Fill in this information to identify the case:

Debtor Westwood One Radio Networks, LLC

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

Case number 26-90368

Modified 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 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?**

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?**

☑ 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)
See summary page	
Contact phone 8559351697	Contact phone
Contact email va_tax_bk@harriscollect.com	Contact email

Uniform claim identifier (if you use one):

4. **Does this claim amend one already filed?**

☑ No

☐ 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?**

☑ No

☐ Yes. Who made the earlier filing?

2690368260514000000000001

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: ___ ___ ___ ___

7. **How much is the claim?** $ 10.58 . **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: _____

26903682605140000000000001

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 all that apply:*

	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).	$ .58
☐ 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.

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)(3) 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 05/14/2026
MM / DD / YYYY

/s/Victoria Mendoza
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 and Harris LTD
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

Contact phone _____ Email _____



Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 634-7177 | International (424) 236-7223

Debtor:
26-90368 - Westwood One Radio Networks, LLC
District:
Southern District of Texas, Houston Division

Creditor:
Commonwealth of Virginia Department of Taxation
Department of Taxation
PO BOX 2156

Richmond, Virginia, 23218

Phone:
8559351697
Phone 2:
Fax:
Email:
va_tax_bk@harriscollect.com

Has Supporting Documentation:
Yes, supporting documentation successfully uploaded
Related Document Statement:

Has Related Claim:
No
Related Claim Filed By:

Filing Party:
Authorized agent

Other Names Used with Debtor:

Amends Claim:
No
Acquired Claim:
No

Basis of Claim:
Taxes

Last 4 Digits:
No

Uniform Claim Identifier:

Total Amount of Claim:
10.58

Includes Interest or Charges:
Yes

Has Priority Claim:
Yes

Priority Under:
11 U.S.C. §507(a)(8): .58

Has Secured Claim:
No
Amount of 503(b)(9):
No
Based on Lease:
No
Subject to Right of Setoff:
No

Nature of Secured Amount:
Value of Property:
Annual Interest Rate:
Arrearage Amount:
Basis for Perfection:
Amount Unsecured:

Submitted By:
Victoria Mendoza on 14-May-2026 5:43:34 a.m. Pacific Time
Title:
Bankruptcy Administrator
Company:
Harris and Harris LTD

VN: 3E95EB3CDABD3569F4718BC7B2546FC7

TAX BULLETIN 26-2
Virginia Department of Taxation

March 10, 2026

VIRGINIA'S INTEREST RATES WILL CHANGE FOR THE SECOND QUARTER OF 2026

Federal Rates Decreased: 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 second quarter of 2026 will be 6% for tax underpayments (assessments) and 6% 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 second quarter of 2026 will be 8% for tax underpayments (assessments) and 8% for tax overpayments (refunds).

Rate for Addition to Tax for Underpayments of Estimated Tax

Taxpayers whose taxable year ends on March 31, 2026: 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 second quarter 8% underpayment rate will apply through the due date of the return, July 15, 2026.

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 second quarter of 2026, rounded to the nearest whole percent, is 3%. Accordingly, the reduced rate for the second quarter of 2026 for qualifying assessments in dispute is 3%.

Tax Bulletin 26-2
Second Quarter 2026 Interest Rates
March 10, 2026

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 second quarter of 2026, the federal underpayment rate is 6%.

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

Accrual Period		Overpayment	Underpayment	Reduced
Beginning	Through	(Refund)	(Assessment)	Rate
1-Jan-11	31-Mar-11	5%	5%	-
1-Apr-11	30-Sept-11	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%
1-Apr-26	30-Jun-26	8%	8%	3%

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. 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).

Commonwealth of Virginia

Department of Taxation

SUMMARY OF UNPAID TAXES ASSESSED

Total amount represents tax, penalty, and interest due as of petition.

Secured Claim

Bill ID	Docket Date	Book/Page/Doc ID	Tax Code	Tax Period	Tax	Penalty	Interest	Claim Amount
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -

TOTAL SECURED AMOUNT CLAIMED: $ -

Unsecured Priority Claim

Bill ID	Tax Code	Tax Period	Tax	Penalty*	Interest	Claim Amount (Tax + Interest)
02190	Withholding	2011 Recon	$ -	$ 10.00	$ 0.58	$ 0.58
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
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			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -

TOTAL UNSECURED PRIORITY AMOUNT CLAIMED: $ 0.58

Unsecured Nonpriority Claim

Bill ID	Tax Code	Tax Period	Tax	Penalty	Interest	Claim Amount (Tax + Penalty + Interest)
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
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UNSECURED NONPRIORITY AMOUNT CLAIMED:	$ -
UNSECURED PRIORITY PENALTY AMOUNT:	
**Penalty amount of the Unsecured Priority Claim(s)*	$ 10.00

TOTAL UNSECURED NONPRIORITY CLAIM AMOUNT: $ 10.00

TOTAL AMOUNT CLAIMED: $ 10.58