

Fill in this information to identify the case:

Debtor 1 United Site Services of California, Inc.

Debtor 2
(Spouse, if filing)

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

Case number 25-23640

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

Official Form 410

Proof of Claim

04/22

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?	<u>California Department of Tax and Fee Administration</u> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? <u>California Department of Tax and Fee Administration</u> Name <u>PO BOX 942879</u> Number Street <u>Sacramento, CA 94279-0029</u> City State ZIP Code Contact phone <u>916-309-5650</u> Contact email <u>CDTFA-Bankruptcy@cdtfa.ca.gov</u>	Where should payments to the creditor be sent? (if different) Name _____ Number Street _____ City State ZIP Code _____ Contact phone _____ Contact email _____
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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: 6 4 1 9

7. How much is the claim? \$ 66,926,130.34 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.)

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: _____

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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.

☐ No

☒ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,350* 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 \$15,150*) 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.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 61,784,150.92

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/25 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)(2) 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 02/05/2026
MM / DD / YYYY

Signature

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

Name	<u>Radhika Aggarwal</u>		
	First name	Middle name	Last name
Title	<u>Authorized Representative</u>		
Company	<u>California Department of Tax and Fee Administration /Collection Support Bureau, MIC:29</u>		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	<u>PO BOX 942879</u>		
	Number	Street	
	<u>Sacramento, CA 94279-0029</u>		
	City	State	ZIP Code
Contact phone	<u>916-309-5650</u>	Email	<u>CDTFA-Bankruptcy@cdtfa.ca.gov</u>

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PROOF OF CLAIM, SUPPLEMENTAL DOCUMENT

Debtor(s)		Case #	Chapter	Petition Date
United Site Services of California, Inc.		25-23640	11	12/29/25
Court	Account Number(s)			
District of New Jersey (Trenton)	100-498751, 042-121898			

CLAIM CLASS	ACCOUNT TYPE or REASON	ACCOUNT #	DEBT PERIOD	TAX	INTEREST	PENALTY	TOTAL
Priority	Sales and Use Tax	100-498751	4/1/18-12/31/21	\$ 20,957,244.00	\$ 9,472,217.02		\$ 30,429,461.02 *
General	Sales and Use Tax	100-498751	4/1/18-12/31/21	\$ 3,082,620.00	\$ 1,360,974.30		\$ 4,443,594.30 *
Priority	Sales and Use Tax	100-498751	1/1/22-12/28/25	\$ 26,387,024.00	\$ 4,951,991.90		\$ 31,339,015.90 *
General	Sales and Use Tax	100-498751	1/1/22-12/28/25	\$ 527,076.00	\$ 171,309.12		\$ 698,385.12 *
Priority	Environmental Fee	042-121898	1/1/25-12/28/25	\$ 15,674.00			\$ 15,674.00 +
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
							\$ 0.00
Total				\$ 50,969,638.00	\$ 15,956,492.34	\$ 0.00	\$ 66,926,130.34

+Contingent on unfiled return.

Priority	Secured	General	Total
\$ 61,784,150.92	\$ 0.00	\$ 5,141,979.42	\$ 66,926,130.34

CLAIM CLASS: **G1** = Unsecured NON priority- 11 USC §726(a)(4) **G2** = Unsecured NON priority- 11 USC §726(a)(5)

The following liens were recorded pursuant to Section 6757 of the California Revenue and Taxation Code and to the extent there is any real or personal property to which the liens created by such recording attach, the amount of the claim in said certificates constitutes a secured claim.

[illegible]

United Site Services Claims Processing Center
c/o KCC dba Verita Global
222 N Pacific Coast Highway, Suite 300
El Segundo, CA 90245