Fill in this information to identify the case:

Debtor West Marine Products, Inc.

United States Bankruptcy Court for the: _____ District of Delaware (State)

Case number 26-10801

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?**

Arkansas Department of Finance and Administration

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	See summary page
Contact phone 501-682-7030	Contact phone 501-682-7030
Contact email See summary page	Contact email See summary page

Uniform claim identifier (if you use one):

55733879-WHW

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

☐ No

☑ Yes. Claim number on court claims registry (if known) 585 Filed on 07/09/2026 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? _____

26108012607210000000000001

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: 4523

7. **How much is the claim?** $ 4816.87 . **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.

Withholding Wage Tax

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: Eligible Tax Refunds

26108012607210000000000001

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
☐	No	
☑	Yes. *Check all that apply:*	
☐	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).	$ 3766.87
☐	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 07/21/2026
MM / DD / YYYY

/s/Michelle L. Baker
Signature

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

Name: Michelle L. Baker
First name Middle name Last name

Title: Attorney

Company: Arkansas Department of Finance and Administration
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 (866) 967-1786 | International (310) 751-2686

Debtor:
26-10801 - West Marine Products, Inc.
District:
District of Delaware

Creditor:
Arkansas Department of Finance and Administration
Revenue Legal Counsel
P.O. Box 1272, Rm. 2380

Little Rock, AR, 72203

Phone:
501-682-7030
Phone 2:

Fax:

Email:
michelle.baker@dfa.arkansas.gov

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

Has Related Claim:
No
Related Claim Filed By:

Filing Party:

Disbursement/Notice Parties:
Arkansas Department of Finance and Administration
P.O. Box 3493

Little Rock, AR, 72203

Phone:
501-682-7030
Phone 2:

Fax:

E-mail:
michelle.baker@dfa.arkansas.gov
DISBURSEMENT ADDRESS

Other Names Used with Debtor:

Amends Claim:
Yes - 585, 07/09/2026
Acquired Claim:
No

Basis of Claim:
Withholding Wage Tax

Last 4 Digits:
Yes - 4523

Uniform Claim Identifier:
55733879-WHW

Total Amount of Claim:
4816.87

Includes Interest or Charges:
Yes

Has Priority Claim:
Yes

Priority Under:
11 U.S.C. §507(a)(8): 3766.87

Has Secured Claim:
No
Amount of 503(b)(9):
No
Based on Lease:
No
Subject to Right of Setoff:
Yes, Eligible Tax Refunds

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

Submitted By:
Michelle L. Baker on 21-Jul-2026 6:36:30 a.m. Pacific Time
Title:
Attorney
Company:
Arkansas Department of Finance and Administration

VN: 2D5CE710FEF664B4DCCBC7AF4449886E

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

IN RE: West Marine Products, Inc.

CASE NO: 26-10801
CHAPTER: 11

DEBTOR(S)-IN-POSSESSS ION

Itemized Statement

Account Priority

Withholding Wage Tax

55733879-WHW

Account	Period	Tax	Interest	Total	Period	Penalty
55733879-WHW	31-Dec-2023	$3,000.00	$766.87	$3,766.87	31-Dec-2023	$1,050.00
			Total	**$3,766.87**	**Total**	**$1,050.00**

General Unsecured

Claim Summary

Secured	$0.00
Priority	$3,766.87
Unsecured	$1,050.00
Total	$4,816.87