Fill in this information to identify the case:

Debtor Yardbird Group LLC

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

Case number 26-11479

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?**

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)
MASSACHUSETTS DEPARTMENT OF REVENUE Bankruptcy Unit PO Box 7090 BOSTON, MA 02204, United States	
Contact phone 6178876027	Contact phone _____
Contact email reyesyn@dor.state.ma.us	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? _____

26114792611200000000000001

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: 7139

7. **How much is the claim?** $ 23,093.88 . **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: WITHHOLDING TAX REFUND AND PAID FAMILY MEDICAL REFUND



26114792611200000000000001

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).	$ 19,931.88
☐	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 11/20/2026
MM / DD / YYYY

/s/Yngribel Reyes
Signature

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

Name: Yngribel Reyes
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 _____

26114792611200000000000001

Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 506-4002 | International (781) 575-2094

Debtor:
26-11479 - Yardbird Group LLC
District:
District of Delaware

Creditor:
MASSACHUSETTS DEPARTMENT OF REVENUE
Bankruptcy Unit
PO Box 7090
BOSTON, MA, 02204
United States
Phone:
6178876027
Phone 2:
Fax:
6176600911
Email:
reyesyn@dor.state.ma.us

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:
Yes - 7139

Uniform Claim Identifier:

Total Amount of Claim:
23,093.88

Includes Interest or Charges:
Yes

Has Priority Claim:
Yes

Priority Under:
11 U.S.C. §507(a)(8): 19,931.88

Has Secured Claim:
No
Amount of 503(b)(9):
No
Based on Lease:
No
Subject to Right of Setoff:
Yes, WITHHOLDING TAX REFUND AND PAID FAMILY MEDICAL REFUND

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

Submitted By:
Yngribel Reyes on 20-Nov-2026 11:32:19 a.m. Pacific Time
Title:
Tax Examiner
Company:
Massachusetts Department of Revenue

VN: EE914F135262FC2529D6E8E813CC51AC

Fill in this information to identify the case:

Debtor 1 YARDBIRD GROUP, LLC

Debtor 2 (Spouse, if filing) _____

United States Bankruptcy Court for the: Delaware Bankruptcy Court Wilmington District of _____

Case number 26-11479 BLS

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?**

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)
MASS. DEPT. OF REVENUE ATTN:BANKRUPTCY UNIT Name	Name
PO BOX 7090 Number Street	Number Street
BOSTON MA 02204-7090 City State ZIP Code	City State ZIP Code
Contact phone (617) 626-3875	Contact phone _____
Contact email reyesyn@dor.state.ma.us	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? _____

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: ____ ____ 7139 ____

7. **How much is the claim?** $ 23,093.88 . **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: $ 23,093.88 (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: WITHHOLDING TAX 2/25-8/26 AND PAID FAMILY MEDICAL 3/25-6/26 REFUND

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).	$ 19,931.88
☐ 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)(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 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 11/20/2026
MM / DD / YYYY

/s/Yngribel Reyes
Signature

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

Name: YNGRIBEL REYES
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 reyesyn@dor.state.ma.us

YARDBIRD GROUP, LLC
Federal Employer ID: XX-XXX7139

Chapter 11
Docket Number: 26-11479 BLS
Petition Date: September 21, 2026

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 Yngribel Reyes at the above mailing address or by telephone: (617) 887-6027.

A. Secured Claim (Notice of statutory tax lien filed pursuant to M.G.L. c 62C Sec 50): **$0.00**

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): **$19,931.88**

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: **$3,162.00**

D. Subordinated Claim: **$0.00**

Total: **$23,093.88**

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

Detailed Information

YARDBIRD GROUP, LLC
Federal Employer ID: XX-XXX7139
Chapter 11
Docket Number: 26-11479 BLS
Petition Date: September 21, 2026

Priority

3355 LAS VEGAS BLVD S LAS VEGAS NV 89109-8941

Withholding Tax

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
02/28/2025		*	Monthly	$1,000.00	$143.51	$0.00	$0.00	$1,143.51
03/31/2025		*	Monthly	$1,000.00	$130.42	$0.00	$0.00	$1,130.42
04/30/2025		*	Monthly	$1,000.00	$124.56	$0.00	$0.00	$1,124.56
05/31/2025		*	Monthly	$1,000.00	$114.75	$0.00	$0.00	$1,114.75
06/30/2025		*	Monthly	$1,000.00	$102.07	$0.00	$0.00	$1,102.07
07/31/2025		*	Monthly	$1,000.00	$96.72	$0.00	$0.00	$1,096.72
08/31/2025		*	Monthly	$1,000.00	$87.75	$0.00	$0.00	$1,087.75
09/30/2025		*	Monthly	$1,000.00	$75.46	$0.00	$0.00	$1,075.46
10/31/2025		*	Monthly	$1,000.00	$70.16	$0.00	$0.00	$1,070.16
11/30/2025		*	Monthly	$1,000.00	$62.48	$0.00	$0.00	$1,062.48
12/31/2025		*	Monthly	$1,000.00	$50.16	$0.00	$0.00	$1,050.16
01/31/2026		*	Monthly	$1,000.00	$45.82	$0.00	$0.00	$1,045.82
02/28/2026		*	Monthly	$1,000.00	$38.90	$0.00	$0.00	$1,038.90
03/31/2026		*	Monthly	$1,000.00	$28.94	$0.00	$0.00	$1,028.94
04/30/2026		*	Monthly	$1,000.00	$25.48	$0.00	$0.00	$1,025.48
05/31/2026		*	Monthly	$1,000.00	$19.01	$0.00	$0.00	$1,019.01
06/30/2026		*	Monthly	$1,000.00	$8.93	$0.00	$0.00	$1,008.93
07/31/2026		*	Monthly	$86.54	$0.44	$0.00	$0.00	$86.98
08/31/2026		*	Monthly	$980.17	$0.00	$0.00	$0.00	$980.17
Account Total				**$18,066.71**	**$1,225.56**	**$0.00**	**$0.00**	**$19,292.27**

Paid Family and Medical Leave

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
03/31/2025		*	Quarterly	$100.00	$13.05	$0.00	$0.00	$113.05
06/30/2025		*	Quarterly	$100.00	$10.20	$0.00	$0.00	$110.20
09/30/2025		*	Quarterly	$100.00	$7.55	$0.00	$0.00	$107.55
12/31/2025		*	Quarterly	$100.00	$5.03	$0.00	$0.00	$105.03

03/31/2026	*	Quarterly	$100.00	$2.89	$0.00	$0.00	$102.89
06/30/2026	*	Quarterly	$100.00	$0.89	$0.00	$0.00	$100.89
Account Total			**$600.00**	**$39.61**	**$0.00**	**$0.00**	**$639.61**
Grand Total			**$18,666.71**	**$1,265.17**	**$0.00**	**$0.00**	**$19,931.88**

General Unsecured

3355 LAS VEGAS BLVD S LAS VEGAS NV 89109-8941

Withholding Tax

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
02/28/2025		*	Monthly	$0.00	$0.00	$340.00	$0.00	$340.00
03/31/2025		*	Monthly	$0.00	$0.00	$320.00	$0.00	$320.00
04/30/2025		*	Monthly	$0.00	$0.00	$300.00	$0.00	$300.00
05/31/2025		*	Monthly	$0.00	$0.00	$280.00	$0.00	$280.00
06/30/2025		*	Monthly	$0.00	$0.00	$260.00	$0.00	$260.00
07/31/2025		*	Monthly	$0.00	$0.00	$240.00	$0.00	$240.00
08/31/2025		*	Monthly	$0.00	$0.00	$220.00	$0.00	$220.00
09/30/2025		*	Monthly	$0.00	$0.00	$200.00	$0.00	$200.00
10/31/2025		*	Monthly	$0.00	$0.00	$180.00	$0.00	$180.00
11/30/2025		*	Monthly	$0.00	$0.00	$160.00	$0.00	$160.00
12/31/2025		*	Monthly	$0.00	$0.00	$140.00	$0.00	$140.00
01/31/2026		*	Monthly	$0.00	$0.00	$120.00	$0.00	$120.00
02/28/2026		*	Monthly	$0.00	$0.00	$100.00	$0.00	$100.00
03/31/2026		*	Monthly	$0.00	$0.00	$80.00	$0.00	$80.00
04/30/2026		*	Monthly	$0.00	$0.00	$60.00	$0.00	$60.00
05/31/2026		*	Monthly	$0.00	$0.00	$40.00	$0.00	$40.00
06/30/2026		*	Monthly	$0.00	$0.00	$20.00	$0.00	$20.00
Account Total				**$0.00**	**$0.00**	**$3,060.00**	**$0.00**	**$3,060.00**

Paid Family and Medical Leave

Period End Date	Return Type	Assessment Date	Filing Frequency	Tax +	Interest +	Penalty +	Other =	Balance
03/31/2025		*	Quarterly	$0.00	$0.00	$32.00	$0.00	$32.00
06/30/2025		*	Quarterly	$0.00	$0.00	$26.00	$0.00	$26.00
09/30/2025		*	Quarterly	$0.00	$0.00	$20.00	$0.00	$20.00

12/31/2025	*	Quarterly	$0.00	$0.00	$14.00	$0.00	$14.00
03/31/2026	*	Quarterly	$0.00	$0.00	$8.00	$0.00	$8.00
06/30/2026	*	Quarterly	$0.00	$0.00	$2.00	$0.00	$2.00
Account Total			**$0.00**	**$0.00**	**$102.00**	**$0.00**	**$102.00**
Grand Total			**$0.00**	**$0.00**	**$3,162.00**	**$0.00**	**$3,162.00**