

RECEIVED

JUL 24 2024

LEGAL SERVICES

Fill in this information to identify the case:

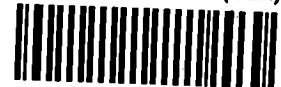
Debtor 1 SOLAR BIOTECH INCDebtor 2 AKA SOLAR BIOPROCESSING LLC
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 24-11402-LSSFiled: USBC - District of Delaware
Solar Biotech, Inc., Et al
24-11402 (LSS)

(CLM)

SOB



0000000002

Official Form 410

Proof of Claim

04/22

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?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : _____ 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? Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone 1-800-973-0424 Contact email _____ Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) Internal Revenue Service Name 51 Haddonfield Road Suite 300 Number Street Cherry Hill NJ 08002 City State ZIP Code Contact phone 856-792-9327 Contact email Ruth.A.Ayling@irs.gov
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? ☐ No
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 282,660.93 Does this amount include interest or other charges?
☐ No
☒ 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 _____

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ 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) _____ %
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☐ No
☒ Yes. Identify the property: See attachment

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 one:

☐ 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).

\$ 282,660.93

☐ 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 04/01/25 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 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 07/23/2024
MM / DD / YYYY

/s/ RUTH AYLING

Signature

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

Name	RUTH	AYLING
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	51 Haddonfield Road Suite 300	
	Number	Street
	Cherry Hill	NJ 08002
	City	State ZIP Code
Contact phone	856-792-9327	Email Ruth.A.Ayling@irs.gov

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: SOLAR BIOTECH INC
AKA SOLAR BIOPROCESSING LLC
5516 INDUSTRIAL PARK ROAD
NORTON, VA 24273

Case Number
24-11402-LSS

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
06/23/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

IRS reserves the right to Amend the claim upon a thorough examination

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9449	WT-FICA	09/30/2022	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$4,286.07
XX-XXX9449	WT-FICA	12/31/2022	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$3,689.19
XX-XXX9449	WT-FICA	03/31/2023	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$3,061.83
XX-XXX9449	WT-FICA	06/30/2023	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$2,424.49
XX-XXX9449	WT-FICA	09/30/2023	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$1,768.40
XX-XXX9449	WT-FICA	12/31/2023	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$1,067.39
XX-XXX9449	FUTA	12/31/2023	1 1-ESTIMATED-SEE NOTE	\$1,077.53	\$34.45
XX-XXX9449	CORP-INC	12/31/2023	2 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9449	WT-FICA	03/31/2024	1 1-ESTIMATED-SEE NOTE	\$33,384.56	\$396.34
XX-XXX9449	WT-FICA	06/30/2024	3 C-ESTIMATED-SEE NOTE	\$30,449.65	\$0.00
XX-XXX9449	CORP-INC	12/31/2024	2 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9449	FUTA	12/31/2024	3 C-ESTIMATED-SEE NOTE	\$513.67	\$0.00
				\$265,932.77	\$16,728.16

Total Amount of Unsecured Priority Claims:

\$282,660.93

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

3 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.



**Department of the Treasury
Internal Revenue Service**

51 Haddonfield Rd Ste 300
Cherry Hill, NJ 08002-4813

Date: July 23, 2024
Re: POC
Lead case 24-11402 DE01
Phone: 856-792-9327
Fax: 855-322-5682
Chapter 11 Bankruptcy

Dear Epiq Claims Agent,

Please find & file the estimated Proof of Claim being filed for case 24-11402 DE01 Solar Biotech Inc.

Thank you,

Ruth A Ayling
Bankruptcy Specialist
51 Haddonfield Road Ste 300
Cherry Hill NJ 08002

Note: 2nd submission - first submission cannot be found dated 7/11/24.

Your telephone number:

(856)792-9327

Best time to call during normal working hours:

7:30 am to 2:00 pm

RUTH A AYLING

Signature

1000200743

Employee Number

BANKRUPTCY SPECIALIST

Title

Internal Revenue Service

Insolvency

51 Haddonfield Road

Cherry Hill, NJ 08002-4805

Official Business

Penalty for Private Use, \$300

Rayling

Solar Biotech Inc
Claims Processing Center
40 Epig Corporate Restructuring, LLC
10300 SW Allen Blvd
Beaverton Or 97005

UPS CampusShip: View/Print Label

1. Ensure there are no other shipping or tracking labels attached to your package. Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. Fold the printed label at the solid line below. Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. GETTING YOUR SHIPMENT TO UPS

Customers with a Daily Pickup

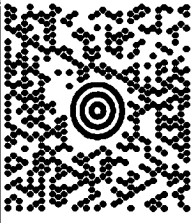

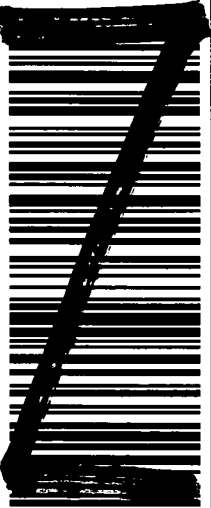

Your driver will pickup your shipment(s) as usual.

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages. Hand the package to any UPS driver in your area.

Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, Staples® or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

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AYLING RUTH A INTERNAL REVENUE SERVICE 51 HADDONFIELD RD CHERRY HILL NJ 08002		LTR	1 OF 1
SHIP TO: C/O EPIQ CORP RESTRUCTURING LLC SOLAR BIOTECH INC 10300 SW ALLEN BLVD CLAIMS PROCESSING CENTER BEAVERTON OR 97005-4833			
		OR 971 7-01 	
UPS NEXT DAY AIR		1	
TRACKING #: 1Z E23 965 01 9652 7657			
			
BILLING: P/P			
BOD: 9350		CS 24.5.00. WNTNV50 30.0A 07/2024*	

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