

Mail payment and completed return(s) to:

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7939

Sincerely,

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Phone: (702) 486-2300 Fax: (702) 486-2373

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: [REDACTED] 5660
UI Number: [REDACTED] 3958
Location No.: 000
Period End Date: 06/30/2022
Tax Type: MBT
Correspondence ID: 2200015230278
Date: 09/16/2022

Delinquency Notice for Modified Business Tax

Dear Taxpayer:

Our records indicate that the Modified Business Tax return for period ending 06/30/2022 is past due.

Other periods for which you have previously been notified are: 03/31/2020, 06/30/2020, 09/30/2020, 12/31/2020, 03/31/2021, 06/30/2021, 09/30/2021, 12/31/2021, 03/31/2022.

Employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. & 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to the address below.

If you have not sent the return(s) with payment, please do so immediately. Returns may be found online at <http://tax.nv.gov>. Late filed returns may result in penalty and interest. Interest will continue to accrue on any unpaid tax at .75 percent per month. ***For returns ending 04/30/2011 and prior, interest is calculated at 1 percent per month through 06/30/2011.**

If you have filed the return(s), please send a clear copy of the return(s) and both the front and back of your cancelled check(s) if applicable and include a copy of this notice.

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Please note, you are required to file all returns up to the date the business ceased payroll whether or not the business had wages to report during the reporting period.

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Web Site: <https://tax.nv.gov>
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Call Center: (866) 962-3707

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Phone: (702) 486-2300 Fax: (702) 486-2373

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Building L, Suite 235
Reno, Nevada, 89502
Phone: (775) 687-9999 Fax: (775) 688-1303

HENDERSON OFFICE
This Office is Closed.
Please visit the
Las Vegas Office, -
Phone: (702) 486-2300 Fax: (702) 486-2373

BIRD RIDES INC
406 BROADWAY STE 369
SANTA MONICA CA 90401-2314

Taxpayer ID: 5660
UI Number: 3958
Location No.: UUU
Period End Date: 12/31/2022
Tax Type: MBT
Correspondence ID: 2300015615150
Date: 03/10/2023

Delinquency Notice for Modified Business Tax

Dear Taxpayer:

Our records indicate that the Modified Business Tax return for period ending 12/31/2022 is past due.

Other periods for which you have previously been notified are: 03/31/2020, 06/30/2020, 09/30/2020, 12/31/2020, 03/31/2021, 06/30/2021, 09/30/2021, 12/31/2021, 03/31/2022, 06/30/2022, 09/30/2022.

Employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. & 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to the address below.

If you have not sent the return(s) with payment, please do so immediately. Returns may be found online at <http://tax.nv.gov>. Late filed returns may result in penalty and interest. Interest will continue to accrue on any unpaid tax at .75 percent per month. ***For returns ending 04/30/2011 and prior, interest is calculated at 1 percent per month through 06/30/2011.**

If you have filed the return(s), please send a clear copy of the return(s) and both the front and back of your cancelled check(s) if applicable and include a copy of this notice.

If your business has closed, you must contact the Employment Security Division (ESD) at 775-684-6300 and provide the date of your last payroll to close your Unemployment Insurance (UI) account (see UI Number above). Once your UI account is closed with ESD, your MBT account will be closed with the Department of Taxation.

Please note, you are required to file all returns up to the date the business ceased payroll whether or not the business had wages to report during the reporting period.

Please retain a copy of this notice for your records.

Mail payment and completed return(s) to:

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7939

Sincerely,

State of Nevada Department of Taxation

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Fill in this information to identify the case:

Debtor 1 BIRD RIDES INC

Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: Southern District of Florida

Case number 23-20515-CLC

Official Form 410**Proof of Claim**

12/15

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>State of Nevada Department of Taxation</u> <small>Name of the current creditor (the person or entity to be paid for this claim)</small> 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? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>State of Nevada Department of Taxation</u> <small>Name</small> <u>700 E. Warm Springs Rd., Ste 200</u> <small>Number Street</small> <u>Las Vegas</u> <u>NV</u> <u>89119</u> <small>City State ZIP Code</small> Contact phone <u>(702)486-8244</u> Contact email <u>tax-bankruptcy@tax.state.nv.us</u>	Where should payments to the creditor be sent? (if different) <small>Name</small> _____ <small>Number Street</small> _____ <small>City State ZIP Code</small> _____ Contact phone _____ 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? _____	

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: <u>9</u> <u>9</u> <u>3</u> <u>9</u>
7. How much is the claim?	\$ <u>45,674.24</u> Does this amount include interest or other charges? Total claim comprised of: Secured: \$ _____ (See Line 9) <input type="checkbox"/> No Priority: \$ <u>36,842.90</u> (See Line 12) <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). General Unsecured: \$ <u>8,831.34</u>
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. <u>Unpaid Taxes</u>
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 a priority debt : \$ _____ (See Line 12) Amount of the claim that is unsecured: \$ _____ (The sum of the secured, priority and unsecured amounts should match the amount in line 7.) **This claim is secured up to the Department's lien amount plus accrued interest to the extent that the value of the lien property exceeds any and all recorded liens that are senior to the Department's lien. To the extent the Department's claim is not secured, the tax and interest shall retain its status as a priority claim in accord with 11 USC Section 507(a) (8). 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 checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

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

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

☐ No☒ Yes. Check all that apply:☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).☐ Up to \$2,775* 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 \$12,475*) 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).☐ 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.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 36,842.90

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/16 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 a 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 12/26/2023
MM / DD / YYYY

/s/ Dana Snow

Signature

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

Name Dana M. Snow
First name Middle name Last name

Title Revenue Officer II for Kathy Fey, Tax Program Supervisor III

Company State of Nevada Department of Taxation
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 700 E. Warm Springs Rd., Ste 200
Number Street

Las Vegas NV 89119
City State ZIP Code

Contact phone (702)486-8244 Email tax-bankruptcy@tax.state.nv.us

1 SAVE AS:	NEVADA DEPARTMENT OF TAXATION									
2 x23-20515-CLC	STATEMENT OF LIABILITY									
3 Debtor Address:							BKCY COURT	STATE	DIVISION	
								FLORIDA	SOUTHERN	
5 F.T.I.D/DEBTOR:	xx-xxx9939			NEVADA TAXPAYER ID #			[] AMENDS >>			
6 BIRD RIDES INC				MBT	Sales-Use Tax		RECORD AS OF:	12/26/2023 12/26/2023 11:55		
				xxxxxx5660	xxxxxx5660		BK- x23-20515-CLC Chapter: 11 Petition Date: 12/20/2023 Converted To: Conversion On: Bkcy Status: Open Our Claim #: 1 New			
13 Bond Type/Amt	Acct. Status						GOV'T BAR			
14 N/A	OB						6/17/2024			
16 LIABILITY	TAX	TAX	PENALTY	INTEREST	ACCT STATUS	TAX	PENALTY	INTEREST	TOTAL DUE	
17 CREATED BY	PERIOD	TO PETITION	TO PETITION	TO PETITION	TO PETITION	POST	POST	POST	POST	
18 TAXES NOT PAID	END DATE	DATE	DATE	DATE	12/20/2023	PETITION	PETITION	PETITION	PETITION	
20 xxxxxx5660	SUT	MONTHLY	BIRD RIDES INC			PR13: ___ PR17: ___ Cx'd ___ Pst ___ FM Zip ___ Bnd Clm ___ DD ___ Aud ___ TF ___				
28 filed partially paid	7/31/2023	\$50.76	\$2,031.99	\$305.56	\$2,388.31					
filed partially paid	8/31/2023	\$40.11	\$1,626.99	\$244.35	\$1,911.45					
filed partially paid	9/30/2023	\$41.75	\$1,668.21	\$250.23	\$1,960.19					
filed partially paid	10/31/2023	\$31.47	\$253.77	\$94.45	\$379.69					
xxxxxx5660	MBT	QUARTERLY	BIRD RIDES INC							
Modified Business Tax LESS THAN 3 years prior to petition period IS PRIORITY										
filed not paid	6/30/2021	\$173.63	\$17.36	\$37.76	\$228.75					
filed not paid	12/31/2021	\$1,286.61	\$128.66	\$221.94	\$1,637.21					
Deficiency Determination for Modified Business Tax periods 09/21, 03/22-09/23, based on wages reported to ESD										
Deficiency Determ.	9/30/2021	\$5,132.14	\$513.21	\$1,000.74	\$6,646.09					
Deficiency Determ.	3/31/2022	\$2,777.58	\$277.76	\$416.60	\$3,471.94					
Deficiency Determ.	6/30/2022	\$2,728.58	\$272.86	\$347.82	\$3,349.26					
Deficiency Determ.	9/30/2022	\$2,921.90	\$292.19	\$306.74	\$3,520.83					
Deficiency Determ.	12/31/2022	\$6,682.60	\$668.26	\$551.32	\$7,902.18					
Deficiency Determ.	3/31/2023	\$3,437.19	\$343.72	\$206.24	\$3,987.15					
Deficiency Determ.	6/30/2023	\$3,589.90	\$358.99	\$134.60	\$4,083.49					
Deficiency Determ.	9/30/2023	\$3,773.73	\$377.37	\$56.60	\$4,207.70					
47										
48 TOTAL DUE		\$32,667.95	\$8,831.34	\$4,174.95	\$45,674.24					
49 Authority for claim	\$32,667.95	+ PREPETITION TAXES				SECURED PRE-TAXES				
50 NRS 360.300 Thru	\$4,174.95	+ PREPETITION INTEREST				SECURED PRE-INTEREST				
51 NRS 360.417 and/or	\$36,842.90	= PREPETITION PRIORITY				SECURED PRIORITY				
52 NRS 360.297 and/or	\$8,831.34	+ PREPETITION NON-PRIORITY				SECURED NON-PRIORITY				
53 NRS Ch. 372 and/or	\$45,674.24	= PREPETITION CLAIM				TOTAL				
54 NRS Ch. 363B										
55	\$45,674.24	= TOTAL CLAIM				/s/ Dana Snow				
56	Dana Snow, Revenue Officer II									