Fill in this information to identify the case:

Debtor 1 ASCEND ELEMENTS INC

Debtor 2 (Spouse, if filing)

United States Bankruptcy Court for the: Southern District of Texas

Case number 26-90440

Official Form 410
Proof of Claim

04/25

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?**

FRANCHISE TAX BOARD
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)
BANKRUPTCY SECTION MS A340	
FRANCHISE TAX BOARD Name	Name
PO BOX 2952 Number Street	Number Street
SACRAMENTO CA 95812-2952 City State ZIP Code	City State ZIP Code
Contact phone 916.845.4750	Contact phone
Contact email	Contact email

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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) Filed 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 filling?



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: 1135

7. How much is the claim? $857.28

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 and/or Fees

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 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 amounts should match the amount in line 7.)

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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 SEE ATTACHMENT

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*:

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$
☐ Up to $3,800 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 $17,150) 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).	$ 857.28
☐ 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.	$

*Amounts are subject to adjustment on 4/01/28 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 the 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 06/04/2026
MM / DD / YYYY

Original Signed By: Cathy Saechao
Signature

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

Name: Cathy Saechao
First name Middle name Last name

Title: Franchise Tax Board Claim Agent

BANKRUPTCY SECTION MS A340

Company: FRANCHISE TAX BOARD
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: PO Box 2952
Number Street

SACRAMENTO CA 95812-2952
City State ZIP Code

Contact Phone: 916.845.4750

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

DLN2613382216Z

[redacted]

Date:
06/04/2026

Franchise Tax Board Proof of Claim Summary

Bankruptcy Case: 26-90440

KURTZMAN CARSON CONSULTANTS, LLC DBA VER
222 N. PACIFIC COAST HIGHWAY, SUITE300
EL SEGUNDO CA 90245

Debtor Name: ASCEND ELEMENTS INC
Entity ID: 1135

Total Claim Amount: $857.28

Secured Claim	Unsecured Priority Claim	Unsecured General Claim
$0.00	$857.28	$0.00

Basis of Liability Statement

Entity	Liability Type	Claim	Basis	Taxable Year End	Tax	Penalty	Interest	Fees	Claim Amount
Debtor	CORP	B	1	12/31/2024	$0.00	$56.78	$0.50	$0.00	$57.28
Debtor	CORP	B	3	12/31/2026	$800.00	$0.00	$0.00	$0.00	$800.00
Debtor	CORP	T	3	12/31/2025	$0.00	$0.00	$0.00	$0.00	TBD

Liability Type
CORP Corporation
PTSP Partnership
LLC Limited Liability Company
SOS Secretary of State

Claim
A. Secured
B. Unsecured Priority
C. Unsecured General
T. To Be Determined

Basis
1. Tax Return Filed With Balance Due
3. No Tax Return Filed
4. Audit Assessment
5. Other

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. We can receive delinquent tax returns, and we encourage correspondence and phone calls. We provide assistance to prevent unnecessary litigation. Call 916.845.4750 or fax 916.845.9799 if you need assistance.

Franchise Tax Board (FTB) reserves the right to amend this claim in accordance with applicable law, including, without limitation, modifying the amounts:

- Based on any audit or investigation conducted by FTB related to any of the taxable years on this claim, including any filed tax returns.
- Based on additional penalties and/or interest related to taxable years on this claim.
- Claimed as an administrative expense, secured, priority, and general unsecured for the purposes of this bankruptcy case.

FTB's records indicate valid returns for the following taxable years have not been filed:
12/31/2026,12/31/2025

Accordingly, FTB reserves the right to amend this claim/request based upon receipt of such tax returns, any audit or investigation of such returns, or any other audit or investigation.

Except to the extent stated herein, FTB has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right of setoff against this claim of debts owed to this debtor by FTB or any other state agency. All rights of setoff are preserved and will be asserted to the extent lawful.