

PROOF-OF-CLAIM FOR MASSACHUSETTS TAXES 243

DOCKET # 03-13078 RDD
PETITION DATE 05/14/2003 CHAPTER 11
I D # 752-747-677

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW YORK - SOUTHERN
IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC

- IN PROCEEDINGS FOR AN ARRANGEMENT UNDER CHAPTER 11
- AMENDED PROOF-OF-CLAIM IN ADDITION TO CLAIM(S) FILED _____
- AMENDED PROOF-OF-CLAIM TO SUPERSEDE CLAIM(S) FILED _____

- 1 THE UNDERSIGNED, A DULY AUTHORIZED AGENT OF THE COMMISSIONER OF REVENUE FOR THE COMMONWEALTH OF MASSACHUSETTS, FILES THIS PROOF-OF-CLAIM FOR UNPAID MASSACHUSETTS TAXES INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE
- 2 TAX PERIODS ARE MARKED BY AN ASTERISK (*) IF THE COMMISSIONER'S RECORDS INDICATE THAT NO TAX RETURN HAS BEEN FILED FOR THAT PERIOD THE AMOUNTS SHOWN FOR THOSE PERIODS ARE EITHER ESTIMATES OR "UNKNOWN" AS INDICATED
- 3 THE AMOUNT(S) LISTED ON THIS PAGE ARE A SUMMARY OF THE AMOUNT(S) DUE FOR EACH CLASS OF CLAIM AS IDENTIFIED IN ITEMS A, B, AND C BELOW

A SECURED CLAIMS (NOTICE OF MASSACHUSETTS TAX LIEN HAVING BEEN FILED PURSUANT TO GL CHAPTER 62C SECTION 50)

TOTAL \$ _____

POST-PETITION INTEREST MAY BE PAYABLE (SEE 11U S C SECTION 506 (b), IN THE EVENT THAT ADEQUATE PROTECTION IS ALLOWED, CLAIMS WILL BE ADJUSTED ACCORDINGLY,)

B UNSECURED PRIORITY CLAIMS UNDER 507 (a) (8) OF THE BANKRUPTCY CODE

TOTAL \$934,992 55

C UNSECURED GENERAL CLAIMS

TOTAL \$86,525 00

4 TO THE EXTENT THAT POST-PETITION INTEREST AND PENALTIES ARE NON-DISCHARGEABLE AND REMAIN UNPAID, THEY MAY BE COLLECTIBLE FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY

AUTHORIZED SIGNATURE James B. DuPont DATE July 15, 2003
JAMES B. DUPONT, SUPERVISOR, BANKRUPTCY UNIT, MDOR

DIRECT ALL QUESTIONS AND CORRESPONDENCE CONCERNING THIS CLAIM TO:

ANNE CHAN, TAX EXAMINER
BOX 55484, BOSTON, MA 02205-5484
DESK # (617)626-3869 , FAX # (617)626-3796

RECD JUL 28 2003
JUL 1
CLAIMS PROCESS
IN C SD
Allegiance Claim
00257

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF NEW YORK - SOUTHERN DOCKET # 03-13078 RDD
 IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC
 CHAPTER 11 BANKRUPTCY
 PETITION DATE 05/14/03 TAX I D # 752-747-677

TAX TYPE SYMBOLS WH = WITHHOLDING, ST = SALES, MT = MEALS, RO = ROOM OCCUPANCY
 IT = INCOME, CP = CORPORATE EXCISE, SP F = SPECIAL FUELS,
 O=SERVICES, PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
ST	Nov 98	_____	\$5,000 00 *	\$2,604 99	\$7,604 99	\$2,500 00
	Dec 98	_____	\$5,000 00 *	\$2,540 33	\$7,540 33	\$2,500 00
	Jan 99	_____	\$5,000 00 *	\$2,479 61	\$7,479 61	\$2,500 00
	Feb 99	_____	\$5,000 00 *	\$2,433 84	\$7,433 84	\$2,500 00
	Mar 99	_____	\$5,000 00 *	\$2,358 59	\$7,358 59	\$2,500 00
	Apr 99	_____	\$5,000 00 *	\$2,294 91	\$7,294 91	\$2,425 00
	May 99	_____	\$5,000 00 *	\$2,165 83	\$7,165 83	\$2,400 00
	Jun 99	_____	\$5,000 00 *	\$2,101 98	\$7,101 98	\$2,375 00
	Jul 99	_____	\$5,000 00 *	\$2,038 58	\$7,038 58	\$2,350 00
	Aug 99	_____	\$5,000 00 *	\$1,976 08	\$6,976 08	\$2,325 00
	Sep 99	_____	\$5,000 00 *	\$1,913 83	\$6,913 83	\$2,300 00
	Oct 99	_____	\$5,000 00 *	\$1,853 61	\$6,853 61	\$2,275 00
	Nov 99	_____	\$5,000 00 *	\$1,791 26	\$6,791 26	\$2,250 00
	Dec 99	_____	\$5,000 00 *	\$1,730 82	\$6,730 82	\$2,225 00
	Jan 00	_____	\$5,000 00 *	\$1,673 94	\$6,673 94	\$2,200 00
	Feb 00	_____	\$5,000 00 *	\$1,609 78	\$6,609 78	\$2,175 00
	Mar 00	_____	\$5,000 00 *	\$1,547 47	\$6,547 47	\$2,150 00
	Apr 00	_____	\$5,000 00 *	\$1,483 86	\$6,483 86	\$2,125 00
	May 00	_____	\$5,000 00 *	\$1,421 45	\$6,421 45	\$2,100 00
	Jun 00	_____	\$5,000 00 *	\$1,359 37	\$6,359 37	\$2,075 00

SALES TAX
 (11/30/98 TO 04/30/03)
 SERVICES TAX
 (01/31/01 TO 04/30/03)

AUDIT IS BEING CONDUCTED,
 TAX AMOUNTS ARE NOT FINAL

TOTAL THIS PAGE \$100,000 00 \$39,380 13 \$139,380 13 \$46,250 00

SUMMARY TOTAL

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF NEW YORK - SOUTHERN DOCKET # 03-13078 RDD
 IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC
 CHAPTER 11 BANKRUPTCY
 PETITION DATE 05/14/03 TAX ID # 752-747-677

TAX TYPE SYMBOLS WH = WITHHOLDING, ST = SALES, MT = MEALS, RO = ROOM OCCUPANCY
 IT = INCOME, CP = CORPORATE EXCISE, SP F = SPECIAL FUELS,
 O=SERVICES, PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
ST	Jul 00	_____	\$5,000 00 *	\$1,359 37	\$6,359 37	\$2,075 00
	Aug 00	_____	\$5,000 00 *	\$1,297 75	\$6,297 75	\$2,050 00
	Sep 00	_____	\$5,000 00 *	\$1,237 29	\$6,237 29	\$2,025 00
	Oct 00	_____	\$5,000 00 *	\$1,177 12	\$6,177 12	\$2,000 00
	Nov 00	_____	\$5,000 00 *	\$1,119 02	\$6,119 02	\$1,975 00
	Dec 00	_____	\$5,000 00 *	\$1,058 87	\$6,058 87	\$1,950 00
	Jan 01	_____	\$5,000 00 *	\$1,000 53	\$6,000 53	\$1,925 00
	Feb 01	_____	\$5,000 00 *	\$947 48	\$5,947 48	\$1,900 00
	Mar 01	_____	\$5,000 00 *	\$892 77	\$5,892 77	\$1,875 00
	Apr 01	_____	\$5,000 00 *	\$842 90	\$5,842 90	\$1,800 00
	May 01	_____	\$5,000 00 *	\$791 91	\$5,791 91	\$1,725 00
	Jun 01	_____	\$5,000 00 *	\$745 79	\$5,745 79	\$1,650 00
	Jul 01	_____	\$5,000 00 *	\$701 37	\$5,701 37	\$1,575 00
	Aug 01	_____	\$5,000 00 *	\$657 24	\$5,657 24	\$1,500 00
	Sep 01	_____	\$5,000 00 *	\$614 56	\$5,614 56	\$1,425 00
	Oct 01	_____	\$5,000 00 *	\$572 04	\$5,572 04	\$1,350 00
	Nov 01	_____	\$5,000 00 *	\$530 96	\$5,530 96	\$1,275 00
	Dec 01	_____	\$5,000 00 *	\$491 94	\$5,491 94	\$1,200 00
	Jan 02	_____	\$5,000 00 *	\$455 68	\$5,455 68	\$1,125 00
	Feb 02	_____	\$5,000 00 *	\$422 74	\$5,422 74	\$1,050 00

SALES TAX
 (11/30/98 TO 04/30/03)
 SERVICES TAX
 (01/31/01 TO 04/30/03)

AUDIT IS BEING CONDUCTED,
 TAX AMOUNTS ARE NOT FINAL

TOTAL THIS PAGE \$100,000 00 \$16,917 33 \$116,917 33 \$33,450 00

SUMMARY TOTAL

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF NEW YORK - SOUTHERN DOCKET # 03-13078 RDD
 IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC
 CHAPTER 11 BANKRUPTCY
 PETITION DATE 05/14/03 TAX ID # 752-747-677

TAX TYPE SYMBOLS WH = WITHHOLDING, ST = SALES, MT = MEALS, RO = ROOM OCCUPANCY
 IT = INCOME, CP = CORPORATE EXCISE, SP F = SPECIAL FUELS,
 O=SERVICES, PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
ST	Mar 02	_____	\$5,000 00 *	\$386 85	\$5,386 85	\$975 00
	Apr 02	_____	\$5,000 00 *	\$353 12	\$5,353 12	\$900 00
	May 02	_____	\$5,000 00 *	\$318 53	\$5,318 53	\$825 00
	Jun 02	_____	\$5,000 00 *	\$285 15	\$5,285 15	\$750 00
	Jul 02	_____	\$5,000 00 *	\$251 87	\$5,251 87	\$675 00
	Aug 02	_____	\$5,000 00 *	\$218 76	\$5,218 76	\$600 00
	Sep 02	_____	\$5,000 00 *	\$186 84	\$5,186 84	\$525 00
	Oct 02	_____	\$5,000 00 *	\$155 01	\$5,155 01	\$450 00
	Nov 02	_____	\$5,000 00 *	\$124 35	\$5,124 35	\$375 00
	Dec 02	_____	\$5,000 00 *	\$95 66	\$5,095 66	\$300 00
	Jan 03	_____	\$5,000 00 *	\$69 41	\$5,069 41	\$225 00
	Feb 03	_____	\$5,000 00 *	\$45 77	\$5,045 77	\$150 00
	Mar 03	_____	\$5,000 00 *	\$19 76	\$5,019 76	\$75 00
	Apr 03	_____	\$5,000 00 *	\$0 00	\$5,000 00	\$0 00
O	Jan 01	_____	\$20,000 00 *	\$3,598 77	\$23,598 77	
	Feb 01	_____	\$20,000 00 *	\$3,418 47	\$23,418 47	\$0 00
	Mar 01	_____	\$20,000 00 *	\$3,233 16	\$23,233 16	\$0 00
	Apr 01	_____	\$20,000 00 *	\$3,061 94	\$23,061 94	\$0 00
	May 01	_____	\$20,000 00 *	\$2,886 35	\$22,886 35	\$0 00

SALES TAX
 (11/30/98 TO 04/30/03)
 SERVICES TAX
 (01/31/01 TO 04/30/03)

AUDIT IS BEING CONDUCTED,
 TAX AMOUNTS ARE NOT FINAL

TOTAL THIS PAGE \$170,000 00 \$18,709 77 \$188,709 77 \$6,825 00

SUMMARY TOTAL

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF NEW YORK - SOUTHERN **DOCKET #** 03-13078 RDD
IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC
CHAPTER 11 BANKRUPTCY
PETITION DATE 05/14/03 **TAX I D #** 752-747-677

TAX TYPE SYMBOLS WH = WITHHOLDING, ST = SALES , MT = MEALS, RO = ROOM OCCUPANCY
 IT = INCOME, CP = CORPORATE EXCISE, SP F = SPECIAL FUELS,
 O=SERVICES, PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
O	Jun 01	_____	\$20,000 00 *	\$2,730 14	\$22,730 14	\$0 00
	Jul 01	_____	\$20,000 00 *	\$2,576 26	\$22,576 26	\$0 00
	Aug 01	_____	\$20,000 00 *	\$2,423 71	\$22,423 71	\$0 00
	Sep 01	_____	\$20,000 00 *	\$2,276 46	\$22,276 46	\$0 00
	Oct 01	_____	\$20,000 00 *	\$2,125 62	\$22,125 62	\$0 00
	Nov 01	_____	\$20,000 00 *	\$1,980 64	\$21,980 64	\$0 00
	Dec 01	_____	\$20,000 00 *	\$1,843 78	\$21,843 78	\$0 00
	Jan 02	_____	\$20,000 00 *	\$1,714 31	\$21,714 31	\$0 00
	Feb 02	_____	\$20,000 00 *	\$1,598 02	\$21,598 02	\$0 00
	Mar 02	_____	\$20,000 00 *	\$1,470 01	\$21,470 01	\$0 00
	Apr 02	_____	\$20,000 00 *	\$1,346 85	\$21,346 85	\$0 00
	May 02	_____	\$20,000 00 *	\$1,220 34	\$21,220 34	\$0 00
	Jun 02	_____	\$20,000 00 *	\$1,098 60	\$21,098 60	\$0 00
	Jul 02	_____	\$20,000 00 *	\$973 54	\$20,973 54	\$0 00
	Aug 02	_____	\$20,000 00 *	\$849 24	\$20,849 24	\$0 00
	Sep 02	_____	\$20,000 00 *	\$729 64	\$20,729 64	\$0 00
	Oct 02	_____	\$20,000 00 *	\$606 78	\$20,606 78	\$0 00
	Nov 02	_____	\$20,000 00 *	\$488 56	\$20,488 56	\$0 00
	Dec 02	_____	\$20,000 00 *	\$378 30	\$20,378 30	\$0 00

SALES TAX
 (11/30/98 TO 04/30/03)
 SERVICES TAX
 (01/31/01 TO 04/30/03)

AUDIT IS BEING CONDUCTED,
 TAX AMOUNTS ARE NOT FINAL

TOTAL THIS PAGE \$380,000 00 \$28,430 80 \$408,430 80 \$0 00

SUMMARY TOTAL

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF NEW YORK - SOUTHERN DOCKET # 03-13078 RDD
 IN THE MATTER OF ALLEGIANCE TELECOM OF MASSACHUSETTS, INC
 CHAPTER 11 BANKRUPTCY
 PETITION DATE 05/14/03 TAX ID # 752-747-677

TAX TYPE SYMBOLS WH = WITHHOLDING, ST = SALES , MT = MEALS, RO = ROOM OCCUPANCY
 IT = INCOME, CP = CORPORATE EXCISE, SP F = SPECIAL FUELS,
 O=SERVICES, PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
O	Jan 03	_____	\$20,000 00 *	\$274 72	\$20,274 72	\$0 00
	Feb 03	_____	\$20,000 00 *	\$181 62	\$20,181 62	\$0 00
	Mar 03	_____	\$20,000 00 *	\$79 05	\$20,079 05	\$0 00
	Apr 03	_____	\$20,000 00 *	\$0 00	\$20,000 00	\$0 00
PU	12/31/02	_____	\$1,000 00 *	\$19 13	\$1,019 13	\$60 00

SALES TAX
 (11/30/98 TO 04/30/03)
 SERVICES TAX
 (01/31/01 TO 04/30/03)

AUDIT IS BEING CONDUCTED,
 TAX AMOUNTS ARE NOT FINAL

TOTAL THIS PAGE	\$81,000 00	\$554 52	\$81,554 52	\$60 00
SUMMARY TOTAL			\$934,992 55	\$86,525 00



The Commonwealth of Massachusetts
Department of Revenue
Litigation Bureau - Bankruptcy Unit
Offices 51 SLEEPER STREET, 3RD FLOOR
Boston, Massachusetts 02210

Alan I LeBovidge
 Commissioner

Elsabeth A Ditomassi
 Litigation Bureau Chief

All Mail To: Box 55484, Boston, MA 02205-5484
MAIN #617 626-3875 – FAX #617 626-3796

July 15, 2003

United States Bankruptcy Court
 Southern District of New York
 P O Box 95
 Bowling Green Station
 New York, NY 10274
 Re Allegiance Telecom, Inc Claims Processing

Dear Clerk of Court

Please filed the enclosed proof (s)-of-claim in the matter of

DEBTOR Allegiance Telecom of Massachusetts, Inc
 F I D # 752-747-677
 DOCKET # 03-13078 RDD

<u>TYPE OF CLAIM</u>	<u>AMOUNT</u>
SECURED	\$
UNSECURED PRIORITY	\$934,992 55
UNSECURED GENERAL	\$ 86,525 00
ADMINISTRATIVE	\$

Please date-stamp and return the attached copy in the enclosed self-addressed envelope Thank you

Sincerely,

Anne Chan
 Tax Examiner
 Bankruptcy Unit
 (617) 626-3869

Enclosure Claim (s)