

Fill in this information to identify the case:

Debtor 1 FOX ORTEGA ENTERPRISES, INC.

Debtor 2
(Spouse, if filing) AKA PREMIER CRU

United States Bankruptcy Court for the: NORTHERN District of CALIFORNIA
(State)

Case number 16-40050

Official Form 410

Proof of Claim

04/16

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?	<u>Department of the Treasury - Internal Revenue Service</u> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	<u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia PA 19101-7346</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>14225521</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____	<u>Internal Revenue Service</u> Name <u>P.O. Box 7317</u> Number Street <u>Philadelphia PA 19101-7317</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>650</u> Filed on: <u>02/08/2016</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
7. How much is the claim?	<u>\$ 21,682.11</u> Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>Taxes</u>
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> 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. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of Property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) % _____ <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

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

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 4,684.27

\$ _____

\$ _____

*Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/23/2016
MM / DD / YYYY

/s/ AIXA KASSIM
(Signature)

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

Name AIXA KASSIM
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address Insolvency Group 2 1301 Clay St. M/S 1400S
Number Street

Oakland CA 94612
City State ZIP Code

Contact Phone 510-907-5070 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: FOX ORTEGA ENTERPRISES, INC.
AKA PREMIER CRU
1011 UNIVERSITY AVE.
BERKELEY, CA 94710

Case Number

16-40050

Type of Bankruptcy Case
CHAPTER 7A

Date of Petition

01/08/2016

Amendment No. 4 to Proof of Claim dated 02/08/2016.

The United States has not identified a 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 section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0341	CORP-INC	12/31/2012	07/27/2015	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2013	ESTIMATED LIABILITY *	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2014	08/17/2015	\$0.00	\$0.00
XX-XXX0341	WT-FICA	12/31/2015	02/15/2016	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2015	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2015	02/22/2016	\$2,949.98	\$447.27
XX-XXX0341	WT-FICA	03/31/2016	2 Unassessed Liability	\$1,013.69	\$0.00
XX-XXX0341	CORP-INC	12/31/2016	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2016	2 Unassessed Liability	\$73.33	\$0.00
				<u>\$4,237.00</u>	<u>\$447.27</u>

Total Amount of Unsecured Priority Claims:

\$4,684.27

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$16,997.84

Total Amount of Unsecured General Claims:

\$16,997.84

1 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

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Debtor 2
(Spouse, if filing) AKA PREMIER CRU

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Part 1: Identify the Claim**1. Who is the current creditor?**Department of the 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?☒ No☐ Yes. From whom? _____**3. Where should notices and payments to the creditor be sent?**Federal Rule of
Bankruptcy Procedure
(FRBP) 2002(g)**Where should notices to the creditor be sent?**Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

Creditor Number: 14225521Uniform claim identifier for electronic payments in chapter 13 (if you use one)
_____**Where should payments to the creditor be sent? (if different)**Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

4. Does this claim amend one already filed?☐ No☒ Yes. Claim number on court claims registry (if known) 650Filed on: 02/08/2016

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?☒ No☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 21,682.11</u></div><div>Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
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9. Is all or part of the claim secured?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div>Nature of property: <input type="checkbox"/> 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. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____</div> <div>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.)</div> <div><div>Value of Property:</div><div>\$ _____</div></div> <div><div>Amount of the claim that is secured:</div><div>\$ _____</div></div> <div><div>Amount of the claim that is unsecured:</div><div>\$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</div></div> <div><div>Amount necessary to cure any default as of the date of the petition:</div><div>\$ _____</div></div> <div><div>Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div></div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u></div>

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I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/23/2016
MM / DD / YYYY

/s/ AIXA KASSIM
(Signature)

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Name AIXA KASSIM
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address Insolvency Group 2 1301 Clay St. M/S 1400S
Number Street

Oakland CA 94612
City State ZIP Code

Contact Phone 510-907-5070 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

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AKA PREMIER CRU
1011 UNIVERSITY AVE.
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Debtor 2
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United States Bankruptcy Court for the: NORTHERN District of CALIFORNIA
(State)

Case number 16-40050

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Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

Creditor Number: 14225521Uniform claim identifier for electronic payments in chapter 13 (if you use one)
_____**Where should payments to the creditor be sent? (if different)**Internal Revenue Service

Name

P.O. Box 7317

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4. Does this claim amend one already filed?☐ No☒ Yes. Claim number on court claims registry (if known) 650Filed on: 02/08/2016

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7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 22,428.53</u></div><div>Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
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AKA PREMIER CRU
1011 UNIVERSITY AVE.
BERKELEY, CA 94710

Case Number
16-40050

Type of Bankruptcy Case
CHAPTER 7A

Date of Petition
01/08/2016

Amendment No. 3 to Proof of Claim dated 02/08/2016.

The United States has not identified a 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 section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0341	CORP-INC	12/31/2012	07/27/2015	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2013	ESTIMATED LIABILITY *	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2014	08/17/2015	\$0.00	\$0.00
XX-XXX0341	WT-FICA	12/31/2015	02/15/2016	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2015	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2015	02/22/2016	\$2,949.98	\$447.27
XX-XXX0341	WT-FICA	03/31/2016	2 Unassessed Liability	\$1,013.69	\$0.00
XX-XXX0341	CORP-INC	12/31/2016	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2016	2 Unassessed Liability	\$73.33	\$0.00
				<u>\$4,237.00</u>	<u>\$447.27</u>

Total Amount of Unsecured Priority Claims:

\$4,684.27

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$17,744.26

Total Amount of Unsecured General Claims:

\$17,744.26

1 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

Fill in this information to identify the case:

Debtor 1 FOX ORTEGA ENTERPRISES, INC.

Debtor 2
(Spouse, if filing) AKA PREMIER CRU

United States Bankruptcy Court for the: NORTHERN District of CALIFORNIA
(State)

Case number 16-40050

Official Form 410

Proof of Claim

04/16

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 the 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?☒ No☐ Yes. From whom? _____**3. Where should notices and payments to the creditor be sent?**Federal Rule of
Bankruptcy Procedure
(FRBP) 2002(g)**Where should notices to the creditor be sent?**Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

Creditor Number: 14225521Uniform claim identifier for electronic payments in chapter 13 (if you use one)
_____**Where should payments to the creditor be sent? (if different)**Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

4. Does this claim amend one already filed?☐ No☒ Yes. Claim number on court claims registry (if known) 650Filed on: 02/08/2016

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?☒ No☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u></div></div>
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 21,696.86</u></div><div>Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information.</p> <p><u>Taxes</u></p>
9. Is all or part of the claim secured?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div>Nature of property: <input type="checkbox"/> 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. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____</div> <div>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.)</div> <div>Value of Property: \$ _____</div> <div>Amount of the claim that is secured: \$ _____</div> <div>Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</div> <div>Amount necessary to cure any default as of the date of the petition: \$ _____</div> <div>Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u></div>

12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

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

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 4,684.27

\$ _____

\$ _____

*Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/12/2016
MM / DD / YYYY

/s/ AIXA KASSIM
(Signature)

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

Name AIXA KASSIM
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address Insolvency Group 2 1301 Clay St. M/S 1400S
Number Street

Oakland CA 94612
City State ZIP Code

Contact Phone 510-907-5070 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: FOX ORTEGA ENTERPRISES, INC.
AKA PREMIER CRU
1011 UNIVERSITY AVE.
BERKELEY, CA 94710

Case Number
16-40050

Type of Bankruptcy Case
CHAPTER 7A

Date of Petition
01/08/2016

Amendment No. 2 to Proof of Claim dated 02/08/2016.

The United States has not identified a 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 section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0341	CORP-INC	12/31/2012	ESTIMATED LIABILITY *	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2013	ESTIMATED LIABILITY *	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2014	08/17/2015	\$0.00	\$0.00
XX-XXX0341	WT-FICA	12/31/2015	02/15/2016	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2015	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2015	02/22/2016	\$2,949.98	\$447.27
XX-XXX0341	WT-FICA	03/31/2016	2 Unassessed Liability	\$1,013.69	\$0.00
XX-XXX0341	CORP-INC	12/31/2016	1 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2016	2 Unassessed Liability	\$73.33	\$0.00
				<u>\$4,237.00</u>	<u>\$447.27</u>

Total Amount of Unsecured Priority Claims:

\$4,684.27

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$17,012.59

Total Amount of Unsecured General Claims:

\$17,012.59

1 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

Fill in this information to identify the case:

Debtor 1 FOX ORTEGA ENTERPRISES, INC.

Debtor 2
(Spouse, if filing) AKA PREMIER CRU

United States Bankruptcy Court for the: NORTHERN District of CALIFORNIA
(State)

Case number 16-40050

Official Form 410

Proof of Claim

12/15

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 the 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?☒ No☐ Yes. From whom? _____**3. Where should notices and payments to the creditor be sent?**Federal Rule of
Bankruptcy Procedure
(FRBP) 2002(g)**Where should notices to the creditor be sent?**Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

Creditor Number: 14225521Uniform claim identifier for electronic payments in chapter 13 (if you use one)
_____**Where should payments to the creditor be sent? (if different)**Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

4. Does this claim amend one already filed?☐ No☒ Yes. Claim number on court claims registry (if known) 650Filed on: 02/08/2016

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?☒ No☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 5,122.23</u></div><div>Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information.</p> <p><u>Taxes</u></p>
9. Is all or part of the claim secured?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div>Nature of property: <input type="checkbox"/> 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. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____</div> <div>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.)</div> <div><div>Value of Property:</div><div>\$ _____</div></div> <div><div>Amount of the claim that is secured:</div><div>\$ _____</div></div> <div><div>Amount of the claim that is unsecured:</div><div>\$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</div></div> <div><div>Amount necessary to cure any default as of the date of the petition:</div><div>\$ _____</div></div> <div><div>Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div></div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u></div>

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

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

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 4,537.97

\$ _____

\$ _____

*Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 02/25/2016
MM / DD / YYYY

/s/ AIXA KASSIM
(Signature)

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

Name AIXA KASSIM
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address Insolvency Group 2 1301 Clay St. M/S 1400S
Number Street

Oakland CA 94612
City State ZIP Code

Contact Phone 510-907-5070 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: FOX ORTEGA ENTERPRISES, INC.
AKA PREMIER CRU
1011 UNIVERSITY AVE.
BERKELEY, CA 94710

Case Number

16-40050

Type of Bankruptcy Case

CHAPTER 7A

Date of Petition

01/08/2016

Amendment No. 1 to Proof of Claim dated 02/08/2016.

The United States has not identified a 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 section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
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XX-XXX0341	CORP-INC	12/31/2013	1 EXAM	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2014	1 EXAM	\$0.00	\$0.00
XX-XXX0341	WT-FICA	12/31/2015	02/15/2016	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2015	2 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2015	02/22/2016	\$2,949.98	\$300.97
XX-XXX0341	WT-FICA	03/31/2016	3 Unassessed Liability	\$1,013.69	\$0.00
XX-XXX0341	CORP-INC	12/31/2016	2 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2016	3 Unassessed Liability	\$73.33	\$0.00
				<u>\$4,237.00</u>	<u>\$300.97</u>

Total Amount of Unsecured Priority Claims:

\$4,537.97

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$584.26

Total Amount of Unsecured General Claims:

\$584.26

¹ UNASSESSED TAX LIABILITY ESTIMATED BY EXAMINATION

² THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

³ THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

Fill in this information to identify the case:

Debtor 1 FOX ORTEGA ENTERPRISES, INC.

Debtor 2
(Spouse, if filing) AKA PREMIER CRU

United States Bankruptcy Court for the: NORTHERN District of CALIFORNIA
(State)

Case number 16-40050

Official Form 410

Proof of Claim

12/15

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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 the 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?☒ No☐ Yes. From whom? _____**3. Where should notices and payments to the creditor be sent?**Federal Rule of
Bankruptcy Procedure
(FRBP) 2002(g)**Where should notices to the creditor be sent?**Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

Creditor Number: 14225521Uniform claim identifier for electronic payments in chapter 13 (if you use one)
_____**Where should payments to the creditor be sent? (if different)**Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317
City State ZIP CodeContact phone 1-800-973-0424

Contact email _____

4. Does this claim amend one already filed?☒ No☐ Yes. Claim number on court claims registry (if known) _____

Filed on: _____

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?☒ No☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u></div></div>
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 20,122.23</u></div><div>Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information.</p> <p><u>Taxes</u></p>
9. Is all or part of the claim secured?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div>Nature of property: <input type="checkbox"/> 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. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____</div> <div>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.)</div> <div style="margin-top: 20px;">Value of Property: \$ _____</div> <div>Amount of the claim that is secured: \$ _____</div> <div>Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</div> <div style="margin-top: 20px;">Amount necessary to cure any default as of the date of the petition: \$ _____</div> <div style="margin-top: 20px;">Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u></div>

12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

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

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 19,537.97

\$ _____

\$ _____

*Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 02/08/2016
MM / DD / YYYY

/s/ AIXA KASSIM
(Signature)

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

Name AIXA KASSIM
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address Insolvency Group 2 1301 Clay St. M/S 1400S
Number Street

Oakland CA 94612
City State ZIP Code

Contact Phone 510-907-5070 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: FOX ORTEGA ENTERPRISES, INC.
AKA PREMIER CRU
1011 UNIVERSITY AVE.
BERKELEY, CA 94710

Case Number

16-40050

Type of Bankruptcy Case
CHAPTER 7A

Date of Petition

01/08/2016

The United States has not identified a 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 section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX0341	CORP-INC	12/31/2012	1 Pending Examination	\$5,000.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2013	1 Pending Examination	\$5,000.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2014	1 Pending Examination	\$5,000.00	\$0.00
XX-XXX0341	WT-FICA	12/31/2015	02/15/2016	\$0.00	\$0.00
XX-XXX0341	CORP-INC	12/31/2015	2 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2015	02/22/2016	\$2,949.98	\$300.97
XX-XXX0341	WT-FICA	03/31/2016	3 Unassessed Liability	\$1,013.69	\$0.00
XX-XXX0341	CORP-INC	12/31/2016	2 NOT FILED	\$100.00	\$0.00
XX-XXX0341	FUTA	12/31/2016	3 Unassessed Liability	\$73.33	\$0.00
				<u>\$19,237.00</u>	<u>\$300.97</u>

Total Amount of Unsecured Priority Claims:

\$19,537.97

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$584.26

Total Amount of Unsecured General Claims:

\$584.26

¹ PROPOSED TAX DEFICIENCY DETERMINED BY EXAMINATION OF DEBTOR(S) TAX RETURN.

² THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

³ THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.