IN THE UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF MISSISSIPPI

IN RE: EXPRESS GRAIN TERMINALS, LLC¹ CHAPTER 11 Debtor CASE NO. 21-11832-SDM

NOTICE OF OBJECTION TO CLAIM AND RESPONSE DEADLINE

TO: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346

> Internal Revenue Service 100 West Capital Street Jackson, MS 39269

Merrick B. Garland, Esq. United States Attorney General U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001

James C. "Clay" Joyner Acting U.S. Attorney, N.D. of MS United States Attorney's Office Ethridge Building 900 Jefferson Ave. Oxford, MS 38655 Internal Revenue Service c/o Mr. Darryl Daniel 401 W Peachtree Street, NW M/S 334-D Atlanta, GA 30308-3539

Mr. Darryl Daniel Bankruptcy Specialist Internal Revenue Service Darryl.A.Daniel@irs.gov

You are hereby notified that the attached objection to your claim has been filed in the above-referenced bankruptcy case. Your claim may be reduced, modified, or eliminated. If you do not want the Court to eliminate or change your claim, a written response to the attached objection to claim must be filed with:

Shallanda J. Clay Clerk, U.S. Bankruptcy Court Northern District of Mississippi 703 Highway 145 North Aberdeen, MS 39730

¹Jointly administered with In re Express Biodiesel, LLC, Case No. 21-11834-SDM and In re Express Processing, LLC, Case No. 21-11835-SDM.

and a copy must be served on the undersigned Debtor's attorney.

Please take further notice, you have thirty (30) days from the date of this Notice in which to object or to respond to the *Objection to Proof of Claim No. 2 Filed by the Internal Revenue Service.*

Please take further notice, in the event a written response is filed, the Court will notify you

of the date, time, and place of the hearing thereon.

SO NOTICED this, the 36 day of May, 2023.

Respectfully submitted,

EXPRESS GRAIN TERMINALS, LLC

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

By:

Craig M. Geno

OF COUNSEL:

Craig M. Geno; MSB No. 4793 LAW OFFICES OF CRAIG M. GENO, PLLC 587 Highland Colony Parkway Ridgeland, MS 39157 601-427-0048 - Telephone 601-427-0050 - Facsimile <u>cmgeno@cmgenolaw.com</u> N:\Firm DataUJerstBankrupt/Express Grain Terminals, LLC/Pleadings/REVISED Notice - Obj to IRS Proof of Claim 5-30-23.wpd Case 21-11832-SDM Doc 3182 Filed 05/30/23 Entered 05/30/23 13:58:01 Desc Main Document Page 3 of 31

IN THE UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF MISSISSIPPI

IN RE: EXPRESS GRAIN TERMINALS, LLC¹ CHAPTER 11 Debtor CASE NO. 21-11832-SDM

OBJECTION TO PROOF OF CLAIM NO. 2 FILED BY THE INTERNAL REVENUE SERVICE

COMES NOW Express Grain Terminals, LLC (the "Debtor"), and files this its *Objection to Proof of Claim No. 2 Filed by the Internal Revenue Service* (the "Objection"), and in support hereof would respectfully show as follows, to-wit:

1. On September 29, 2021, the Debtor herein filed with this Court its Voluntary Petition for bankruptcy under Chapter 11 of the Bankruptcy Code (the "Petition"). Movant was the Debtorin-Possession in this Chapter 11 case. Subsequent thereto, the Debtor was the duly qualified, and acting Debtor-in-Possession in this Chapter 11 case. The Debtor was in control of its assets and was managing and operating the Debtor's businesses.

2. The Debtor achieved Confirmation of its Plan of Liquidation (the "Plan") [**DK #3105**] on March 24, 2023. Accordingly, the Debtor is the Post-Confirmation and "Plan Confirmed"/Post-Confirmation Debtor.

3. Prior to confirmation of the Plan, the Internal Revenue Service (the "IRS") filed a Proof of Claim (the "Claim") that has been designated as Claim No. 2 on the docket of this Honorable Court. A copy of the Claim is attached, incorporated by reference and marked as <u>Exhibit</u> "<u>A</u>".

4. The Claim purports to assert a priority for the Claim pursuant to 11 U.S.C. Section 507(a)(8) in the sum of \$2,831.91.

¹Jointly administered with *In re Express Biodiesel, LLC*, Case No. 21-11834-SDM and *In re Express Processing, LLC*, Case No. 21-11835-SDM.

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5. The basis of the claim is for "excise" taxes for various years, mostly prior to the filing of the petition. The taxes are "estimated".

6. In addition, the Claim asserts a claim for "WT-FICA" and "FUTA" taxes for periods that are, at least in part, post-petition, although the asserted claim is for "\$0.00".

7. The Proof of Claim also attempts to assert claims for "unsecured general claims" that are also all "estimated", in the total sum of \$1,200.

8. Debtor has filed all of the tax returns that it was, or is, required to file. There is no basis for the IRS to assert "estimated" claims for any amount of money, and no basis for the IRS to assert claims for "\$0.00". Accordingly, all of the claims that are for "estimated" taxes should be expunged, and claims for \$0.00 should be disallowed because, obviously, those claims are not claims at all if they are not for a specific dollar amount (even if estimated).

9. Debtor asserts that it was, and is, current with all trust fund or withholding ("WT-FICA", "FUTA") taxes and that those claims are not claims at all. In fact, they are listed at "\$0.00" and the Debtor does not understand why they were filed as claims. They should be expunged.

10. The IRS is an instrumentality of the sovereign United States of America (the "IRS") and has subjected itself to the jurisdiction of this Honorable Court by filing a Proof of Claim and participating in this case.

11. The IRS may be served with process of this Honorable Court by serving the United States Attorney for the Northern District of Mississippi, the Internal Revenue Service (via its chief and via the local supervising authority) and by serving the Honorable Merrick Garland, Attorney General of the United States of America.

12. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 363, 541, 1107, 1109, 1129, 1141,

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related statutes, related rules, and various orders of reference, as well as in the concept of concurrent/pendent jurisdiction.

13. The Debtor is eligible to, and has participated in, a federal program known as the Employee Retention Tax Credit Program (or "ERTC"). This program (the ERTC) was designed to compensate businesses in this country for retaining employees during the COVID-19 Pandemic. The Debtor retained numerous employee's during the Pandemic.

14. The ETRC program requires the filing of a request to participate in the program, along with relatively extensive supporting documents showing that the applicant not only qualifies to apply for the program but to the extent it can support a specific claim for a dollar award, it is obligated to do so.

15. The Debtor has filed all of the underlying documents to meet the requirements of the ERTC program in their entirety. A copy of the documents supporting the claims of the Debtor with respect to the ERTC is attached, incorporated by reference and marked as **Exhibit "B"**.

16. As stated, the Debtor has completed all required documents, with support, and has done all of the things required of it to be eligible for, to participate in, and to be paid by, and under, the ERTC.

17. For whatever reason or reasons, the IRS has failed and refused to timely or properly receive, assess, process and pay the claims of the Debtor in connection with the ERTC.

18. Debtor's representatives have made numerous, good faith efforts in order to determine the status of the ERTC application and request, and, with one notable exception, have been either ignored, not responded to, or not cooperated with (in connection with one particular telephone conversation).

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19. The IRS owes the Debtor the sum of \$2,187,817.96, under the ERTC. The delay in processing is uncalled for, unjustified, unauthorized and illegal. The Debtor is owed its money under the ERTC and it should be paid, immediately.

20. Accordingly, the Debtor objects to the claim of the IRS, and respectfully prays that it be reduced to zero (0), in the event any claim of the IRS is ultimately allowed, because of the situation that exists whereby the IRS has failed and refused to pay the substantial claim of the Debtor under the ERTC. The IRS should not have an allowed claim when it owes the Debtor millions of dollars.

21. The Debtor's ERTC claim is ripe for approval (and may very well have been approved, but the IRS has declined to provide that information to the Debtor) and the Debtor has, as noted, done all of the things required of it for its claim to be processed, allowed and paid.

22. Other grounds to be assigned upon a hearing hereof.

WHEREFORE, PREMISES CONSIDERED, Debtor respectfully prays that upon a hearing hereof, this Honorable Court will enter its order sustaining the objection, disallowing the claims of the IRS on their merits, and further disallowing any claim the IRS may have that is ultimately an allowed claim because the IRS owes the Debtor far more money than the Debtor owes the IRS. Debtor prays for general relief.

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THIS, the $\underline{3}$ day of May, 2023.

Respectfully submitted,

EXPRESS GRAIN TERMINALS, LLC

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

Jew By:

OF COUNSEL:

Craig M. Geno; MSB No. 4793 LAW OFFICES OF CRAIG M. GENO, PLLC 587 Highland Colony Parkway Ridgeland, MS 39157 601-427-0048 - Telephone 601-427-0050 - Facsimile cmgeno@cmgenolaw.com N:\Firm Data\Users\Bankrupt\Express Grain Terminals, LLC\Pleadings\REVISED Objection to IRS Proof of Claim 5-30-23.wpd

CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via electronic filing transmission, a true and correct copy of the above and foregoing to the following:

Abigail M. Marbury, Esq. Office of the United States Trustee abigail.m.marbury@usdoj.gov

Jeff D. Rawlings, Esq. jeff@rawlingsmacinnis.net

Samuel D. Wright, Esq. United States Attorney for Northern District of MS, Oxford samuel.wright@usdoj.gov

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346

Internal Revenue Service 100 West Capital Street Jackson, MS 39269

Merrick B. Garland, Esq. United States Attorney General U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001

THIS, the $3 \rightarrow 4$ day of May, 2023.

James C. "Clay" Joyner Acting U.S. Attorney, N.D. of MS United States Attorney's Office Ethridge Building 900 Jefferson Ave. Oxford, MS 38655

Internal Revenue Service c/o Darryl A. Daniel 401 West Peachtree Street, NW M/S 334-D Atlanta, GA 30308-3539

Mr. Darryl Daniel **Bankruptcy Specialist** Internal Revenue Service Darryl.A.Daniel@irs.gov

Craig M. Genc

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Fill in this information to identify the case: Deblor 1 EXPRESS GRAIN TERMINALS, LLC Debtor 2 (Spouse, if filing)

United States Bankruptcy Court for the: NORTHERN District of MISSISSIPPI

Case number 21-11832-SDM

Official Form 410

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Proof of Claim

04/22

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?	Department of Treasury - Internal Revenue Service 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?	X No Yes. From whom?					·····		
 Where should notices and payments to the creditor be sent? 	Where should notices to the creditor be sent?			Where should pay different)	Where should payments to the creditor be sent? (if			
Federal Rule of	Internal Revenue Sen	vice		Internal Revenue Service				
Bankruptcy Procedure	Name P.O. Box 7346 Number Streat			Name				
(FRBP) 2002(g)				401 W PEACHTREE ST, NW, M/S 334-D				
				Number Street				
	Philadelphia Cily	PA	19101-7346	ATLANTA	GA	30308-3539		
	City	State	ZIP Code	City	State	ZIP Code		
	Contact phone 1-800-9	73-0424		Contact phone (470))639-2601			
	Contact email			Contact emailDarryl	.A.Daniel@irs.gov			
	Creditor Number: 41259	957						
	Uniform claim identifier for	electronic paymer	nts in chapter 13 (if you u	se one):				
Does this claim amend one already filed?	No XYes. Claim number	on court claims	registry (if known)	2	Filed on <u>10/14/</u>			
Do you know if anyone else has filed a proof of claim for this claim?	X No Yes. Who made the	e earlier filing?			97			

Official Form 410

Proof of Claim

page 1

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6.	Do you have any number you use to identify the debtor?	No X Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor. See Attachment
	How much is the claim?	 \$
	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
	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: \$
	s this claim based on a [ease?	XNo Yes. Amount necessary to cure any default as of the date of the petition. \$
	s this claim subject to a [right of setoff? [No X Yes. Identify the property: See Attachment

Official Form 410

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Proof of Claim

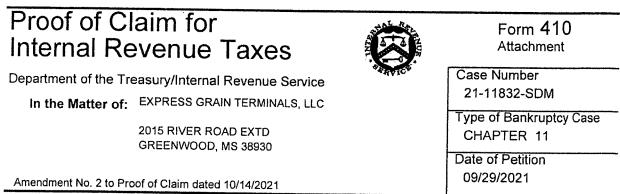
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12. Is all or part of the clair entitled to priority under								
11 U.S.C. § 507(a)?	X Yes. Chec	k one:		Amount entitled to pri-	ority			
A claim may be partly priority and partly nonpriority. For example,	Domes 11 U.S	\$						
in some categories, the law limits the 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).							
	Dankru	, salaries, or commissions (up to \$15,150*) ptcy petition is filed or the debtor's busines .C. § 507(a)(4).	eamed within 180 day s ends, whichever is ea	s before the rlier. \$				
	X Taxes	or penalties owed to governmental units. 1	I U.S.C. § 507(a)(8).	\$2,83	81.91			
	Contrib	utions 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 i	begun on or after the date of adjustment.				
				· · · · · · · · · · · · · · · · · · ·				
Part 3: Sign Below								
The person completing this proof of claim must	Check the appro	priale box:						
sign and date it.	X I am the cre	ditor.						
FRBP 9011(b).	I am the cre	ditor's attorney or authorized agent.						
If you file this claim		stee, or the debtor, or their authorized ager	t. Bankruptov Rule 300	14				
electronically, FRBP 5005(a)(2) authorizes courts		antor, surety, endorser, or other codebtor.						
to establish local rules			build apicy rule 5005.					
specifying what a signature	Lundorstand the							
is.	amount of the cla	t an authorized signature on this <i>Proof of C</i> sim, the creditor gave the debtor credit for a	laim serves as an ackn	owledgment that when calculating the				
A person who files a	amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.							
fraudulent claim could be	I have examined the information in this Proof of Claim and have a reasonable belief that the information is true							
fined up to \$500,000, Imprisoned for up to 5	and correct.							
years, or both. 18 U.S.C. §§ 152, 157, and	I declare under penalty of perjury that the foregoing is true and correct.							
3571.	Executed on date 01/12/2023							
	· · · · · · · · · · · · · · · · · · ·	MM / DD / YYYY						
	/s/ DARRYL D							
	Signature	· · · · ·						
	Print the name o	f the person who is completing and sig	ning this claim:					
	Name	DARRYL		DANIEL				
		First name Middle nam	18	Last name	-			
	Title	Bankruptcy Specialist		······································				
	Company	Internal Revenue Service						
		Identify the corporate servicer as the company i	f the authorized agent is a	servicer.	-			
	Address	401 W PEACHTREE ST, NW, M/S 334-E)					
	, wate 33	Number Street			_			
		ATLANTA	GA	30308.3530				
		City	·····	30308-3539				
			Slate	ZIP Code				
	Contact phone	(470)639-2601	Email	Darryl.A.Daniel@irs.gov				

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The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims		under sec	under section 507(a)(8) of the Bankruptcy Code					
Taxpayer ID								
Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Pelition Date			
X-XXX9067	EXCISE	09/30/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00			
X-XXX9067	EXCISE	12/31/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00			
X-XXX9067	EXCISE	03/31/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00			
X-XXX9067	EXCISE	06/30/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00			
X-XXX9067	EXCISE	09/30/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00			
<-XXX9067	EXCISE	12/31/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	. \$0.00			
(-XXX9067	WT-FICA	06/30/2021	01/10/2022	\$0.00	\$0.00			
K-XXX9067	WT-FICA	09/30/2021	11/22/2021	\$0.00	\$0.00			
<-XXX9067	EXCISE	09/30/2021	2 C-ESTIMATED-SEE NOTE	\$2,231.91	\$0.00			
<-XXX9067	FUTA	12/31/2021	02/21/2022	\$0.00	\$0.00			
				\$2,831.91	\$0.00			

Total Amount of Unsecured Priority Claims:

Unsecured General Claims

\$2,831,91

				and the second se	
Taxpayer ID					
Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9067	EXCISE	09/30/2015	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2015	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	06/30/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	09/30/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00

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Taxpayer ID					
Number	Kind of Tax	Tax Period	Dale Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9067	EXCISE	06/30/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	09/30/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	06/30/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
				\$1,200.00	\$0.00

Total Amount of Unsecured General Claims:

\$1,200.00

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

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Employer (EIN)	r identification number $2 0 - 8 7 1 9 0 6 7$	Return You're Correcting
Name (no)	ht your trade name) Express Grain Terminal LLC	Check the type of return you're correcting.
		X 941
Trade nan	me (if any) Express Grain	941-SS
Address	587 Highland Colony Parkway	Check the ONE quarter you're correcting.
	Number Street Suite or room number	X 1: January, February, March
	Ridgeland MS 39157	2: April, May, June
	City State ZIP code	3: July, August, September
	Foreign country name Foreign province/county Foreign postal code	4: October, November, December
ade on a	Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs Type or print within the boxes. You MUST complete all five pages. Don't attach this rm 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.	Enter the calendar year of the quarter you're correcting.
Part 1:	Select ONLY one process. See page 6 for additional guidance, including information	······································
	on how to treat employment tax credits and social security tax deferrals.	Enter the date you discovered errors
	Adjusted employment tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.	10 / 28 / 2022 (MM / DD / YYYY)
X 2.	Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27	
	Don't check this box if you're correcting ANY underreported tax amounts on this form.	
art 2:	Don't check this box if you're correcting ANY underreported tax amounts on this form. Complete the certifications.	
Art 2: C X 3, Note tax a Usec adju 4,	Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W- as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't Include Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were ustment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box.	as 4 and 5. If you're correcting overreporte Iditional Medicare Tax. Form 941-X can't b an't withheld from employee wages or a
art 2: (X) 3. Noto taxa usec adju 4.	Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W- as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't Include Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were strent is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax social	es 4 and 5. If you're correcting overreporte Iditional Medicare Tax. Form 941-X can't b an't withheld from employee wages or a security tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social means affected operative that he
art 2: (X 3. Note tax a usec adju 4.	Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W- as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were ustment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior year security tax and Medicare tax overcollected in prior years. I have a written statement for year	es 4 and 5. If you're correcting overreporte Iditional Medicare Tax. Form 941-X can't b en't withheld from employee wages or a security tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social om each affected employee stating that he he overcollection.
art 2: (X 3. Not: tax a usec adju 4. 1 1 1 1 1 1 1 1 1 1 1 1 1	 Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were ustment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior yea security tax and Medicare tax overcollected in prior years, I have a written statement from or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. 	es 4 and 5. If you're correcting overreporte Iditional Medicare Tax. Form 941-X can't b an't withheld from employee wages or a a security tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social om each affected employee stating that he he overcollection. Inly. I couldn't find the affected employees o d (or the claim was rejected) and won't Medicare Tax that I didn't withhold from
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art 2: (3. Not: tax a usec adju 4. 1 1 1 1 1 1 1 1 1 1 1 1 1	 Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were ustment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior yea security tax and Medicare tax overcollected in prior years, I have a written statement from or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. c. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claimed claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. If you checked line 2 because you're claiming a refund or abatement of overreported federational employee wages. If you checked line 2 because you're claiming a refund or abatement of overreported federational employee wages. 	es 4 and 5. If you're correcting overreporte iditional Medicare Tax. Form 941-X can't b en't withheld from employee wages or a escurity tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social om each affected employee stating that he he overcollection. Ny. I couldn't find the affected employees o d (or the claim was rejected) and won't Medicare Tax that I didn't withhold from deral income tax, social security tax, he box.
art 2: (3. Not: tax a usec adju 4. 1 2 5. I 1 1 a 1 1 1 1 1 1 1 1 1 1 1 1 1	 Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't linclude Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were stement is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior year security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. b. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claimed care tax, social security tax, Medicare tax, or Additional employee wages. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax: a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax, or Additional medicare Tax, check all that apply. You must check at least or each affected inc 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax: a. I repaid or reimbursed each affected employee for the overcollected social security tax as social security tax and Medicare Tax, check at least or leartify that: a. I repaid or reimbursed each affected employee stating that 1 may file this claim of ta medica	as 4 and 5. If you're correcting overreporte Iditional Medicare Tax. Form 941-X can't b an't withheld from employee wages or a a security tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social om each affected employee stating that he he overcollection. any. I couldn't find the affected employees of d (or the claim was rejected) and won't Medicare Tax that I didn't withhold from deral income tax, social security tax, he box. and Medicare tax. For claims of employee ent from each affected employee stating dit for the overcollection. r the employee's share of social security replected in prior wars. Laiso have a
art 2: () 3. Not: tax a usec adju 4. 1 1 1 1 1 1 1 1 1 1 1 1 1	 Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-as required. te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't linclude Ac d to correct overreported amounts of Additional Medicare Tax unless the amounts were stement is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior year security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. b. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claimed care tax, social security tax, Medicare tax, or Additional employee wages. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax: a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax, or Additional medicare Tax, check all that apply. You must check at least or each affected inc 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax: a. I repaid or reimbursed each affected employee for the overcollected social security tax as social security tax and Medicare Tax, check at least or leartify that: a. I repaid or reimbursed each affected employee stating that 1 may file this claim of ta medica	es 4 and 5. If you're correcting overreporte iditional Medicare Tax. Form 941-X can't b en't withheld from employee wages or a l security tax, Medicare tax, or Additional or Additional Medicare Tax for the current ars. For adjustments of employee social om each affected employee stating that he he overcollection. Ny, I couldn't find the affected employees of d (or the claim was rejected) and won't Medicare Tax that I didn't withhold from derail income tax, social security tax, ne box. and Medicare tax. For claims of employee ent from each affected employee stating dit for the overcollection. r the employee's share of social security recollected in prior years, I also have a the claim was rejected) and won't claim a left of the affected employees, or each

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	e (not your trade name)			Employer ic	lentific	ation number (EIN)	Correcting	quarter [(1, 2, 3,
E	press Grain Terminal LLC					19067	-	calendaryear (YYY) 2021
Pa	t 3: Enter the corrections for t	his quarter. If any	line	doesn't apply, le	ave it	blank.	l	
		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously correcte (for ALL employees)	d =	Difference (If this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips, and other compensation (Form 941, line 2)] -		_ =			in Column 1 when you rms W-2 or Forms W-2c.
7.	Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)] -] =		Copy Column 3 here ►	
8.	Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)] -] =) × 0.124* =	
9.	Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i),] _	<u> </u>] =	If you're correcting your em	ployer share only, $\sim 0.062 =$	use 0.062, See instruction
10.	Column 1) Qualified family leave wages*	* Use line 9 only for qualifi	ed sick	leave wages paid after Me	urch 31, 2	2020, for leave taken before.	April 1, 2021.	L:
	(Form 941 or 941-SS, line 5a(ii), Column 1)] -] =		× 0.062 =	
11.	Taxable social security tips (Form	Ose line to only for quair	1190 tarr	ily leave wages paid after	٦	1, 2020, for leave taken befo	ere April 1, 2021. I	
	941 or 941-SS, line 5b, Column 1)	·] –	L] = _.	If you're correcting your emp	× 0.124* =	se 0.062. See instructions
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)] –] =		× 0.029* =	
13.	Taxable wages & tips subject to Additional Medicare Tax	[_		 _ [you're correcting your empl	oyer share only, us	e 0.0145. See Instruction:
	withholding (Form 941 or 941-SS, line 5d)		1	• Certain wage	_] s and tip	s reported in Column 3 shou	× 0.009° = Idn't be multiplied	by 0.009. See instruction
14.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 51)		-] =		Copy Column 3 here ►	· ·
5.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		-	-] =	Copy Column 3 here ►	
6.	Qualified small business payroll tax credit for Increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)			· ·] =		See .	**************************************
7.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)		-] =		See Instructions	•
3a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)		- [· · · · ·	=		See	·····
3b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-55, line 11d)		- [=		See instructions	
lc.	Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)		- [= [See Instructions	
	Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		- [= [
Ι.	Special addition to wages for federal income tax		- [= [See	
	Special addition to wages for social security taxes		- [= [See	
•	Special addition to wages for Medicare taxes		- [= [Instructions	

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Ex	(not your trade name)		Employer ide	ntifica	ation number (EIN)	Correcting	g quarter] (1, 2, 3, 4
Day	press Grain Terminal LLC				9067	Correctin	g calendaryear (YYYY) 2021
Par	t 3: Enter the corrections for t			ve it	blank. (continued)		
		Column 1 Total corrected amount (for ALL employees)	Column 2 Amount originally reported or as previously corrected (for ALL employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
22.	Special addition to wages for Additional Medicare Tax			=		See Instructions	
23.	Combine the amounts on lines 7 th	rough 22 of Column 4					
24.	Deferred amount of social security tax* (Form 941 or	-		=		See instructions	[
	941-SS, line 13b)	· Use this line to correct the employer	deferral for the second quarter	of 2020	and the employer and employee	deferral for the t	hird and fourth quarters of 2020.
25.	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)			=		See Instructions	
26a.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$104,348.60 -	0.00	-	\$104,348.60	See Instructions	-\$104,348.60
26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)	. –		н		See Instructions	
26c.	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)	. – [=		See Instructions	
27.	 Total. Combine the amounts on line If line 27 is less than zero: If you checked line 1, this is the filing this form. (If you're curre If you checked line 2, this is the If you checked line 2, this is the If line 27 is more than zero, this pay, see Amount you owe in the pay. 	e amount you want applied ntly filing a Form 944, Empl e amount you want refunde s is the amount you owe.	as a credit to your F oyer's ANNUAL Fed d or abated.	eral T	ax Return, see the ins	tructions.)	
28.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)	. – [<u>.</u>	=			
29 <i>.</i>	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)	[=	-		
	Qualified wages for the	\$149,069.41 -		= [\$149,069.41		
80.	employee retention credit (Form 941 or 941-SS, line 21)						
1a.		~ [= [
1a. 1b.	(Form 941 or 941-SS, line 21) Qualified health plan expenses for the employee retention credit	ne employee retention cr ecovery startup business	edit in the third or	four	th quarter of 2021		

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r	(not your trade name)			Employer ide	entifica	tion number (EIN)	Correcting quarter 1 (1, 2, 3,
	press Grain Terminal LLC					9067	Correcting calendar year (YYY) 2021
Part	3: Enter the corrections for t	nis quarter. If any	line do	oesn't apply, lea	ve it	blank. (continued)	
		Column 1 Total corrected amount (for ALL employees)	, , , , , , , , , , , , , , , , , , ,	Column 2 Amount originally eported or as previously corrected for ALL employees)		Column 3 Difference (If this amount is a negative number, use a minus sign.)	
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	• Use line 33a to correct of) - [nly the sec	cond quarter of 2020.] =		
33b.	Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	• Use line 33b to correct or	- [d and fourth quarters of] = 2020.		
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	* Use line 34 to correct only	- [nd quarter of 2020,] =		
autio	n: Lines 35-40 apply only to quarters	beginning after Mar	ch 31, 2	021.			
35.	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)		- [] =		
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)		- [] =		
37.	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)		- [·	=		·
18.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)		- [= [
	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)		- [= [
	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)		-		= [
							Next

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	our trade name)		1	ntification number (EIN)	Correcting quarter] (1, 2, 3
Expres	s Grain Termi	inal LLC	20-	8719067	Correcting calendar year (YY) 2021
art 4:	Explain your co	rrections for this quarter.			
	your underreporte	y corrections you entered on a line inclu d and overreported amounts on line 43.			ted amounts. Explain both
42.	Check here if any	y corrections involve reclassified workers	s. Explain on line	43.	
		a detailed explanation of how you deter			
IHE	EMPLOYEE RE	M 941 FOR THE 1st QUARTER. THE TENTION CREDIT. TOTAL WAGES QU REDIT WAS CALCULATED ON WORK	UALIFYING FO	R THE CREDIT WER	HEY WERE ELIGIBLE FOR LE CALCULATED AND THE

[
rt 5: S	ign here. You m	nust complete all five pages of this fo	orm and sign it.		
nder pena company	lities of perjury, I der ring schedules and s	nust complete all five pages of this for clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	at I have examined this	adjusted return or claim, including Declaration of preparer (other Ihan
nder pena company	Ities of perjury, I den ring schedules and s based on all inform	clare that I have filed an original Form 941 or F	orm 941-SS and th	hat I have examined this , correct, and complete. Print your	Declaration of preparer (other than
der pena company	lities of perjury, I der ring schedules and s	clare that I have filed an original Form 941 or F	orm 941-SS and th	hat I have examined this correct, and complete. Print your name here	Declaration of preparer (other than
der pena company	Ities of perjury, I der ring schedules and s based on all inform Sign your	clare that I have filed an original Form 941 or F	orm 941-SS and th	hat I have examined this correct, and complete. Print your name here	Declaration of preparer (other Ihan
nder pena company	Ities of perjury, I dev ing schedules and s based on all inform Sign your name here	clare that I have filed an original Form 941 or F	orm 941-SS and th	at I have examined this correct, and complete. Print your name here D Print your title here Chi	Declaration of preparer (other than
nder pena company kpayer) is	Ities of perjury, I dev ing schedules and s based on all inform Sign your name here	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	hat I have examined this correct, and complete. Print your name here Print your title here Best daytime phone	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer
ader pena company (company) Is	Alties of perjury, I deving schedules and s based on all inform Sign your name here Date	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	hat I have examined this correct, and complete. Print your name here Print your title here Best daytime phone	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer a 800-728-7176 ext. 124
ader pena company (payer) Is d Prepa arer's na	Alties of perjury, I deving schedules and s based on all inform Sign your name here Date	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	hat I have examined this correct, and complete. Print your name here Print your title here Best daytime phone Check if you'n	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer a 800-728-7176 ext. 124
nder pena company xpayer) is	Alties of perjury, I deving schedules and s based on all inform Sign your name here Date arer Use Only me gnature or yours	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	at I have examined this correct, and complete. Print your name here D Print your title here Chi Best daytime phone Check if you'n PTIN	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer a 800-728-7176 ext. 124 re self-employed
nder pena company xpayer) Is d Prepa arer's na arer's sig s name (c	Alties of perjury, I deving schedules and s based on all inform Sign your name here Date arer Use Only me gnature or yours	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	at I have examined this correct, and complete. Print your name here D Print your title here Chi Best daytime phon Check if you'n PTIN	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer a 800-728-7176 ext. 124 re self-employed
der pena company xpayer) is der Prepa arer's na arer's na arer's sig s name (of remployer	Alties of perjury, I deving schedules and s based on all inform Sign your name here Date arer Use Only me gnature or yours	clare that I have filed an original Form 941 or F statements, and to the best of my knowledge a ation of which preparer has any knowledge.	orm 941-SS and th	at I have examined this correct, and complete. Print your name here D Print your title here Chi Best daytime phon Check if you'n PTIN Date EIN	Declaration of preparer (other than ennis Gerrard ef Restructuring Officer a 800-728-7176 ext. 124 re self-employed

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Form 941-X: Which process should you use?

Type of errors you're correcting	or social security	specified in the separate instruction ral should be treated like an overrep tax deferral should be treated like a rocess to select on lines 1 and 2, se	is, an underreported employment tax credit or social orted tax amount. An overreported employment tax credit in underreported tax amount. For more information, is correcting an employment tax credit or social security tax					
Underreported tax amounts ONLY	 Use the adjustment process to correct underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. 							
Overreported tax amounts	The process you use depends on	lf you're filing Form 941-X MORE THAN 90 days before	Choose either the adjustment process or the claim process to correct the overreported tax amounts.					
ONLY	when you file Form 941-X.	the period of limitations on credit or refund for Form 941 or Form 941-SS expires	Choose the adjustment process if you want the amount shown on line 27 credited to your Form 941, Form 941-SS, or Form 944 for the period in which you file Form 941-X. Check the box on line 1.					
			OR					
			Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.					
		If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	You must use the claim process to correct the overreported tax amounts. Check the box on line 2.					
BOTH underreported and overreported tax amounts	The process you use depends on when you file Form 941-X.	If you're filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires	 Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts. Choose the adjustment process if combining your underreported tax amounts and overreported tax amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, or Form 944. File one Form 941-X, and Check the box on line 1 and follow the instructions on line 27. OR Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated. File two separate forms. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2. 					
		If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	 You must use both the adjustment process and the claim process. File two separate forms. 1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2. 					

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	$\frac{1}{2} 0 - 8 7 1 9 0 6 7$	Return You're Correcting Check the type of return you're correcting
Name (no	your trade name) Express Grain Terminal LLC	X 941
Trade nar	ne (if any) Express Grain	941-SS
Address	587 Highland Colony Parkway	Check the ONE quarter you're correcting.
Audress	Number Street Suite or room number	1: January, February, March
	Ridgeland MS 39157	X 2: April, May, June
	City State ZIP code	3: July, August, September
		4: October, November, Decembe
ead the s	Foreign country name Foreign province/county Foreign postal code eparate instructions before completing this form. Use this form to correct errors you	Enter the calendar year of the
rrection.	Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs Type or print within the boxes. You MUST complete all five pages. Don't attach this m 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.	quarter you're correcting.
art 1:	Select ONLY one process. See page 6 for additional guidance, including information	
	on how to treat employment tax credits and social security tax deferrals.	Enter the date you discovered errors
	Adjusted employment tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the	
	adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on	(MM / DD / YYYY)
	line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.	
	Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.	
	complete the certifications.	
 i	certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W- ss required.	
used adjus	If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip line mounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Ad to correct overreported amounts of Additional Medicare Tax unless the amounts were stment is being made for the current year.	iditional Medicare Tax, Form 941-X can't b an't withheld from employee wages or a
	f you checked line 1 because you're adjusting overreported federal income tax, social dedicare Tax, check all that apply. You must check at least one box. certify that:	security tax, Medicare tax, or Additiona
a	I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior yea security tax and Medicare tax overcollected in prior years, I have a written statement fro or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for t	ars. For adjustments of employee social
b		
c		Medicare Tax that I didn't withhold from
5. lf	The adjustment is for federal income tax, social security tax. Medicare tax, or Additional	
5. lf	The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. you checked line 2 because you're claiming a refund or abatement of overreported fed edicare tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax a social security tax and Medicare tax overcollected in prior years. Have a written statement	leral Income tax, social security tax, le box. and Medicare tax. For claims of employee
5. If N	The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. you checked line 2 because you're claiming a refund or abatement of overreported fed ledicare tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax as social security tax and Medicare tax overcollected in prior years, I have a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or creimbursed.	leral Income tax, social security tax, the box. and Medicare tax. For claims of employee ant from each affected employee stating dit for the overcollection. If the employee's share of social security rollocated is extensioned by the social security
5. If M	The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. you checked line 2 because you're claiming a refund or abatement of overreported fed ledicare tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax as social security tax and Medicare tax overcollected in prior years, I have a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or creat and Medicare tax. For refunds of employee social security tax and Medicare tax overcollected employee stating that I may file this claim for tax and Medicare tax. For refunds of employee social security tax and Medicare tax over written statement from each affected employee stating that he or she hasn't claimed (or refund or credit for the overcollection. The claim for social security tax and Medicare tax is for the employee's share only. I coul affected employee didn't give me a written consent to file a claim for the employee didn't give me a written consent to file a claim for the employee's share or each affected employee didn't give me a written consent to file a claim for the employee's share or each affected employee didn't give me a written consent to file a claim for the or sho hasn't claimed for the overcollection.	leral Income tax, social security tax, the box. and Medicare tax. For claims of employee ent from each affected employee stating dit for the overcollection. In the employee's share of social security collected in prior years, I also have a the claim was rejected) and won't claim a and the diffected employees, or each
5. If N a.	The adjustment is for federal income tax, social security tax, Medicare tax, or Additional employee wages. you checked line 2 because you're claiming a refund or abatement of overreported federate tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax overcollected in prior years, I have a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or creat and Medicare tax. For refunds of employee social security tax and Medicare tax over for the overcollected and won't claim a refund or creat tax and Medicare tax. For refunds of employee social security tax and Medicare tax over written statement from each affected employee stating that I may file this claim for tax and Medicare tax. For refunds of employee stating that he or she hasn't claimed (or refund or credit for the overcollection. The claim for social security tax and Medicare tax is for the employer's share only. I could affected employee didn't oive me a written consent to file a claim for the overcollection.	leral Income tax, social security tax, ne box. and Medicare tax. For claims of employee ent from each affected employee stating dit for the overcollection. If the employee's share of social security collected in prior years, I also have a the claim was rejected) and won't claim a dn't find the affected employees, or each re of social security tax and Medicare tax, ed (or the claim was rejected) and won't

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	e (not your trade name)				Employer ide	entific	ation number (EIN)	Correcting	quarter 2 (1, 2, 3
	xpress Grain Terminal LLC						.9067	-	calendar year (YYY 2021
Pa	rt 3: Enter the corrections for the		line	doesn	't apply, lea	ive it	blank.		
		Column 1 Total corrected amount (for ALL employees)	-	Amour reporte previor	lUMN 2 nt originally ed or as usly corrected L employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)	,	Column 4 Tax correction
6.	Wages, tips, and other compensation (Form 941, line 2)] -] =			in Column 1 when you rms W-2 or Forms W-2c.
7.	Federal income tax withheid from wages, tips, and other compensation (Form 941, line 3)] -] =		Copy Column 3 here ►	
8.	Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)] -] =	If you're correcting your en) × 0.124* =	
9.	Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	·] -] =	. ·	× 0.062 =	
10.	Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii),		ео sicк] —	leave wag	es paid after Mar	ch 31,2	020, for leave taken before	April 1, 2021.	
11.	Column 1) Taxable social security tips (Form	• Use line 10 only for quali	u fied fam 1	illy leave v	vages paid after N	J Aarch 3 1	1, 2020, for leave taken befo	j × 0.002 = pre April 1, 2021.	··
	941 or 941-SS, line 5b, Column 1)] -		•	=	I you're correcting your em	x 0.124* =	se 0.052. See instruction
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)] –] =		× 0.029* =	
13.	Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	s] -		• Certain wages	=	you're correcting your emp s reported in Column 3 sho	× 0.009* =	
14.	Section 3121(q) Notice and Demand — Tax due on unreported tips (Form 941 or 941-SS, line 5f)		_		•	=		Copy Column 3 here ►	
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		-		4	=		Copy Column 3 here ►	•
6.	Qualified small business payroll tax credit for Increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)		-			=		See Instructions	•
7.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)							See instructions	
8a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)		- [=		See instructions	•
3Ь.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)		- [=		See instructions	
Bc.	Nonrefundable portion of COBRA premlum assistance credit (Form 941 or 941-SS, line 11e)		- [= [See Instructions	·····
d.	Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		- [= [
).	Special addition to wages for federal income tax		- [= [Seo	
).	Special addition to wages for social security taxes		- [,	= [See	•
	Special addition to wages for Medicare taxes		- [= [See Instructions	

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Ex]	(not your trade name)						ition number (EIN)		g quarter 2 (1, 2, 3
-	press Grain Terminal LLC	·····					9067	Correctin	g calendar year (YY) 2021
Part	3: Enter the corrections for t	nis quarter. If any	line o	doesn'	t apply, lea	ve it	blank. (continued)		
		Column 1 Total corrected amount (for ALL employees)	_	Amoun reporte previou	umn 2 t originally d or as sly corrected . employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correctio
22.	Special addition to wages for Additional Medicare Tax] -			=		See Instructions	
23.	Combine the amounts on lines 7 th	rough 22 of Column	4.						
24.	Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)] -		•	=	· · · · · · · · · · · · · · · · · · ·	See Instructions	
	541-00, and 150)	 Use this line to correct the e 	smpløyer	deferral for	the second quarter	of 2020	and the employer and employe	e deferral for the t	hird and fourth quarters of 2
25.	Refundable portion of credit for qualified slck and famliy leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)] –			=		See Instructions	
6a.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$986,232.25] –		0.00	-	\$986,232.25	See instructions	-\$986,232.2
6b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)] –			=		See Instructions	
6c.	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)		-			=		See instructions	
	Total. Combine the amounts on line If line 27 is less than zero: • If you checked line 1, this is the filing this form. (If you're current • If you checked line 2, this is the If you checked line 2, this is the line 2, this is the If you checked line 2, this is the line 2, the line 3, th	ne amount you want a ntly fillng a Form 944 ne amount you want r	appliec , Empl efunde	d as a ci loyer's / ed or ab	ANNUAL Fed	orm eral T	941 or 941-SS for the ax Return, see the ins	tax period i structions.)	-\$986,232.2.
	If line 27 is more than zero, th pay, see Amount you owe in the	is is the amount you instructions.	i owe.	Pay thi		lhe tir	ne you file this return.	For informa	ation on how to
	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)	is is the amount you instructions.	- [Pay thi		lhe tir =	ne you file this return.	For informa	ation on how to
9.	pay, see Amount you owe in the Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-	is is the amount you instructions.	- [- [Pay thi		j	ne you file this return.	For informa	ation on how to
). . '	pay, see Amount you owe in the Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19) Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or	\$1,408,903.12	- [- [Pay thi		=	ne you file this return.	For informa	ation on how to
).). a. (pay, see Amount you owe in the Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19) Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20) Qualified wages for the employee retention credit	Instructions.	- [- [- [Pay thi		= = [For informa	ation on how to
). a. (pay, see Amount you owe in the Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19) Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20) Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21) Qualified health plan expenses for the employee retention credit	\$1,408,903.12	- [- [- [redit in	s amount by :	= = [= [four	\$1,408,903,12	For informa	ation on how to
9. a. () b. ()	pay, see Amount you owe in the Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19) Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20) Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21) Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22) Check here if you're eligible for t solely because your business is a for Credit from Form 5884-C, line 11, for this quarter* (Form 941 or	\$1,408,903.12	- [- [- [ion cr siness - [redit in	s amount by .	= = [= [fourt	\$1,408,903,12		ation on how to

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	(not your trade name)				Employer ide	ntifica	tion number (EIN)	Correcting quarter 2 (1, 2, 3, 4
	press Grain Terminal LLC				20-8719067			Correcting calendar year (YYYY 2021
Par	t 3: Enter the corrections for t		line			ve it	blank. (continued)	
		Column 1 Total corrected amount (for ALL employees)	_	Amour reporte previo	lumn 2 nt originally ed or as usly corrected L employees)	H	Column 3 Difference (If this amount is a negative number, use a minus sign.)	
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	· Use line 33a to correct o		second qu	uarter of 2020.] =		
33b.	Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	• Use line 33b to correct o		third and I	fourth quarters of a] = 2020.		
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	• Use line 34 to correct on] — hy the s	econd qua	uter of 2020.] =		
Cautio	on: Lines 35-40 apply only to quarters	s beginning after Mar	ch 31	, 2021.				
35.	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)] –		•] =		
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)] –		-] =		
37.	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)		-			=		
38.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)				,	=	,	
39.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)			[= [
10.	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)		-			= [
ige 4								Next •
-yo -								Form 941-X (Rev. 7-2021)

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	ur trade name)				ntification number (EIN)	Correcting quarter 2 (1, 2, 3
Express	s Grain Term	inal LLC		20	-8719067	Correcting calendar year (YY) 2021
art 4:	Explain your c	orrections for this o	quarter.			
-	your underreport	ny corrections you en ted and overreported a ny corrections involve	imounts on line 43.		eported and overreporte	d amounts. Explain both
					ections. See the instruction	
						EY WERE ELIGIBLE FOR
THE	EMPLOYEE R	ETENTION CREDIT. CREDIT WAS CALCU	. TOTAL WAGES (DUALIFYING FC	R THE CREDIT WERE	CALCULATED AND THE
				KUILET Z OF T		
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L	on hora. You		G.,			
rt 5. Si		must complete all f eclare that I have filed a	n original Form 941 or	Form 941-SS and 1	hat I have examined this ad	justed return or claim, including
der penal	ties of perjury, I d	statements, and to the	best of my knowledge	and hall of this days	correct and complete De	adroa foront of orden, nordenig
ider penal companyi	ng schedules and	mation of which prepare	r nas any knowledge.	and delier, it is true	, contect, and complete. De	claration of preparer (other than
ider penal companyi	ng schedules and	mation of which prepare			Print vour	claration of preparer (other than
ider penal companyi	based on all inform	mation of which prepare			Print your name here	claration of preparer (other than nis Gerrard
ider penal companyi	ng schedules and based on all infor	mation of which prepare		a and delier, it is true	Print your name here Den Print your	claration of preparer (other than
ider penal companyi	based on all inform	10/28/2022			Print your name here Den Print your	claration of preparer (olher than nis Gerrard
ider penal companyi (payer) is I	ng schedules and based on all infor Sign your name here	10/28/2022			Print your name here Print your title here Best daytime phone	claration of preparer (olher than nis Gerrard Restructuring Officer
ider penal companyi (payer) is I	ng schedules and based on all infor Sign your name here Date	10/28/2022			Print your name here Print your title here Best daytime phone Check if you're	claration of preparer (olher than nis Gerrard Restructuring Officer 800-728-7176 ext. 124
ider penal companyi (payer) is l	Sign your name here Date	10/28/2022			Print your name here Print your title here Best daytime phone Check if you're PTIN	claration of preparer (olher than nis Gerrard Restructuring Officer 800-728-7176 ext. 124
Ider penal companyi (payer) is l	Sign your Sign your name here Date Date me	10/28/2022			Print your name here Print your title here Best daytime phone Check if you're PTIN	claration of preparer (olher than nis Gerrard Restructuring Officer 800-728-7176 ext. 124
der penal companyi (payer) is l	Sign your Sign your name here Date Date me	10/28/2022			Print your name here Print your title here Best daytime phone Check if you're PTIN Date	claration of preparer (olher than nis Gerrard Restructuring Officer 800-728-7176 ext. 124
Ider penal companyi (payer) is l	Sign your Sign your name here Date Date me	10/28/2022			Print your name here Print your title here Best daytime phone Check if you're PTIN	claration of preparer (other than nis Gerrard Restructuring Officer 800-728-7176 ext. 124

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Form 941-X: Which process should you use?

Type of errors you're correcting	Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see <i>Correcting an employment tax credit or social security tax deferral</i> in the separate instructions.									
Underreported tax amounts ONLY	 Check the box of 	ent process to correct underreporte n line 1. you owe from line 27 by the time yo								
Overreported tax amounts	The process you use depends on	lf you're filing Form 941-X MORE THAN 90 days before	Choose either the adjustment process or the claim process to correct the overreported tax amounts.							
ONLY	when you file Form 941-X,	the period of limitations on credit or refund for Form 941 or Form 941-SS expires	Choose the adjustment process if you want the amount shown on line 27 credited to your Form 941, Form 941-SS, or Form 944 for the period in which you file Form 941-X. Check the box on line 1.							
			OR							
			Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.							
		If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	You must use the claim process to correct the overreported tax amounts. Check the box on line 2.							
BOTH underreported and overreported tax amounts	The process you use depends on when you file Form 941-X.	If you're filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires	 Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts. Choose the adjustment process if combining your underreported tax amounts and overreported tax amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, or Form 944. File one Form 941-X, and Check the box on line 1 and follow the instructions on line 27. OR Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated. File two separate forms. 1. For the adjustment process, file one Form 941-X 							
			 to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2. 							
		If you're filing Form 941-X WITHIN 90 days of the	You must use both the adjustment process and the claim process.							
		expiration of the period of limitations on credit or	File two separate forms.							
		refund for Form 941 or Form 941-SS	 For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. 							
			2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.							

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(EIN)	identification number $2 0 - 8 7 1 9 0 6 7$	Return You're Correcting
		Check the type of return you're correcting.
Name (not	your trade name) Express Grain Terminal LLC	X 941
Trade nam	ne (if any) Express Grain	941-SS
Address	587 Highland Colony Parkway	Check the ONE quarter you're correcting.
	Number Street Suite or room number	1: January, February, March
	Ridgeland MS 39157	2: April, May, June
	City State ZIP code	X 3: July, August, September
	Foreign country name Foreign province/county Foreign postal code	4: October, November, Decembe
prrection.	Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs	Enter the calendar year of the quarter you're correcting.
	in 941 or 941-55 unless you're reclassifying workers; see the instructions for line 42.	
C	Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.	Enter the date you discovered errors
	Adjusted employment tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.	10 / 28 / 2022 (MM / DD / YYYY)
X 2. (Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.	
X 3. I	Complete the certifications. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W	
X 3. I Note tax a used adjus 4. II	I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. as if you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lir amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A d to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, soci- Medicare Tax, check all that apply. You must check at least one box.	es 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a
X 3. I Note tax a used adjus 4. If	I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. e: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lin amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A d to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, soci- Medicare Tax, check all that apply. You must check at least one box. certify that:	es 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additiona x or Additional Medicare Tax for the current pars. For adjustments of employee social
X 3. I Note tax a used adjus 4. II M	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. if you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lir amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A doesn't include A and the correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. if you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for 	es 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current bears. For adjustments of employee social rom each affected employee stating that he the overcollection.
X 3. I a constraint of the second constraint o	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. a: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lir amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A is to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. f you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income ta year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for each affected employee didn't give me a written statement that he or she hasn't claimed in the overcollection. The adjustment is for federal income tax, social security tax, Medicare tax, or Addition employee wages. 	es 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current ears. For adjustments of employee social rom each affected employee stating that he the overcollection. Inly. I couldn't find the affected employees o ad (or the claim was rejected) and won't al Medicare Tax that I didn't withhold from
X 3. I Note tax a used adjus 4. II 1 a b b 5. If M	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. a: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lir amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A doesn't include A and 5 to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. f you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income ta year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for each affected employee didn't give me a written statement that he or she hasn't claim. The adjustment is for federal income tax, social security tax. Medicare tax are for the employer's share o each affected employee didn't give me a written statement that he or she hasn't claim. 	tes 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current bars. For adjustments of employee social rom each affected employee stating that he the overcollection. Inly. I couldn't find the affected employees o ad (or the claim was rejected) and won't al Medicare Tax that I didn't withhold from
X 3. I Note tax a used adjus 4. I I I a b b 5. If M	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. a: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lir amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A d to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. f you checked line 1 because you're adjusting overreported federal income tax, social decire tax and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claime income tax, social security tax, Medicare tax, or Addition employee wages. i you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax. 	es 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current ears. For adjustments of employee social rom each affected employee stating that he the overcollection. Inly. I couldn't find the affected employees o ad (or the claim was rejected) and won't al Medicare Tax that I didn't withhold from rederal income tax, social security tax, one box.
X 3. I x Note tax a used adjus 4. If I a C 5. If M I a b b	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. if you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lin immunts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A do correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. if you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. b. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, Medicare tax, or Addition employee wages. i you checked line 2 because you're claiming a refund or abatement of overreported federate tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax, and Addition arefund or credit for the overcollected in prior years, I have a written stater that he or she hasn't claimed (or the claim may srejected) and won't claim a refund or credit for the overcollected employee social security tax and Medicare tax overcollected in prior years, I have a written stater that he or she hasn't claimed (or the claim was rejected) and won't claim a refund	tes 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current bars. For adjustments of employee social rom each affected employee stating that he the overcollection. mly. I couldn't find the affected employees o ad (or the claim was rejected) and won't al Medicare Tax that I didn't withhold from rederal income tax, social security tax, one box. and Medicare tax. For claims of employee nent from each affected employee stating edit for the overcollection. or the employee's share of social security recollected in prior ways L slow home a
X 3. I R Note tax a used adjus 4. II M a b C 5. If M (a.	 I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required. if you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lin immunts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A do correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year. if you checked line 1 because you're adjusting overreported federal income tax, social Medicare Tax, check all that apply. You must check at least one box. certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. b. The adjustments of social security tax and Medicare tax are for the employer's share or each affected employee didn't give me a written statement that he or she hasn't claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, Medicare tax, or Addition employee wages. i you checked line 2 because you're claiming a refund or abatement of overreported federate tax, or Additional Medicare Tax, check all that apply. You must check at least or certify that: I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax, and Addition arefund or credit for the overcollected in prior years, I have a written stater that he or she hasn't claimed (or the claim may srejected) and won't claim a refund or credit for the overcollected employee social security tax and Medicare tax overcollected in prior years, I have a written stater that he or she hasn't claimed (or the claim was rejected) and won't claim a refund	tes 4 and 5. If you're correcting overreporte dditional Medicare Tax. Form 941-X can't b ren't withheld from employee wages or a al security tax, Medicare tax, or Additional x or Additional Medicare Tax for the current bars. For adjustments of employee social rom each affected employee stating that he the overcollection. Inly. I couldn't find the affected employees o ad (or the claim was rejected) and won't al Medicare Tax that I didn't withhold from edetal income tax, social security tax, one box. and Medicare tax. For claims of employee nent from each affected employee stating edit for the overcollection. or the employee's share of social security ercollected in prior years, I also have a r the claim was rejected) and won't claim a uldn't find the affected employees, or each hare of social security tax and Medicare tax, med (or the claim was rejected) and won't

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Nam	e (not your trade name)			Employer id	lentific	ation number (EIN)	Correcting	quarter 3 (1, 2, 3, 4
E	xpress Grain Terminal LLC			20)-871	9067		g calendar year (YYYY)
Pa	rt 3: Enter the corrections for the correction	nis quarter If any	line	doesn't apply la	ovo it	blask		2021
		Column 1	1110	Column 2	aven	Column 3		Column 4
		Total corrected amount (for ALL employees)		Amount originally reported or as previously correcte (for ALL employees)	d =	Difference (If this emount is a negative number, use e minus sign.)	1	Tax correction
6.	Wages, tips, and other compensation (Form 941, line 2)] -		=			nt in Column 1 when you crms W-2 or Forms W-2c.
7.	Federal Income tax withheld from wages, tips, and other compensation (Form 941, line 3)] -		=		Copy Column 3 hare ►	
8.	Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)] –] =] × 0.124* =	1
9.	Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i),] _		ק_	If you're correcting your en	poloyer share only, $\sim 0.062 =$	use 0.062. See instructions.
40	Column 1)	• Use line 9 only for qualifi	u ed sick i	leave wages paid after Ma] Irch 31, 2	2020, for leave taken before		·
10,	Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	* Use line 10 only for quali] fied fam	ly leave wanes paid after	=	1, 2020, for leave taken befo) × 0.062 =	
11.	Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)] -] =		× 0.124' =	[
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	[] _		י - ק -	ll you're correcting your em	, ployer share only,]	
13.	Taxable wages & tips subject to Additional Medicare Tax	······] _	··	י ר יי ר	you're correcting your emp	1	
	withholding (Form 941 or 941-SS, line 5d)	·]	Certain wage		, s reported in Column 3 sho	× 0.009* = uldn't be multiplie	d by 0.009. See instructions.
14.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	•	-] =		Copy Column 3 here ►	
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		-] =		Copy Column 3 here ►	
16.	Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)		-] =		See instructions	
17.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)		-] =		See Instructions	
18a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)		-	•] =		See Instructions	
18b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)		- [·] =		See Instructions	
18c.	Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)		- [] =		See instructions	
18d.	Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		- [] =			
19.	Special addition to wages for [- [· · ·	=		See instructions	.
20.	Special addition to wages for social security taxes		- [······	=		See Instructions	
21.	Special addition to wages for Medicare taxes		- [· · · · · · · · · · · · · · · · · · ·	= [Sea instructions	Next D

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	(not your trade name)					tion number (EIN)	Correctin	
Ex	press Grain Terminal LLC					9067	Correctir	ig calendar year (YYYY) 2021
r al l	3: Enter the corrections for t				/e it			
		Column 1 Total corrected amount (for ALL employees)	Amoun reporte previou	umn 2 t originally d or as sly corrected . employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
22.	Special addition to wages for Additional Medicare Tax		-	•	=		See instructions	
23.	Combine the amounts on lines 7 th	rough 22 of Column 4						
24.	Deferred amount of social security tax* (Form 941 or		- [=		See	
	941-SS, line 13b)	Use this line to correct the employ	ver deferral for	the second quarter	of 2020	and the employer and employe	instructions e deferral for the	third and fourth quarters of 2020.
25.	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)		-		=		See Instructions	
26a.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$1,097,237.11 -	· [0.00	=	\$1,097,237.11	See Instructions	-\$1,097,237.11
26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				=		See Instructions	
26c.	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				=		See instructions	
27.	 Total. Combine the amounts on line If line 27 is less than zero: If you checked line 1, this is the filing this form. (If you're curre If you checked line 2, this is the If line 27 is more than zero, thi pay, see Amount you owe in the 	e amount you want appli ntly filing a Form 944, Em e amount you want refun s is the amount you ow	ied as a cr nployer's / nded or ab	ANNUAL Fede ated.	əral T	ax Return, see the ins	structions.)	
28.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)				=			
	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)	. –			= [
	Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$1,567,481.47 -			= [\$1,567,481,47		
1	Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				- [
1b. (Check here if you're eligible for ti solely because your business is a r	ne employee retention recovery startup busines	credit in ss	the third or		th quarter of 2021		
2. (Credit from Form 5884-C, line	-			= [
ge 3		Use line 32 to correct only the se	cond, third, a	ind fourth quarter:	s of 20	20, and the first quarter of 20	121.	Next 👞

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	(not your trade name)				Employer ide	entifica	tion number (EIN)	Correcting quarter	
	press Grain Terminal LLC						9067	Correcting calenda 2021	ryear (YYYY
Par	3: Enter the corrections for the		line	doesn'	t apply, lea	ve it	blank. (continued)		
		Column 1 Total corrected amount (for ALL employees)	-	Amoun reporte previou	lumn 2 t originally od or as isly corrected L employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	• Use line 33a to correct of		second qu	arter of 2020.] =			
33Ь.	Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	• Use line 33b to correct c		third and f	- ourth quarters of] = 2020.			
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	• Use line 34 to correct on] — Iy the se	Bcond qua	ter of 2020.] =			
Cautio	on: Lines 35-40 apply only to quarters	s beginning after Mai	rch 31	, 2021.					
35.	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)] –		•] =			
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	,] -		·] =			
37.	Amounts under certain collectively bargalned agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)] –	[•	=			
38.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)		-		•	= [
39.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)		_			= [
40.	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)		-			= [
ige 4								Form 941-X	Next

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Fynre	your trade name) ess Grain Terminal LLC	Employer identification number (EIN)	Correcting quarter 3 (1, 2, 3,
LAPIC		20-8719067	Correcting calendar year (YYY 2021
Part 4:	Explain your corrections for this quarter.		
42. 43. AF THI	Check here if any corrections you entered on a line incl your underreported and overreported amounts on line 43. Check here if any corrections involve reclassified worker You must give us a detailed explanation of how you dete TER FILING FORM 941 FOR THE 3rd QUARTER. THE E EMPLOYEE RETENTION CREDIT. TOTAL WAGES C IOUNT OF THE CREDIT WAS CALCULATED ON WORK	rs. Explain on line 43. rmined your corrections. See the instruct TAXPAYER DETERMINED THAT TH	ions,
	· · · · · · · · · · · · · · · · · · ·		

art 5: [S	Sign here. You must complete all five pages of this f	Drm and sign it.	
nder pena	Sign here. You must complete all five pages of this for alties of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge as s based on all information of which preparer has any knowledge.	form 041 SS and that I have a service of the	justed return or claim, including claration of preparer (other than
nder pena	allies of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge s based on all information of which preparer has any knowledge.	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here	justed return or claim, including claration of preparer (other than
nder pena	alties of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge s based on all information of which preparer has any knowledge.	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Print your	claration of preparer (other than
nder pena	allies of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge s based on all information of which preparer has any knowledge.	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Print your title here Chief	nnis Gerrard
nder pena ccompany xpayer) is	alties of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge s based on all information of which preparer has any knowledge. Sign your name here	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Print your title here Best daytime phone	nnis Gerrard Restructuring Officer
nder pena coompany xpayer) is d Prep barer's na	Allies of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge as based on all information of which preparer has any knowledge. Sign your name here Date 10/28/2022 Dater Use Only ame	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Print your title here Best daytime phone	nnis Gerrard Restructuring Officer 800-728-7176 ext. 124
nder pena company xpayer) is d Prep barer's na	alties of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge s based on all information of which preparer has any knowledge. Sign your name here Date 10/28/2022 parer Use Only ame	Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Print your title here Best daytime phone Check if you're	nnis Gerrard Restructuring Officer 800-728-7176 ext. 124
nder pena company xpayer) is d Prep barer's na	allies of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge as a based on all information of which preparer has any knowledge. Sign your name here Date 10/28/2022 Dater Use Only ame (or yours [Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here De Print your title here Chief Best daytime phone Check if you're PTIN	nnis Gerrard Restructuring Officer 800-728-7176 ext. 124
nder pena ccompany xpayer) is d Prep barer's na parer's signarer's signarer''s signarer's signarer's signarer'	allies of perjury, I declare that I have filed an original Form 941 or F ying schedules and statements, and to the best of my knowledge as a based on all information of which preparer has any knowledge. Sign your name here Date 10/28/2022 Dater Use Only ame (or yours [Form 941-SS and that I have examined this ad and belief, it is true, correct, and complete. De Print your name here Den Print your title here Chief Best daytime phone Check if you're PTIN Date	nnis Gerrard Restructuring Officer 800-728-7176 ext. 124

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Form 941-X: Which process should you use?

Type of errors you're correcting	Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see <i>Correcting an employment tax credit or social security tax deferral</i> in the separate instructions.									
Underreported tax amounts ONLY	 Check the box of 	ent process to correct underreport on line 1. you owe from line 27 by the time y								
Overreported tax amounts	The process you use depends on	lf you're filing Form 941-X MORE THAN 90 days before	Choose either the adjustment process or the claim process to correct the overreported tax amounts.							
ONLY	when you file Form 941-X.	the period of limitations on credit or refund for Form 941 or Form 941-SS expires	Choose the adjustment process if you want the amount shown on line 27 credited to your Form 941, Form 941-SS, or Form 944 for the period in which you file Form 941-X. Check the box on line 1.							
			OR							
			Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.							
		If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	You must use the claim process to correct the overreported tax amounts. Check the box on line 2.							
BOTH underreported and overreported	The process you use depends on when you file Form 941-X.	If you're filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts.							
tax amounts		or Form 941-SS expires	Choose the adjustment process if combining your underreported tax amounts and overreported tax amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, or Form 944.							
			 File one Form 941-X, and 							
			 Check the box on line 1 and follow the instructions on line 27. 							
			OR							
			Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.							
			File two separate forms.							
			1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.							
			2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.							
		If you're filing Form 941-X WITHIN 90 days of the	You must use both the adjustment process and the claim process.							
		expiration of the period of limitations on credit or	File two separate forms.							
		Form 941-SS	 For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. 							
ne 6			2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.							