

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re: : Chapter 11
: :
Saga Formations, Inc., : :
: :
: Case No. 24-11161
: (BLS)
: :
Liquidating Debtor. : (Jointly Administered)
: :
: Obj. Deadline: 8/27/25 at 4:00 p.m. (ET)
: Hearing Date: 9/24/25 at 11:00 a.m. (ET)
: :
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**RESPONSE BY THE TENNESSEE DEPARTMENT OF REVENUE TO THE
TRUSTEE'S SECOND OMNIBUS OBJECTION TO CLAIMS**

The Tennessee Attorney General, Jonathan Skrmetti, through undersigned counsel, on behalf of the Tennessee Department of Revenue (TDOR) respectfully files this Response to the Trustee's Second Omnibus Objection to Claims.

IN SUPPORT THEREOF, it will be shown as follows:

1. The Department is a tax creditor.
2. The Trustee has objected to the Department's claims, numbered 219 in the amount of \$300.14, and numbered 114 in the amount of \$312.26 (the objection shows \$267.26 which is just the priority portion of the claim). The claims are made up of amounts from true returns filed by the taxpayer and one estimated tax period for failure of the taxpayer to file a return. The Trustee asserts that the basis for the objection is that the asserted amount is not supported by the evidence available in the Debtor's books and records. The Department objects to the disallowance of claim 114 and claim 219 as the Department's books and records show that they are both valid claims with tax liability due and owing.



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3. Pursuant to T.C.A. §67-1-1438, the Department is authorized to generate an estimated assessment for tax liability where a taxpayer fails to file a return. The assessment is presumed correct unless the taxpayer submits returns or other evidence of the liability.

4. A proof of claim is prima facie evidence of the validity and amount of the claim. Fed.RulesBankr.Proc.Rule 3001(f), 11 U.S.C.A. The Trustee has not provided any evidence to rebut the validity of the claims.

THEREFORE, the Department requests that the Court enter an Order overruling the Trustee's Objection to the Department's claims numbered 114 and 219 and allowing the claims as filed, and such further relief as the Court deems appropriate to protect the State of Tennessee. This the 20th day of August, 2025.

Respectfully Submitted,

Tennessee Attorney General & Reporter
JONATHAN SKRMETTI

/s/ Laura L. McCloud
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Attorney for the Tennessee Department of
Revenue

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was sent electronically to all parties receiving electronic notice on August 20, 2025.

/s/ Laura L. McCloud
LAURA L. MCCLOUD (TN BPR 16206)
Senior Assistant Attorney General