Title: Citadel's 2021 audited financial statements will be published soon. The balance sheet will allow us to estimate the increase in short sold share value Citadel is obligated to repurchase.
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Last year's form X-17A-5, Citadel Securities LLC's annual report containing their audited financial statements was released on February 25th, 2021. On this report, a single line of their balance sheet caught my eye:

"Securities sold, not yet purchased, at fair value."

This line item is listed as a liability of 57.5 billion dollars for 2020, which appears to be the sum fair value of Citadel's short sales. This valuation would be based on a 12.31.2020 year end, therefore any of this liability based on $GME fair value would be at the price at close of the 2020 calendar year.

Between 2019 and 2020, the value of the "Securities sold, not yet purchased, at fair value" liability increased from 25.2B to 57.5B, indicating borrowed sold shares have doubled market value YoY.

Assuming a material portion of this 57.5B liability is short sold $GME shares, we can expect to see a significant further increase of the "Securities sold, not yet purchased, at fair value" liability on the 2021 financial statements due to $GME shares value at 12.31.2021 being significantly higher than 12.31.2020. A significant increase in this liability also indicates Citadel will have a larger financial obligation to repurchase shares, increasing the likelihood the firm is unable to continue operations if forced to cover.

I will post a more detailed analysis concluding on Citadel's "Securities sold, not yet purchased, at fair value" once financials are released, hopefully later this week. Fingers crossed we see a large increase.

TL;DR Citadel 2021 Financial Statements out soon. A significant increase in the "Securities sold, not yet purchased, at fair value" liability account will indicate Citadel increased cost to cover for its short portfolio

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Edit to add -- for the skeptical folks thinking Citadel can easily lie on these statements, it is extremely difficult to lie on an audited report. From my comment below:

"PwC audits these [Citadel's] statements and is legally required to provide an objective opinion on the factual presentation of the statements under internationally recognized auditing and accounting standards. Lying to PwC would be a very easy way for Citadel to get caught, and I don't think they would misrepresent their annual report. This is what got Enron caught