

Fill in this information to identify the case:

Debtor 1 AGILETHOUGHT INC

Debtor 2 AKA LIV CAPITAL ACQUISITION CORP
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 23-11305-JKS (State)

- ☒ Date Stamped Copy Returned
- ☐ No self addressed stamped envelope
- ☐ No copy to return

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 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) Other names the creditor used with the debtor		Creditor Number : _____
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 _____	Where should payments to the creditor be sent? (if different) Internal Revenue Service Name 600 ARCH STREET, M/S 03-F15-13 Number Street PHILADELPHIA PA 19106-1611 City State ZIP Code Contact phone (267) 941-6410 Contact email veronica.s.sorrell@irs.gov	
Uniform claim identifier (if you use one): _____			
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>37</u>		Filed on <u>10/19/2023</u> 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? _____		

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2311305250618000000000001

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? \$ 247,240.39 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: All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.

Basis for perfection: See Attachment
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: \$ 34,003.89

Amount of the claim that is unsecured: \$ 213,236.50 (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) 7 %
☐ 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

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

☐ No

☒ Yes. Check one:

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).

\$ 27,100.15

☐ 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 04/01/28 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 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 06/13/2025
MM / DD / YYYY

/s/ VERONICA SORRELL

Signature

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

Name	VERONICA	SORRELL	
	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	600 ARCH STREET, M/S 03-F15-13		
	Number	Street	
	PHILADELPHIA	PA	19106-1611
	City	State	ZIP Code
Contact phone	(267) 941-6410		Email veronica.s.sorrell@irs.gov

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DEPARTMENT OF THE
TREASURY INTERNAL
REVENUE SERVICE
600 Arch Street, Room 3600A
Philadelphia, PA 19106

Business/Self-Employed Division

June 13, 2025

Person to Contact: Veronica Sorrell Badge

ID# 1000201110

Telephone Number: (267) 941-6410

Kutzman Carson Consultants LLC
dba Vertia Global
222 N. Pacific Coast Highway
Suite 300
El Segundo, CA 90245

Attached are **Amended proof of claims** for joint administrative cases
23-11305, 23-11308, and 23-1229 under lead case 23-11294 Court:
DE01 Chapter: 11 AN GLOBAL LLC.

Please sign, date and return a copy as a form of acknowledgment to my
attention at the above address. If you have any questions, I can be reached
at 267-941-6410.

Sincerely,

A handwritten signature in cursive script that reads "Veronica Sorrell".

Veronica Sorrell
Bankruptcy Specialist
ID Number 1000201110

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: AGILETHOUGHT INC
AKA LIV CAPITAL ACQUISITION CORP
222 W LAS COLINAS BLVD STE #1650-E
IRVING, TX 75039

Case Number
23-11305-JKS

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
08/28/2023

Amendment No. 1 to Proof of Claim dated 10/19/2023

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.

Secured Claims

(Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Date	Lien Filed: Office Location
XX-XXX7909	CORP-INC	12/31/2019	07/12/2021	\$22,835.00	\$3,796.82	\$7,372.07		Right to Setoff
				\$22,835.00	\$3,796.82	\$7,372.07		

Total Amount of Secured Claims:

\$34,003.89

Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7909	CORP-INC	12/31/2020	06/05/2023	\$26,131.00	\$348.06
XX-XXX7909	CORP-INC	12/31/2020	11/08/2021	\$0.00	\$621.09
XX-XXX2509	CORP-INC	12/31/2022	03/11/2024	\$0.00	\$0.00
				\$26,131.00	\$969.15

Total Amount of Unsecured Priority Claims:

\$27,100.15

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX2509	MISC PEN	12/31/2021	05/08/2023	\$0.00	\$3,907.74
				\$0.00	\$3,907.74

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,228.61

Penalty to date of petition on unsecured general claims (including interest thereon) \$180,000.00

Continued from Page 1

Taxpayer ID
Number

Kind of Tax

Tax Period

Date Tax Assessed

Tax Due

Interest to Petition Date

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 23-11305-JKS	Lien Recorded : 02/04/2022 - 00:00AM Recording Number: UCC Number : 22FLR0000406 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #3 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 448082522

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

AGILETHOUGHT INC, a Corporation

Residence: 2502 N ROCKY POINT DR STE 960
TAMPA, FL 33607-4928

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1120	12/31/2019	XX-XXX7909	07/12/2021	08/11/2031	\$176,604.85

Filed at: SECRETARY OF STATE TALLAHASSEE, FL 32314	Total	\$176,604.85
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This notice was prepared and executed at BALTIMORE, MD
on this. the 19th day of January. 2022.

Authorizing Official: E KANE	Title: REVENUE OFFICER 23-02-2242
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