

**Fill in this information to identify the case:**

Debtor W/S Packaging Group, LLC

United States Bankruptcy Court for the: \_\_\_\_\_ District of New Jersey  
(State)

Case number 26-10911

**Official Form 410  
Proof of Claim**

**04/25**

**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 or 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. <b>Who is the current creditor?</b>	ARIZONA DEPARTMENT OF REVENUE  _____ Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor _____	
2. <b>Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. <b>Where should notices and payments to the creditor be sent?</b>	<b>Where should notices to the creditor be sent?</b> See summary page	<b>Where should payments to the creditor be sent? (if different)</b>
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Contact phone <u>602-542-8811</u> Contact email <u>BankruptcyUnit@azag.gov</u>	Contact phone _____ Contact email _____
Uniform claim identifier (if you use one): _____		
4. <b>Does this claim amend one already filed?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ <span style="float: right;">MM / DD / YYYY</span>	
5. <b>Do you know if anyone else has filed a proof of claim for this claim?</b>	<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: 7493 \_\_\_\_\_

7. How much is the claim? \$ 14176.85. 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 or property:**  
 Real estate: If the claim is secured by the debtor's principle 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 amount 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: \_\_\_\_\_



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

- No  
 Yes. Check all that apply:

Amount entitled to priority

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). \$ \_\_\_\_\_
- Up to \$3,800\* 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 \$17,150\*) 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). \$ 14176.85
- 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 4/01/28 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)(3) 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 acknowledgement 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 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 02/20/2026  
MM / DD / YYYY

/s/Lorraine Averitt  
 Signature

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

Name Lorraine Averitt  
First name Middle name Last name

Title Bankruptcy Services

Company Arizona Department of Revenue  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1600 W. Monroe 7th Floor, Phoenix, AZ, 85007

Contact phone 602-716-7806 Email laveritt@azdor.gov



# Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 967-1788 | International (310) 751-2688

<b>Debtor:</b> 26-10911 - W/S Packaging Group, LLC		
<b>District:</b> District of New Jersey, Trenton Division		
<b>Creditor:</b> ARIZONA DEPARTMENT OF REVENUE c/o Tax, Bankruptcy and Collection Sct Office of the Arizona Attorney General - BCE 2005 N Central Ave, Suite 100 Phoenix, AZ, 85004  <b>Phone:</b> 602-542-8811 <b>Phone 2:</b>  <b>Fax:</b>  <b>Email:</b> BankruptcyUnit@azag.gov	<b>Has Supporting Documentation:</b> Yes, supporting documentation successfully uploaded <b>Related Document Statement:</b>	
	<b>Has Related Claim:</b> No <b>Related Claim Filed By:</b>	
	<b>Filing Party:</b> Creditor	
<b>Other Names Used with Debtor:</b>		<b>Amends Claim:</b> No <b>Acquired Claim:</b> No
<b>Basis of Claim:</b> Taxes	<b>Last 4 Digits:</b> Yes - 7493	<b>Uniform Claim Identifier:</b>
<b>Total Amount of Claim:</b> 14176.85		<b>Includes Interest or Charges:</b> Yes
<b>Has Priority Claim:</b> Yes		<b>Priority Under:</b> 11 U.S.C. §507(a)(8): 14176.85
<b>Has Secured Claim:</b> No  <b>Based on Lease:</b> No  <b>Subject to Right of Setoff:</b> No		<b>Nature of Secured Amount:</b> <b>Value of Property:</b>  <b>Annual Interest Rate:</b>  <b>Arrearage Amount:</b>  <b>Basis for Perfection:</b>  <b>Amount Unsecured:</b>
<b>Submitted By:</b> Lorraine Averitt on 20-Feb-2026 12:14:23 p.m. Pacific Time  <b>Title:</b> Bankruptcy Services  <b>Company:</b> Arizona Department of Revenue  <b>Optional Signature Address:</b> 1600 W. Monroe 7th Floor  Phoenix, AZ, 85007  <b>Telephone Number:</b> 602-716-7806  <b>Email:</b> laveritt@azdor.gov		



STATE OF ARIZONA - PROOF OF CLAIM FOR ARIZONA DEPARTMENT OF REVENUE

United States Bankruptcy Court for the District of New Jersey (Trenton)
ORIGINAL

In the Matter of: WS PACKAGING GROUP INC

Case Number: 26-10911-MBK
Chapter: Bankruptcy Chapter 11
Taxpayer ID: 39-2007493
Tax Type: TPT
WTH
Petition Date: 01/29/2026

Table with 2 columns: Description, Amount. Total Priority: \$14,176.85; Amount Due as of this Statement: \$14,176.85

- 1. The undersigned is the agent of the Arizona Department of Revenue...
2. The Debtor was at the time of the filing of the petition...
3. The amount of all payments on this claim have been credited...
4. The grounds for the liability are for taxes due under the Arizona Revised Statutes.
a. Secured Lien(s) in the event there is insufficient property...
b. Unsecured Priority under Section 507(a)(8) of the Bankruptcy Code

Table with 7 columns: Tax Type, Memo, Period, Tax, Penalty, Interest, Total. Rows include TPT, WTH, WTH, and Total Section Priority.

- c. Amounts claimed as Priority under Section 1305
d. Unsecured General Claims

Amount Due as of this Statement: \$14,176.85

- 5. No note or other negotiable instrument has been received...
6. No judgement has been rendered on this claim...
7. The Department may have a right to setoff...
8. Make checks payable to the "ARIZONA DEPARTMENT OF REVENUE".
9. All tax returns shall be filed directly with the Arizona Department of Revenue...

ARIZONA DEPARTMENT OF REVENUE

Signed: Lorraine Averitt

Office of the Arizona Attorney General
All notices, correspondence, pleadings and payments will be sent to the following address:
c/o Tax, Bankruptcy and Collection Section
2005 N Central Ave. Suite 100
Phoenix, AZ 85004
Phone: 602-542-1719

Dated: 02/20/2026
Lorraine Averitt