

Fill in this information to identify the case:

Debtor 1	United Site Services of Maryland, Inc.
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court for the: District of New Jersey	
Case number 25-23644-MBK	

**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?	Commonwealth of Virginia Department of Taxation 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?	Where should payments to the creditor be sent? (if different)	
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Department of Taxation Name PO BOX 2156 Number Street Richmond VA 23218 City State ZIP Code	Department of Taxation Name PO BOX 2156 Number Street Richmond VA 23218 City State ZIP Code	
<b>RECEIVED</b> JAN 21 2026 <b>HERITA GLOBAL</b>		Contact phone (855) 935-1697 Contact email va_tax_bk@harriscollect.com	
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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page 1

**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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7. How much is the claim?	\$ <u>94,438.00</u> Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.  Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> 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: \$ <u>94,438.00</u> (The sum of the secured and unsecured amounts should match the amount in line 7.)
<b>RECEIVED</b> JAN 21 2026 <b>VERITA GLOBAL</b>	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition: \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

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

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 \$2,850\* 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 \$12,850\*) 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). \$ 94,438.00

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.

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ 94,438.00

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/19 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.

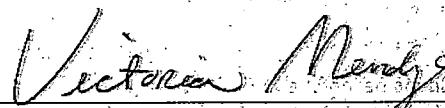
I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date: 01/12/2026

MM / DD / YYYY

Signature:



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

Name

Victoria Mendoza

First name

Middle name

Last name

Title

Bankruptcy Administrator

Company

Harris & Harris, Ltd

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

Number Street

City

State

ZIP Code

Contact phone

(855)935-1697

Email:

va tax bk@harriscollect.com

RECEIVED

JAN 21 2026

VERITA GLOBAL



## TAX BULLETIN 25-7

### Virginia Department of Taxation

December 12, 2025

#### VIRGINIA'S INTEREST RATES WILL REMAIN THE SAME FOR THE FIRST QUARTER OF 2026

**Federal Rates Remain Unchanged:** State and certain local interest rates are subject to change every quarter due to changes in federal rates established pursuant to Internal Revenue Code ("IRC") § 6621. IRC § 6621 dictates that the federal underpayment and overpayment rates are three percentage points higher than the federal short-term rate. Federal rates for the first quarter of 2026 will be 7% for tax underpayments (assessments) and 7% for tax overpayments (refunds) by noncorporate taxpayers.

*Virginia Code § 58.1-15* provides that the underpayment rate for Virginia taxes will be 2% higher than the corresponding federal rate and the overpayment rate for Virginia taxes will be 2% higher than the federal overpayment rate for noncorporate taxpayers. Accordingly, the Virginia rates for the first quarter of 2026 will be 9% for tax underpayments (assessments) and 9% for tax overpayments (refunds).

#### Rate for Addition to Tax for Underpayments of Estimated Tax

**Taxpayers whose taxable year ends on September 30, 2025:** For the purpose of computing the addition to the tax for underpayment of Virginia estimated income taxes on Form 500C (for corporations), Form 760C (for individuals, estates and trusts), or Form 760F (for farmers and fishermen), the fourth quarter 9% underpayment rate will apply through the due date of the return, January 15, 2026.

**Taxpayers whose taxable year ends on December 31, 2025:** For the purpose of computing the addition to the tax for underpayment of Virginia estimated income taxes on Form 500C (for corporations), Form 760C (for individuals, estates and trusts), or Form 760F (for farmers and fishermen), the first quarter 9% underpayment rate will apply through the due date of the return, April 15, 2026 (corporations) and May 1, 2026 (individuals and fiduciaries).

#### Reduced Rate for Certain Assessments in Dispute

For administrative appeals filed with the Department of Taxation on or after July 1, 2011, a reduced interest rate equal to the federal short-term rate established pursuant to IRC § 6621(b) applies, beginning nine months after the date of assessment until a determination is issued. The federal short-term rate established pursuant to IRC § 6621(b) for the first quarter of 2026, rounded to the nearest whole percent, is 4%. Accordingly, the reduced rate for the first quarter of 2026 for qualifying assessments in dispute is 4%.

**Tax Bulletin 25-7**  
**First Quarter 2026 Interest Rates**  
**December 12, 2025**

**Local Tax**

**Assessments:** Localities that assess interest on delinquent taxes under *Va. Code § 58.1-3916* may impose interest at a rate not to exceed 10% for the first year of delinquency, and at a rate not to exceed 10% or the federal underpayment rate in effect for the applicable quarter, whichever is greater, for the second and subsequent years of delinquency. For the first quarter of 2026, the federal underpayment rate is 7%.

**Refunds:** Localities that charge interest on delinquent taxes are required to pay interest to taxpayers on all overpayments or erroneously assessed taxes at the same rate as they charge interest on delinquent taxes under *Va. Code § 58.1-3916*.

**Recent Interest Rates**

Beginning	Accrual Period	Overpayment (Refund)	Underpayment (Assessment)	Reduced Rate
1-Jan-11	31-Mar-11	5%	5%	5%
1-Apr-11	30-Sept-11	6%	6%	6%
1-Oct-11	31-Mar-16	5%	5%	0%
1-Apr-16	31-Mar-18	6%	6%	1%
1-Apr-18	31-Dec-18	7%	7%	2%
1-Jan-19	30-Jun-19	8%	8%	3%
1-Jul-19	30-Jun-20	7%	7%	2%
1-Jul-20	31-Mar-22	5%	5%	0%
1-Apr-22	30-Jun-22	6%	6%	1%
1-Jul-22	30-Sept-22	7%	7%	2%
1-Oct-22	31-Dec-22	8%	8%	3%
1-Jan-23	30-Sept-23	9%	9%	4%
1-Oct-23	31-Dec-24	10%	10%	5%
1-Jan-25	31-March-26	9%	9%	4%

**Additional Information:** This Tax Bulletin, along with other reference documents, is available online in the Laws, Rules and Decisions section of the Department's website, located at [www.tax.virginia.gov](http://www.tax.virginia.gov). If you have questions about interest rates, please visit Virginia Tax's website or contact the Department at 804.367.8031 (for individuals), 804.786.2450 (for Soft Drink Excise Tax and Aircraft Sales and Use Tax), or 804.367.8037 (for all other business taxes).

