

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

Saga Formations, Inc., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No.: 24-11161 (BLS)

(Jointly Administered)

**MOTION FOR LEAVE TO FILE A LATE RESPONSE TO  
TRUSTEE’S SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CERTAIN  
(I) CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTOR’S BOOKS AND  
RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**

The State of Nevada, ex rel. its Department of Taxation (“Department”), by and through counsel Aaron D. Ford, Attorney General, and Marcianelle C. Villanueva-Escolin, Deputy Attorney General, files this Motion for Leave to File a Late Response (the “Motion”) to Trustee’s Second Omnibus Objection (Non-Substantive) to Certain (I) Claims that do not have a basis in the Debtor’s Books and Records and (II) Amended Superseded Claims (the “Second Omnibus Objection”). In support of this Motion, the Movant respectfully states as follows:

**RELIEF REQUESTED**

1. The Movant requests that this Court enter an Order, in substantially the form attached hereto as **Exhibit A**, (i) granting the Motion and deeming the Movant’s late-filed response to Trustee’s Second Omnibus Objection (the “Response”) as timely filed, and (ii) setting aside the Order Sustaining Trustee’s Second Omnibus Objection [Doc. 913] based on the untimely filed response.

**JURISDICTION**

2. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334, and the Federal Rule of Bankruptcy Procedure (FRBP) 9024 and 9006(b).

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each of Debtor’s federal tax identification number, are: Saga Formations, Inc. f/k/a Epic Creations, Inc. (9113); Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).



241116125090900000000001

3. Venue of this matter in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

### **BACKGROUND**

5. On August 6, 2025, the Trustee filed the Omnibus Objection, which sought to disallow No Liability Claims and the Amended and Superseded Claims [Doc. 877], including the Movant's claim [Claim No. 9].

6. The Omnibus Objection set a response deadline of August 27, 2025, with a hearing scheduled for September 24, 2025.

7. The Movant failed to file a response to the Omnibus Objection by the deadline due to a cyberattack which caused the Nevada's state government system outage beginning August 27, 2025.

8. The Movant learned about the Trustee's Second Omnibus Objection on September 2, 2025 and promptly prepared the Response, attached hereto as **Exhibit B**.

9. On September 3, 2025, this Court enters an order sustaining the Trustee's Second Omnibus Objection (the "Order").

10. The Movant's Response is not filed for the purpose of delay and is in the best interests of the Movant to ensure its rights are protected.

### **ARGUMENT**

11. Federal Rule of Bankruptcy Procedure 9006(b)(1) permits a court, on motion, to allow a party to act after a deadline has expired if the failure to act was the result of "excusable neglect".

12. The United States Supreme Court's decision in *Pioneer Investment Services Co. v. Brunswick Associates Ltd. Partnership*, 507 U.S. 380 (1993), established a multi-factor equitable test for determining "excusable neglect," which considers:

(a) **The danger of prejudice to the debtor:** Granting this Motion will not prejudice the Debtor. The bankruptcy case remains ongoing. The Order is deemed a separate

order with respect to each such claim that is subject of the Second Omnibus Objection. Should one or more of the grounds of objections stated in the Second Omnibus Objection be overruled, the Trustee's and Debtor's rights to object to the Remaining Claims on any other grounds are preserved.

- (b) **The reason for the delay, including whether it was within the reasonable control of the movant:** The cyberattack that caused the Nevada's state government system to be offline beginning August 24, 2025 was not within the reasonable control of the Movant. Some state government offices in Nevada are still offline as of today.
- (c) **The length of delay and its potential impact on judicial proceedings.** The delay was only two (2) weeks from the deadline to file a Response, or seven (7) days from the time the Department learned about the Trustee's Second Omnibus Objection. The Movant could have timely filed its Response to the Trustee's Second Omnibus Objection if the unfortunate event that caused the Nevada state government's system to be offline did not occur.
- (d) **The movant's good faith:** The Movant has acted in good faith throughout this case, and the delay was not intentional or a result of gamesmanship. The Movant acted promptly upon learning of the Trustee's Second Omnibus Objection.

13. For the foregoing reasons, the Movant's failure to timely respond was the result of excusable neglect, and the Movant has demonstrated sufficient cause for this Court to grant the relief requested.

**WHEREFORE**, the Movant respectfully requests that the Court enter an Order:

- (i) Granting the Motion;
- (ii) Deeming the Movant's Response (attached as Exhibit B) as timely filed;
- (iii) Setting Aside the Order Sustaining Trustee's Second Omnibus Objection; and,
- (iv) Granting such other and further relief as is just and proper.

DATED this 9<sup>th</sup> day of September, 2025.

AARON D. FORD  
Attorney General

By: /s/ Marcianelle C. Villanueva-Escolin  
MARCIANELLE C. VILLANUEVA-ESCOLIN  
Nevada Bar No. 15108  
Deputy Attorney General  
State of Nevada  
Office of the Attorney General  
1 State of Nevada Way, Suite 100  
Las Vegas, NV 89119  
(702) 486-3125 (phone)  
(702) 486-3416 (fax)

*Attorneys for the State of Nevada,  
Ex rel. its Department of Taxation*

**EXHIBIT A**

Proposed Order

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

In re:

Saga Formations, Inc., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No.: 24-11161 (BLS)

(Jointly Administered)

Re. D.I. 877, 913 and 924\_\_

**ORDER GRANTING MOTION FOR LEAVE TO FILE A LATE RESPONSE TO  
TRUSTEE'S SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CERTAIN  
(I) CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTOR'S BOOKS AND  
RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**

This Court having reviewed the State of Nevada *ex rel.* its Department of Taxation's *Motion for Leave to File a Late Response to Trustee's Second Omnibus Objection*, pursuant to Section 105 and 502 of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure 3007 and 9006(b)(1), and the Local Rule; this Court having jurisdiction to consider this Motion and the relief requested therein in accordance with 28 U.S.C. § 157(b)(2); and good and sufficient cause appearing therefor; it is hereby **ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is **GRANTED** as set forth herein.
2. The Movant's late-filed Response to Trustee's Second Omnibus Objection is considered as timely filed and is hereby **ALLOWED**.
3. The Order Sustaining Trustee's Second Omnibus Objection (Doc. 913) is hereby **SET ASIDE** as to the Claim of the State of Nevada Department of Taxation's (Claim No. 9).
4. A hearing on the Trustee's Second Omnibus Objection as to the Claim of State of Nevada Department of Taxation is set for September 24, 2025 at 11:00 a.m. (ET).
5. The Court retains jurisdiction with respect to all matters arising from or related to

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each of Debtor's federal tax identification number, are: Saga Formations, Inc. f/k/a Epic Creations, Inc. (9113); Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

the implementation or interpretation of this Order.

**EXHIBIT B**

STATE OF NEVADA DEPARTMENT OF TAXATION'S RESPONSE TO  
TRUSTEE'S SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CERTAIN (I)  
CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTOR'S BOOKS AND RECORDS  
AND (II) AMENDED AND SUPERSEDED CLAIMS



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

In re:

Saga Formations, Inc., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No.: 24-11161 (BLS)

(Jointly Administered)

**Hearing Date: September 24, 2025  
at 11:00 a.m. (ET)**

**STATE OF NEVADA DEPARTMENT OF TAXATION’S RESPONSE TO  
TRUSTEE’S SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CERTAIN  
(I) CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTOR’S BOOKS AND  
RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**

The State of Nevada, ex rel. its Department of Taxation (“Department”), by and through counsel Aaron D. Ford, Attorney General, and Marcianelle C. Villanueva-Escolin, Deputy Attorney General, submits this Response (the “Response”) to Trustee’s Second Omnibus Objection (Non-Substantive) to Certain (I) Claims that do not have a basis in the Debtor’s Books and Records and (II) Amended Superseded Claims (the “Second Omnibus Objection”).

**MEMORANDUM OF POINTS AND AUTHORITIES**

**I. FACTUAL BACKGROUND**

In Nevada, general businesses are subject to excise tax that is based on employees’ wages after healthcare deductions. *See* Nevada Revised Statutes (“NRS”) 363B.110. Debtor Tangible Play Inc. (the “Debtor”) operated in Nevada and was required by Nevada law to pay Modified Business Taxes (“MBT”) pursuant to NRS 363B.110. MBT is a quarterly tax that is based on gross wages and is payable to the Department. (*Id.*) Nevada’s MBT is a tax that is within the scope of 11 U.S.C. § 507(a)(8).

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each of Debtor’s federal tax identification number, are: Saga Formations, Inc. f/k/a Epic Creations, Inc. (9113); Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

For periods 6/30/2021 through 12/31/2022, Debtor filed its MBT returns but failed to pay the corresponding MBTs. This resulted in tax delinquency determinations in the total amount of \$9,485.53, of which \$8,747.81 is Priority Tax Claim and \$737.72 is General Unsecured Claim. NRS 363B.110.

On June 6, 2025, Debtor Tangible Play, Inc. filed an involuntary petition for relief under Chapter 11 of the Bankruptcy Code. [Doc. No. 1].

On June 10, 2024, the Department timely filed its Proof of Claim in the Bankruptcy case of Tangible Play Inc. in Delaware, Case No. 24-11163 (Joint Case No. 24-11161). [Claim No. 9]. The Department's Proof of Claim shows that the Debtor failed to pay the corresponding MBTs from 6/30/2021 through 12/31/2022.

On August 6, 2025, Trustee filed its Second Omnibus Objection (Non-Substantive) to Certain Claims, among which is the Respondent's claim where the Trustee asserts that the Department's claim amount is not supported by the evidence available in the Debtor's Books and Records [Doc. 877-3]. More specifically, Trustee categorized the Department's claim as a "No Liability Claim" or a liability that does not appear in the Debtor's Books and Records. Trustee pointed out that "No Liability Claims" lack sufficient information or documentation to support the respective claim and that the Claimant has failed to include sufficient evidence that would support its entitlement to a monetary claim.

## **II. LEGAL ARGUMENT**

### **A. Nevada Modified Business Tax (MBT) is an Excise Tax Based on Gross Wages Reported by the Debtor to the State.**

As explained above, Nevada MBT is a quarterly tax that is based on gross wages and is payable to the Department. NRS 363B.110. When an employer registers for the State unemployment compensation for its employees, the employer becomes automatically registered with the Nevada Department of Taxation ("Department") for the Nevada Modified Business Tax – a self-reporting payroll tax. The Department sends welcome letters to employers regarding its registration for the Nevada Modified Business Tax. Such letters contain a notice that effective

October 1, 2003, employers who are required to pay contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B, and that the Modified Business Tax is a quarterly tax based on gross wages of employees and is payable to the Department of Taxation. (*Id.*) See Attachment A. Copies of the Monthly Tax Statements that were mailed to Debtor Tangible Play Inc. are attached hereto as Attachment B.

When a person fails to file a return or the Department is not satisfied with the return or returns of any tax, the Department may compute and determine the amount required to be paid upon the basis of: (i) **any information within its possession or that may come into its possession**; or (ii) reasonable estimates of the amount. NRS 360.300(1)(b)(c). The Department's Claim No. 9 was **based on the wages reported by the Debtor to the State**. NRS 360.300. (emphasis added).

In computing for tax deficiencies, the Department is required to impose interest on the amount of tax determined to be due, calculated at the rate and in the manner set forth in NRS 360.417, unless a different rate of interest is specifically provided by statute. NRS 360.300(3). The Department is also required to impose a penalty of 10 percent in addition to the amount of determination for the failure to file a return with the Department. NRS 360.300(4).

## **B. Presumptions and Burden of Proof**

The Department's MBT assessment is presumed correct. (Nevada Administrative Code ("NAC") 360.130; *See also Custom Distribution Services, Inc. v. City of Perth Amboy*, 224 F.3d 235, 246 (3rd Cir. 2000) (indicating that there is a presumption that an assessment is correct and the burden of proof is on the taxpayer to show otherwise); *see also Commonwealth of Virginia v. Interstate Railroad Co.*, 175 Va. 53, 60 (Va. 1940) (indicating that the general rule that an assessment made by the tax authority is presumed to be correct and valid "is one of the elementaries of tax law.")).

Accordingly, a Nevada MBT deficiency assessment is presumed correct, and the Department's Claim should not be disallowed, unless the Trustee is able to show that wages were

not paid to Debtor's employees in Nevada.

### III. CONCLUSION

Based on the foregoing and good cause appearing, the Department respectfully requests that the Court consider the issues outlined in its Response, deny the Trustee's Objection to the Department's Claim, and grant such other relief as is just and necessary under the circumstances.

DATED this 9<sup>th</sup> day of September, 2025.

AARON D. FORD  
Attorney General

By: /s/ Marcianelle C. Villanueva-Escolin  
MARCIANELLE C. VILLANUEVA-ESCOLIN  
Nevada Bar No. 15108  
Deputy Attorney General  
State of Nevada  
Office of the Attorney General  
1 State of Nevada Way, Suite 100  
Las Vegas, NV 89119  
(702) 486-3125 (phone)  
(702) 486-3416 (fax)

*Attorneys for the State of Nevada,  
Ex rel. its Department of Taxation*



STEVE SISOLAK  
Governor

JAMES DEVOLLD  
Chair, Nevada Tax Commission

MELANIE YOUNG  
Executive Director

STATE OF NEVADA  
**DEPARTMENT OF TAXATION**

Web Site: <https://tax.nv.gov>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
Grant Sawyer Office Bldg, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300 Fax: (702) 486-3377

TANGIBLE PLAY INC  
195 PAGE MILL RD  
PALO ALTO CA 94306-2072

Taxpayer ID: [REDACTED] 37730  
UI No.: 040067028  
Correspondence ID: 2000013792653  
Date: 12/02/2020

## Welcome to Nevada Modified Business Tax

Attention Tax Preparers: This notice must be forwarded to and completed by the Taxpayer.

Dear Taxpayer:

Due to records received from Employment Security Division, you have been registered for the Nevada Modified Business Tax. In order to complete your registration, please provide the requested information on the attached form in order to verify and supplement **existing information** in Department records. If you have not done so, please register with the Department for other applicable tax types as required.

Effective October 1, 2003, employers who are required to pay a contribution pursuant to NRS 612.535 (Nevada Unemployment Compensation Law) shall be subject to pay the excise tax on wages pursuant to NRS 363A & NRS 363B. The exceptions are Indian tribes and political subdivisions defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. § 501(c), and any person who does not supply a product or service, but who only consumes a service (i.e. employing domestic help, etc). If you believe your organization qualifies for an exception, please mail substantiating documentation to:

Department of Taxation  
Attn: Compliance Division  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937

The Modified Business Tax is a quarterly tax that is based on gross wages and is payable to the Department of Taxation. Gross wages are the total wages paid by the employer during the calendar quarter. This amount should be the same figure as reported on Line 3 of Employment Security Division (ESD) Form NUCS 4072 and should include reported tips.

There is a deduction for qualified health insurance/health benefit plans for employees if paid by the employer. Dependents are included in the definition of employees as long as the employer pays the expenses, premiums, or claims etc. Expenses associated with a self insured plan may also be deductible. For more details on deductions, please see NRS 363A.130 or NRS 363B.110 and NAC 363A or NAC 363B.

Tax for each calendar quarter is due and is to be paid on or before the last day of the month following the quarter. For example, the tax return and remittance for October 1, 2006, through December 31, 2006, was due on or before January 31, 2007.

**You may file and pay this tax online through our Nevada Tax system at <https://www.nevadatax.nv.gov/>.**

**If you do not have a Nevada Tax account, please enroll by using the following Pre-approved Nevada Tax Access Code: 8421D624-047F-40D9-B748-8A3650241BF6. Additional information may be obtained by contacting the Department's Call Center at (866) 962-3707 or on the Department's web site at <http://tax.nv.gov>.**

Sincerely,

State of Nevada Department of Taxation

STATE OF NEVADA  
DEPARTMENT OF TAXATIONWeb Site: <https://tax.nv.gov>

Call Center: (866) 962-3707

## LAS VEGAS OFFICE

700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119

Phone: (702) 486-2300 Fax: (702) 486-2373

JOE LOMBARDO  
Governor

GEORGE KELESIS

Chair, Nevada Tax Commission

SHELLIE HUGHES

Executive Director

## CARSON CITY OFFICE

3850 Arrowhead Drive, 2nd Floor

Carson City, Nevada 89706

Phone: (775) 684-2000 Fax: (775) 684-2020

## RENO OFFICE

4600 Kietzke Lane, Building L, Suite 235

Reno, Nevada 89502

Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730

Correspondence ID: 2400016878063

Tax Type: MBT

Date Issued: 08/05/2024

## MONTHLY STATEMENT

## Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.

SEE REVERSE

## Summary of Amount Due

Current - Tax balance	\$8,031.77
Total penalty balance	\$803.19
Total interest balance through 09/30/2024	\$1,684.99
<b>Amount Due Immediately:</b>	<b>\$10,519.95</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

## Billing Notice

Notice Number: 24004887613

Notice Date: 08/05/2024

## Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730

Amount Due Immediately: \$10,519.95

**PAY THIS BILL ONLINE**<https://www.nevadatex.nv.gov>

Amount Paid: \_\_\_\_\_

Invalid address?

if so, check box  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount  
within 10 days, please disregard this notice.

2000000240048876130000001051995115

Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	12/31/2020	\$327.28	\$32.73	\$105.54	\$465.55
MBT	Employment Security Division	03/31/2021	\$327.28	\$32.73	\$98.18	\$458.19
MBT	Employment Security Division	06/30/2021	\$1,203.55	\$120.36	\$333.99	\$1,657.90
MBT	Employment Security Division	09/30/2021	\$343.80	\$34.38	\$87.67	\$465.85
MBT	Employment Security Division	12/31/2021	\$343.81	\$34.38	\$79.94	\$458.13
MBT	Employment Security Division	03/31/2022	\$343.81	\$34.38	\$72.20	\$450.39
MBT	Employment Security Division	06/30/2022	\$3,139.06	\$313.91	\$588.57	\$4,041.54
MBT	Employment Security Division	09/30/2022	\$1,486.43	\$148.64	\$245.26	\$1,880.33
MBT	Employment Security Division	12/31/2022	\$516.75	\$51.68	\$73.64	\$642.07

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: 1042337730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:		New contact phone number:
Out of Business? If so, enter your last business date		Signature required



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone: (702) 486-2300 Fax: (702) 486-2373

JOE LOMBARDO  
Governor  
GEORGE KELESIS  
Chair, Nevada Tax Commission  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Drive, 2nd Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730  
Correspondence ID: 2400016762078  
Tax Type: MBT  
Date Issued: 06/17/2024

## MONTHLY STATEMENT

### Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.

SEE REVERSE

### Summary of Amount Due

Current - Tax balance	\$671.09
Total penalty balance	\$67.11
Total interest balance through 07/31/2024	\$168.05
<b>Amount Due Immediately:</b>	<b>\$906.25</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

#### Billing Notice

Notice Number: 24004845095  
Notice Date: 06/17/2024

#### Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730  
Amount Due Immediately: \$906.25

**PAY THIS BILL ONLINE**  
<https://www.nevadatatx.nv.gov>

#### Amount Paid:

Invalid address?

If so, check box  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount  
within 10 days, please disregard this notice.

200000024004845095000000090625118



Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	03/31/2021	\$327.28	\$32.73	\$93.27	\$453.28
MBT	Employment Security Division	12/31/2021	\$343.81	\$34.38	\$74.78	\$452.97

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: 1042337730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:	New contact phone number:	
Out of Business? If so, enter your last business date	Signature required	

STATE OF NEVADA  
DEPARTMENT OF TAXATIONWeb Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone: (702) 486-2300 Fax: (702) 486-2373

\_\_\_\_\_  
JOE LOMBARDO  
Governor

\_\_\_\_\_  
GEORGE KELESIS  
Chair, Nevada Tax Commission

\_\_\_\_\_  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Drive, 2nd Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730  
Correspondence ID: 2400016744443  
Tax Type: MBT  
Date Issued: 06/17/2024

## MONTHLY STATEMENT

## Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.



## Summary of Amount Due

Current - Tax balance	\$1,530.83
Total penalty balance	\$153.09
Total interest balance through 07/31/2024	\$416.57
<b>Amount Due Immediately:</b>	<b>\$2,100.49</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

## Billing Notice

Notice Number: 24004843735  
Notice Date: 06/17/2024

## Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730  
Amount Due Immediately: \$2,100.49

## PAY THIS BILL ONLINE

<https://www.nevadatax.nv.gov>

## Amount Paid: \_\_\_\_\_

Invalid address? ☐

If so, check box  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount  
within 10 days, please disregard this notice.

2000000240048437350000000210049117

Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	12/31/2020	\$327.28	\$32.73	\$100.63	\$460.64
MBT	Employment Security Division	06/30/2021	\$1,203.55	\$120.36	\$315.94	\$1,639.85

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: 1042337730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:	New contact phone number:	
Out of Business? If so, enter your last business date	Signature required	



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone: (702) 486-2300 Fax: (702) 486-2373

\_\_\_\_\_  
JOE LOMBARDO  
Governor  
\_\_\_\_\_  
GEORGE KELESIS  
Chair, Nevada Tax Commission  
\_\_\_\_\_  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Drive, 2nd Floor  
Carson City, Nevada 89708  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730  
Correspondence ID: 2400016777083  
Tax Type: MBT  
Date Issued: 06/18/2024

## MONTHLY STATEMENT

### Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.

SEE REVERSE

### Summary of Amount Due

Current - Tax balance	\$687.61
Total penalty balance	\$68.76
Total interest balance through 07/31/2024	\$149.55
<b>Amount Due Immediately:</b>	<b>\$905.92</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

#### Billing Notice

Notice Number: 24004849259  
Notice Date: 06/18/2024

#### Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730  
Amount Due Immediately: \$905.92

#### PAY THIS BILL ONLINE

<https://www.nevadatanv.gov>

#### Amount Paid:

#### Invalid address?

if so, check box ☐  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount within 10 days, please disregard this notice.

2000000240048492590000000090592114

Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	09/30/2021	\$343.80	\$34.38	\$82.51	\$460.69
MBT	Employment Security Division	03/31/2022	\$343.81	\$34.38	\$67.04	\$445.23

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: 1042337730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:		New contact phone number:
Out of Business? If so, enter your last business date		Signature required



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone: (702) 486-2300 Fax: (702) 486-2373

\_\_\_\_\_  
JOE LOMBARDO  
Governor  
\_\_\_\_\_  
GEORGE KELESIS  
Chair, Nevada Tax Commission  
\_\_\_\_\_  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Drive, 2nd Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4800 Kietzke Lane, Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730  
Correspondence ID: 2400016745729  
Tax Type: MBT  
Date Issued: 06/17/2024

## MONTHLY STATEMENT

### Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.

SEE REVERSE

### Summary of Amount Due

Current - Tax balance	\$3,139.06
Total penalty balance	\$313.91
Total interest balance through 07/31/2024	\$541.48
<b>Amount Due Immediately:</b>	<b>\$3,994.45</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

#### Billing Notice

Notice Number: 24004844197  
Notice Date: 06/17/2024

#### Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730  
Amount Due Immediately: \$3,994.45

**PAY THIS BILL ONLINE**  
<https://www.nevadatax.nv.gov>

#### Amount Paid:

Invalid address?

if so, check box  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount  
within 10 days, please disregard this notice.

2000000240048441970000000399445119

Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	06/30/2022	\$3,139.06	\$313.91	\$541.48	\$3,994.45

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: 1042337730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:	New contact phone number:	
Out of Business? If so, enter your last business date	Signature required	



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone: (702) 486-2300 Fax: (702) 486-2373

\_\_\_\_\_  
JOE LOMBARDO  
Governor  
\_\_\_\_\_  
GEORGE KELESIS  
Chair, Nevada Tax Commission  
\_\_\_\_\_  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Drive, 2nd Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4800 Kietzke Lane, Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999 Fax: (775) 688-1303

TANGIBLE PLAY INC  
228 HAMILTON AVE FLOOR 3  
PALO ALTO CA 94301

Taxpayer ID: [REDACTED] 7730  
Correspondence ID: 2400016742932  
Tax Type: MBT  
Date Issued: 06/14/2024

## MONTHLY STATEMENT

### Explanation

Your Modified Business Tax account registered under Taxpayer ID Number 1042337730 has one or more outstanding tax liabilities.

The payment needed to satisfy the outstanding tax liabilities detailed on subsequent pages is listed below. Failure to remit the full amount immediately may result in collection and enforcement action.

IF THE TAXPAYER HAS FILED BANKRUPTCY AND IS CURRENTLY PROTECTED BY THE BANKRUPTCY STAY, THEN THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A DEMAND FOR PAYMENT OR AN ATTEMPT TO COLLECT, RECOVER OR OFFSET ANY DEBT AGAINST THE TAXPAYER.

Please retain this notice for your records. For inquiries regarding this notice contact the Nevada Department of Taxation Call Center at (866) 962-3707.

SEE REVERSE

### Summary of Amount Due

Current - Tax balance	\$1,486.43
Total penalty balance	\$148.64
Total interest balance through 07/31/2024	\$222.96
<b>Amount Due Immediately:</b>	<b>\$1,858.03</b>

Interest continues to accrue on past due tax liability.

Please return this portion with your payment

#### Billing Notice

Notice Number: 24004843663  
Notice Date: 06/14/2024

#### Return to:

NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE, 2ND FLOOR  
CARSON CITY NV 89706

Taxpayer ID: [REDACTED] 7730  
Amount Due Immediately: \$1,858.03

#### PAY THIS BILL ONLINE

<https://www.nevadatax.nv.gov>

#### Amount Paid:

#### Invalid address?

if so, check box ☐  
(please provide new address on back)

Department Use Only			

If you have made payment for this amount within 10 days, please disregard this notice.

2000000240048436630000000185803114



Tax Type	Liability Type	Period	Base Tax Balance	Penalty	Interest Amount	Total Amount Due
MBT	Employment Security Division	09/30/2022	\$1,486.43	\$148.64	\$222.96	\$1,858.03

Business Name: TANGIBLE PLAY INC  
Taxpayer ID: [REDACTED] 7730

<b>New Mailing Address</b>		
Street:		
City/Town:	State:	Zip:
New business phone number:	New contact phone number:	
Out of Business? If so, enter your last business date	Signature required	