

Fill in this information to identify the case:

Debtor 1 FLIPCAUSE
Debtor 2 _____
(Spouse, if filing)
United States Bankruptcy Court for the: DE Bankrupt District of DELAWARE
Case number 25-12246

RECEIVED

JAN 21 2026

LEGAL SERVICES

Filed: USBC - District of Delaware
Flipcause, Inc.
25-12246 (TMH) (CLM)



FLX

04/22

Official Form 410 Proof of Claim

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? OKLAHOMA TAX COMMISSION
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>OKLAHOMA TAX COMMISSION</u> <u>GENERAL COUNSEL'S OFFICE</u> Name <u>PO Box 269056</u> Number Street <u>Oklahoma City, OK 73126</u> City State ZIP Code Contact phone <u>405.522.9460</u> Contact email <u>bankruptcy@tax.ok.gov</u>	Name Number Street City State ZIP Code Contact phone 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) _____ 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: 0758 _____

7. How much is the claim? \$ 38.89. 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 owed to a government entity.

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: \$ 38.89 (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)?

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).

Amount entitled to priority

\$ _____

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).

\$ _____

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).

\$ _____

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 15.59

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 4/01/25 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 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 12/30/2025
MM / DD / YYYY

/s/ Lorena Massey

Signature

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

Name Lorena Massey
First name Middle name Last name

Title Assistant General Counsel

Company OKLAHOMA TAX COMMISSION
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO Box 269056
Number Street
Oklahoma City, OK 73126

Contact phone 405.522.9460
City State ZIP Code
Email bankruptcy@tax.ok.gov

Print

Save As...

Add Attachment

Reset

Case Number: 25-12246

FLIPCAUSE,

Federal Employer ID: **-*0758**

THAT FLIPCAUSE

**WAS (WERE) AT THE TIME OF BEING ADJUDGED BANKRUPT AND STILL IS (ARE) JUSTLY
INDEBTED TO THE STATE OF OKLAHOMA FOR:**

<u>Account</u>	<u>Source</u>	<u>Period Ending</u>	<u>Tax</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total</u>
WTH-15401166-02	Amend	Sep-2020	\$0.00	\$23.30	\$15.59	\$38.89

Total Amount of Unsecured General Claims: \$23.30

Total Amount of Unsecured Priority Claims: \$15.59

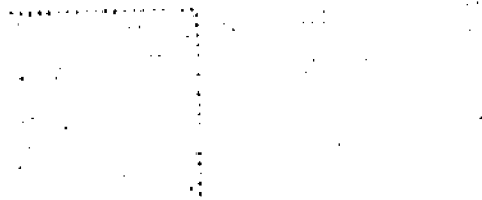
FOR AN AGGREGATE AMOUNT DUE AND OWING TO THE STATE OF OKLAHOMA OF \$38.89

BE ADVISED THAT ALL PAYMENTS SHOULD BE MAILED TO THE OKLAHOMA TAX COMMISSION,
GENERAL COUNSEL'S OFFICE, PO Box 269056, Oklahoma City, OK 73126.

EXHIBIT "A"



OKLAHOMA
Tax Commission
OKLAHOMA CITY OK 73194



Epiq Corporate Restructuring, LLC
777 Third Avenue, 12th Floor
New York, NY 10017

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FILED/RECEIVED

JAN 21 2026

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