

Fill in this information to identify the case:

Debtor 1 GULF WORLD MARINE PARK, INC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 25-10623-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

<p>1. Who is the current creditor?</p>	<p><u>Department of Treasury - Internal Revenue Service</u> Creditor Number : _____</p> <p>Name of the current creditor (the person or entity to be paid for this claim)</p> <p>Other names the creditor used with the debtor _____</p>	
<p>2. Has this claim been acquired from someone else?</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. From whom? _____</p>	
<p>3. Where should notices and payments to the creditor be sent?</p> <p>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</p>	<p>Where should notices to the creditor be sent?</p> <p><u>Internal Revenue Service</u></p> <p>Name _____</p> <p><u>P.O. Box 7346</u></p> <p>Number Street _____</p> <p><u>Philadelphia PA 19101-7346</u></p> <p>City State ZIP Code _____</p> <p>Contact phone <u>1-800-973-0424</u></p> <p>Contact email _____</p>	<p>Where should payments to the creditor be sent? (if different)</p> <p><u>Internal Revenue Service</u></p> <p>Name _____</p> <p><u>600 ARCH STREET, M/S 03-F15-13</u></p> <p>Number Street _____</p> <p><u>PHILADELPHIA PA 19106-1611</u></p> <p>City State ZIP Code _____</p> <p>Contact phone <u>(267) 941-6410</u></p> <p>Contact email <u>veronica.s.sorrell@irs.gov</u></p>
<p>RECEIVED JUL 08 2025</p> <p>VERITA GLOBAL Uniform claim identifier (if you use one): _____</p>		
<p>4. Does this claim amend one already filed?</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____</p> <p>Filed on _____ MM / DD / YYYY</p>	
<p>5. Do you know if anyone else has filed a proof of claim for this claim?</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Who made the earlier filing? _____</p>	



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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? \$ 119,149.46 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.)

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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)?

No

Yes. Check one:

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).

Amount entitled to priority

\$ _____

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).

\$ _____

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 07/02/2025
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

July 2, 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 25-10623 Gulf World Marine
Park, 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: GULF WORLD MARINE PARK, INC

15421 FRONT BEACH ROAD
PANAMA CITY, FL 32413

Case Number
25-10623-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.

Unsecured General Claims

<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-XXX5031	MISC PEN	12/31/2017	07/26/2021	\$0.00	\$24,249.46
				\$0.00	\$24,249.46

Penalty to date of petition on unsecured general claims (including interest thereon) \$94,900.00

Total Amount of Unsecured General Claims:

\$119,149.46