

**Fill in this information to identify the case:**

Debtor Voyager Aviation Holdings, LLC

United States Bankruptcy Court for the: Southern District of New York  
(State)

Case number 23-11177

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 or 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?** MASSACHUSETTS DEPARTMENT OF REVENUE  
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?**  No  
 Yes. From whom? \_\_\_\_\_

3. **Where should notices and payments to the creditor be sent?**  
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
<u>MASSACHUSETTS DEPARTMENT OF REVENUE</u> <u>PO BOX 7090</u> <u>BOSTON, MA 02204-7090</u>	
Contact phone <u>6176263875</u>	Contact phone _____
Contact email <u>dwyersa@dor.state.ma.us</u>	Contact email _____
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	

4. **Does this claim amend one already filed?**  No  
 Yes. Claim number on court claims registry (if known) 1 Filed on 07/31/2023  
MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**  No  
 Yes. Who made the earlier filing? \_\_\_\_\_



**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: 8601 \_\_\_\_

7. How much is the claim? \$ 520.96. 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 or property:**  
 Real estate: If the claim is secured by the debtor's principle 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 amount 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: \_\_\_\_\_



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.

	Amount entitled to priority
<input type="checkbox"/> No	
<input checked="" type="checkbox"/> Yes. Check all that apply:	
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> 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).	\$ _____
<input type="checkbox"/> 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).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 489.38
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* 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.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. 503(b)(9)?

No

Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

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

**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 acknowledgement 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 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 11/22/2023  
MM / DD / YYYY

/s/Sam Dwyer  
Signature

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

Name Sam Dwyer  
First name Middle name Last name

Title Tax Examiner

Company Massachusetts Department of Revenue  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_

Contact phone \_\_\_\_\_ Email \_\_\_\_\_



# KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 634-7163 | International (424) 236-7219

<b>Debtor:</b> 23-11177 - Voyager Aviation Holdings, LLC		
<b>District:</b> Southern District of New York, New York Division		
<b>Creditor:</b> MASSACHUSETTS DEPARTMENT OF REVENUE PO BOX 7090  BOSTON, MA, 02204-7090  <b>Phone:</b> 6176263875 <b>Phone 2:</b>  <b>Fax:</b>  <b>Email:</b> dwyersa@dor.state.ma.us	<b>Has Supporting Documentation:</b> Yes, supporting documentation successfully uploaded	
	<b>Related Document Statement:</b>	
	<b>Has Related Claim:</b> No	
	<b>Related Claim Filed By:</b>	
		<b>Filing Party:</b> Authorized agent
<b>Other Names Used with Debtor:</b>	<b>Amends Claim:</b> Yes - 1, 07/31/2023	
	<b>Acquired Claim:</b> No	
<b>Basis of Claim:</b> TAXES	<b>Last 4 Digits:</b> Yes - 8601	<b>Uniform Claim Identifier:</b>
<b>Total Amount of Claim:</b> 520.96	<b>Includes Interest or Charges:</b> Yes	
<b>Has Priority Claim:</b> Yes	<b>Priority Under:</b> 11 U.S.C. §507(a)(8): 489.38	
<b>Has Secured Claim:</b> No	<b>Nature of Secured Amount:</b>	
<b>Amount of 503(b)(9):</b> No	<b>Value of Property:</b>	
<b>Based on Lease:</b> No	<b>Annual Interest Rate:</b>	
<b>Subject to Right of Setoff:</b> No	<b>Arrearage Amount:</b>	
	<b>Basis for Perfection:</b>	
	<b>Amount Unsecured:</b>	
<b>Submitted By:</b> Sam Dwyer on 22-Nov-2023 11:25:18 a.m. Eastern Time		
<b>Title:</b> Tax Examiner		
<b>Company:</b> Massachusetts Department of Revenue		

**Fill in this information to identify the case:**

Debtor 1 VOYAGER AVIATION HOLDINGS LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing) New York Southern Bankruptcy Court Manhattan

United States Bankruptcy Court for the: \_\_\_\_\_ District of \_\_\_\_\_

Case number 23-11177 JPM

Official Form 410

**Proof of Claim**

04/19

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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?	<b>MASSACHUSETTS DEPARTMENT OF REVENUE</b> 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?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  <b>MASS. DEPT. OF REVENUE ATTN: BANKRUPTCY UNIT</b> Name _____ PO BOX 7090 Number Street <b>BOSTON MA 02204-7090</b> City State ZIP Code Contact phone <u>(617) 626-3875</u> Contact email <u>dwyersa@dor.state.ma.us</u>	<b>Where should payments to the creditor be sent? (if different)</b> Name _____ Number Street City State ZIP Code Contact phone _____ Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>1</u>	Filed on <u>07/31/2023</u> 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? _____	

**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: \_\_\_\_\_ 8601 \_\_\_\_\_

7. How much is the claim? \$ 520.96 . 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:** \$ 0.00  
**Amount of the claim that is unsecured:** \$ 520.96 (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: \_\_\_\_\_

**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 \$3,025\* 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 \$13,650\*) 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**

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

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

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

\$ 489.38

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

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

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

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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 11/22/2023  
MM / DD / YYYY

/s/Sam Dwyer  
Signature

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

Name SAM DWYER  
First name Middle name Last name

Title Tax Examiner

Company Massachusetts Department of Revenue  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO BOX 7090  
Number Street

BOSTON MA 02204-7090  
City State ZIP Code

Contact phone (617) 626-3875 Email dwyersa@dor.state.ma.us

1. The Commissioner of the Massachusetts Department of Revenue files this Proof of Claim for unpaid Massachusetts Taxes, including interest and penalties calculated to the petition date or conversion date as applicable.
2. The amounts listed in Paragraphs A, B, C and D below are summaries of the amounts due for each category of claim. A detailed statement of the tax periods and the amounts due is attached. The type of tax is identified by letter codes as shown at the top of the detail pages.
3. Tax periods on attached pages are marked by an asterisk(\*) if the amounts for those periods are estimated.
4. To the extent that any pre-petition tax, or post-petition interest and penalties attributable to pre-petition tax, are nondischargable and remain unpaid, they may be collected from the debtor or from any other liable entity.
5. To the extent that a claim is identified as a secured claim and is undersecured pursuant to 11 U.S.C. Sec 506. The unsecured portion consisting of tax and interest is asserted as an unsecured priority claim, and the unsecured portion consisting of penalty is asserted as a general unsecured claim. The Commonwealth of Massachusetts does not waive or intend to waive Eleventh Amendment Sovereign Immunity for itself or any of its officers or agencies including the Department of Revenue by filing this Proof of Claim.
6. Massachusetts claims a setoff of pre-petition tax refunds against this claim.
7. For administrative claims, interest and penalty are due until paid, interest and penalty have been calculated to the filing date of this claim.

Any questions or correspondence concerning this claim should be addressed to Sam Dwyer at the above mailing address or by telephone: (617) 887-6003 x76003.

A. Secured Claim (Notice of statutory tax lien filed pursuant to M.G.L. c 62C Sec 50):	<b><u>\$0.00</u></b>
Post-petition interest is included to the extent allowed by 11 U.S.C. Sec 506(b).	
B. Unsecured Priority Claim under 11 U.S.C. Sec 507(a)(8):	<b><u>\$489.38</u></b>
For Chapter 11 cases, interest accrues after the effective date of the plan. 11 U.S.C. Sec 1129(a)(9)(C).	
C. General Unsecured Claim:	<b><u>\$31.58</u></b>
D. Subordinated Claim:	<b><u>\$0.00</u></b>
<b><u>Total:</u></b>	<b><u>\$520.96</u></b>

Isabel Jean, Director, Bankruptcy Unit, Massachusetts Department of Revenue, (617) 626-3820



**Detailed Information**

**VOYAGER AVIATION HOLDINGS LLC**

Federal Employer ID: XX-XXX8601

Chapter 11

Docket Number: 23-11177 JPM

Petition Date: July 27, 2023

Original Claim Number: 1

Amended Date: November 22, 2023

**Priority**

**301 TRESSER BLVD STAMFORD CT 06901-3250**

**Corporate Combined Excise**

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
12/31/2021		11/17/2022	Annual	\$0.00	\$24.93	\$0.00	\$0.00	\$24.93
12/31/2022		11/15/2023	Annual	\$456.00	\$8.45	\$0.00	\$0.00	\$464.45
<b>Account Total</b>				<b>\$456.00</b>	<b>\$33.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$489.38</b>
<b>Grand Total</b>				<b>\$456.00</b>	<b>\$33.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$489.38</b>

**General Unsecured**

**301 TRESSER BLVD STAMFORD CT 06901-3250**

**Corporate Combined Excise**

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
12/31/2021		11/17/2022	Annual	\$0.00	\$0.00	\$13.34	\$0.00	\$13.34
12/31/2022		11/15/2023	Annual	\$0.00	\$0.00	\$18.24	\$0.00	\$18.24
<b>Account Total</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31.58</b>	<b>\$0.00</b>	<b>\$31.58</b>
<b>Grand Total</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31.58</b>	<b>\$0.00</b>	<b>\$31.58</b>