

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

Debtor 1 DOLPHIN LEISURE, INC.

Debtor 2 (Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: District of DELAWARE

Case number 25-10616-LSS (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 Creditor Number : \_\_\_\_\_  
 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?**  No  
 Yes. From whom? \_\_\_\_\_

3. **Where should notices and payments to the creditor be sent?** **Where should notices to the creditor be sent?** **Where should payments to the creditor be sent? (if different)**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	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 (if you use one): _____	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
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4. **Does this claim amend one already filed?**  No  
 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?**  No  
 Yes. Who made the earlier filing? \_\_\_\_\_

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**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? \$ 4,409,885.95. 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:** \$ 3,381,720.15  
**Amount of the claim that is unsecured:** \$ 1,028,165.80 (The sum of the secured and unsecured amounts should match the amount in line 7.)

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**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

**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.

- |   |  |                                    |
|---|--|------------------------------------|
| <input type="checkbox"/> No   |  |                                    |
| <input checked="" type="checkbox"/> Yes. Check one:   |  | <b>Amount entitled to priority</b> |
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).  |  | \$ _____                           |
| <input type="checkbox"/> 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).  |  | \$ _____                           |
| <input type="checkbox"/> 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). |  | \$ _____                           |
| <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).   |  | \$ <u>1,010,710.74</u>             |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).  |  | \$ _____                           |
| <input type="checkbox"/> 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 06/11/2025  
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

Small Business/Self-Employed Division

June 11, 2025

Person to Contact: Veronica Sorrell Badge

# 1000201110

Telephone Number: (267) 941-6410

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

Attached is the proof of claim for case 25-10616 Dolphin Leisure, Inc.

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

*Veronica Sorrell*  
*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: DOLPHIN LEISURE, INC.

1001 BRICKELL BAY DRIVE SUITE 211  
MIAMI, FL 33131

Case Number	25-10616-LSS
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	03/31/2025

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-XXX7073	CORP-INC	12/31/2021	03/20/2023	\$1,276,066.37	\$430,990.77	\$292,027.20	09/14/2023	TALLAHASSEE, FL
							08/14/2023	BAY COUNTY
XX-XXX7073	CORP-INC	12/31/2022	11/06/2023	\$784,345.00	\$417,140.21	\$126,595.07	01/11/2024	TALLAHASSEE, FL
							01/10/2024	BAY COUNTY
XX-XXX7073	MISC PEN	12/31/2022	11/13/2023	\$0.00	\$50,000.00	\$4,555.53	01/11/2024	TALLAHASSEE, FL
							01/10/2024	BAY COUNTY
				\$2,060,411.37	\$898,130.98	\$423,177.80		

**Total Amount of Secured Claims: \$3,381,720.15**

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-XXX7073	CORP-INC	12/31/2023	05/26/2025	\$210,202.00	\$16,163.74	
XX-XXX7073	CORP-INC	12/31/2024	1 1-ESTIMATED-SEE NOTE	\$784,345.00	\$0.00	
				\$994,547.00	\$16,163.74	

**Total Amount of Unsecured Priority Claims: \$1,010,710.74**

Unsecured General Claims
Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$17,455.06

**Total Amount of Unsecured General Claims: \$17,455.06**

*Continued from Page 1*

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.

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## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 25-10616-LSS	Lien Recorded : 01/11/2024 - 00:00AM Recording Number: UCC Number : 24FLR0000279 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #3 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 485062923

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

Name of Taxpayer:

DOLPHIN LEISURE INC, a Corporation

Residence: 15412 FRONT BEACH ROAD  
PANAMA CITY BEACH, FL 32413-0000

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	12/31/2022	XX-XXX7073	11/06/2023	12/06/2033	\$1,060,318.46
6038	12/31/2022	XX-XXX7073	11/13/2023	12/13/2033	\$50,000.00

Filed at: SECRETARY OF STATE TALLAHASSEE, FL 32314	Total	\$1,110,318.46
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This notice was prepared and executed at BALTIMORE, MD  
on this, the 28th day of December, 2023.

Authorizing Official: BECKY MCCLELLAND	Title: REVENUE OFFICER 23-09-2411
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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 25-10616-LSS	Lien Recorded : 01/10/2024 - 00:00AM Recording Number: 2024001513 UCC Number : Liber : 4764 Page : 491
Area: SMALL BUSINESS/SELF EMPLOYED #3 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 485063023

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

Name of Taxpayer:  
DOLPHIN LEISURE INC, a Corporation

Residence: 15412 FRONT BEACH ROAD  
PANAMA CITY BEACH, FL 32413-0000

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	12/31/2022	XX-XXX7073	11/06/2023	12/06/2033	\$1,060,318.46
6038	12/31/2022	XX-XXX7073	11/13/2023	12/13/2033	\$50,000.00

Filed at: CLERK OF CIRCUIT COURT BAY COUNTY PANAMA CITY, FL 32402	Total	\$1,110,318.46
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This notice was prepared and executed at BALTIMORE, MD on this, the 28th day of December, 2023.

Authorizing Official: BECKY MCCLELLAND	Title: REVENUE OFFICER 23-09-2411
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## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 25-10616-LSS	Lien Recorded : 09/14/2023 - 00:00AM Recording Number: UCC Number : 23FLR0003921 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #3 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 476822023

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

## Name of Taxpayer:

DOLPHIN LEISURE INC, a Corporation

Residence: 15412 FRONT BEACH RD  
P C BEACH, FL 32413-2502

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)
1042	12/31/2020	XX-XXX7073	11/07/2022	12/07/2032	\$878.40
1042	12/31/2021	XX-XXX7073	01/09/2023	02/08/2033	\$283.11
1120	12/31/2021	XX-XXX7073	03/20/2023	04/19/2033	\$1,447,924.28

Filed at: SECRETARY OF STATE TALLAHASSEE, FL 32314	Total	\$1,449,085.79
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This notice was prepared and executed at BALTIMORE, MD  
on this. the 02nd day of August. 2023.

Authorizing Official: BECKY MCCLELLAND	Title: REVENUE OFFICER 23-09-2411
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## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 25-10616-LSS	Lien Recorded : 08/14/2023 - 00:00AM Recording Number: 2023051167 UCC Number : Liber : 4720 Page : 191
Area: SMALL BUSINESS/SELF EMPLOYED #3 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 476822123

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

Name of Taxpayer:

DOLPHIN LEISURE INC, a Corporation

Residence: 15412 FRONT BEACH RD  
P C BEACH, FL 32413-2502

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)
1042	12/31/2020	XX-XXX7073	11/07/2022	12/07/2032	\$878.40
1042	12/31/2021	XX-XXX7073	01/09/2023	02/08/2033	\$283.11
1120	12/31/2021	XX-XXX7073	03/20/2023	04/19/2033	\$1,447,924.28

Filed at: CLERK OF CIRCUIT COURT BAY COUNTY PANAMA CITY, FL 32402	Total	\$1,449,085.79
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This notice was prepared and executed at BALTIMORE, MD  
on this, the 02nd day of August, 2023.

Authorizing Official: BECKY MCCLELLAND	Title: REVENUE OFFICER 23-09-2411
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