

**Fill in this information to identify the case:**

Debtor 1 Fresh Acquisitions, LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: Northern District of Texas, Dallas Division

Case number 21-30721-11

E-Filed on 05/19/2021  
Claim # 106

# Official Form 410

## Proof of Claim

04/19

**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?** Arkansas Department of Finance and Administration  
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. <b>Where should notices and payments to the creditor be sent?</b> Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>	<b>Where should payments to the creditor be sent? (if different)</b>
	<u>DFA</u> Name	<u>DFA</u> Name
<u>Revenue Legal Counsel PO Box 1272 Rm 2380</u> Number Street	<u>Revenue Legal Counsel PO Box 3493</u> Number Street	
<u>Little Rock</u> <u>AR</u> <u>72203</u> City State ZIP Code	<u>Little Rock</u> <u>AR</u> <u>72203</u> City State ZIP Code	
Contact phone <u>(501) 682-7030</u>	Contact phone <u>(501) 682-7030</u>	
Contact email <u>michelle.baker@dfa.arkansas.gov</u>	Contact email <u>michelle.baker@dfa.arkansas.gov</u>	
Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----		

4. **Does this claim amend one already filed?**  No  
 Yes. Claim number on court claims registry (if known) \_\_\_\_\_ Filed on \_\_\_\_\_  
MM / DD / YYYY

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

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

6. Do you have any number you use to identify the debtor?  No  Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 2 7 9 5

7. How much is the claim? \$ 17,603.42. Does this amount include interest or other charges?  No  Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  
State Taxes

9. Is all or part of the claim secured?  No  Yes. The claim is secured by a lien on property.  
**Nature of property:**  
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
 Motor vehicle  
 Other. Describe: All real and personal property of the debtor  
**Basis for perfection:** Tax lien(s)  
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:** \$ 17,603.42  
**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) 10.00 %  
 Fixed  
 Variable

10. Is this claim based on a lease?  No  Yes. Amount necessary to cure any default as of the date of the petition. \$ 0.00

11. Is this claim subject to a right of setoff?  No  Yes. Identify the property: Eligible tax refunds

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

No

Yes. Check one:

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

Up to \$3,025\* 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 \$13,650\*) 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**

\$                      0.00

\$                      0.00

\$                      0.00

\$                      0.00

\$                      0.00

\$                      0.00

\* Amounts are subject to adjustment on 4/01/22 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 05/19/2021  
MM / DD / YYYY

Michelle L. Baker

Signature

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

Name Michelle L. Baker  
First name Middle name Last name

Title Attorney

Company DFA-Revenue Legal Counsel  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_  
Number Street

City State ZIP Code

Contact phone \_\_\_\_\_ Email \_\_\_\_\_

Attachment 1 - Pages from Fresh Acquistitions SLS - Fresh Acquisitions LLC.pdf  
Description -

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS**

**IN RE: Fresh Acquisitions, LLC**

**CASE NO: 21-30721  
CHAPTER: 11**

**DEBTOR(S)-IN-POSSESSSION**

**Itemized Statement**

**Account**            Secured  
Sales and Use Tax

69214211-SLS

<b>Account</b>	<b>Period</b>	<b>Amount</b>	<b>Lien Date</b>	<b>County</b>
69214211-SLS	29-Feb-2020	\$3,030.62	07/27/2020	SEBASTIAN
69214211-SLS	31-Mar-2020	\$14,456.89	09/10/2020	SEBASTIAN
69214211-SLS	30-Apr-2020	\$115.91	09/10/2020	SEBASTIAN
	<b>Total</b>	<b>\$17,603.42</b>		

**Claim Summary**

Secured	\$17,603.42
Priority	\$0.00
Unsecured	\$0.00
Total	\$17,603.42

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS**

**IN RE: Fresh Acquisitions, LLC**

**CASE NO: 21-30721  
CHAPTER: 11**

**DEBTOR(S)-IN-POSSESSSION**

**Itemized Statement Required in Part 2 #7 of Official Form 410**

<b>AccountID</b>	<b>Period</b>	<b>Tax</b>	<b>Penalty</b>	<b>Interest</b>	<b>Balance</b>
69214211-SLS (Sales and Use Tax)	29-Feb-2020	\$0.00	\$2,628.65	\$401.97	\$3,030.62
69214211-SLS (Sales and Use Tax)	31-Mar-2020	\$10,133.00	\$3,039.90	\$1,283.99	\$14,456.89
69214211-SLS (Sales and Use Tax)	30-Apr-2020	\$85.00	\$21.25	\$9.66	\$115.91
		<b>\$10,218.00</b>	<b>\$5,689.80</b>	<b>\$1,695.62</b>	<b>\$17,603.42</b>

2020-17565

ARPD001199118336000300020200-604

Certificate of Record  
FORT SMITH DISTRICT  
SEBASTIAN COUNTY, ARKANSAS  
SHARON BROOKS, CO CLERK & RECORDER  
07/31/2020 04:35:12 PM

LIEN FEE 8.00

Pages: 1

STATE OF ARKANSAS  
DEPARTMENT OF FINANCE AND ADMINISTRATION

CERTIFICATE OF INDEBTEDNESS

refAIRS



Paul Gehring, of the Department of Finance and Administration, State of Arkansas to the Circuit Clerk of SEBASTIAN County, Arkansas;

For the Director of the Department of Finance and Administration, I, Paul Gehring, Deputy Director, by virtue of the authority conferred on the Arkansas Tax Procedure Act, Arkansas Code § 26-18-101 et seq., do hereby certify that:

FRESH ACQUISITIONS LLC DBA FURR'S FRESH BUFET, 5707 ROGERS AVE FORT SMITH AR 72903-3835 is justly indebted to the State of Arkansas for Sales and Use Tax in the amount of: \$14,540.65, for the period(s) of 2/29/2020.

Therefore, you are requested to immediately enter upon the Circuit Court judgment docket the name of the above taxpayer and the amount shown to be due and the date of entry. The entry shall have the same force and effect of a judgment at law and shall constitute a lien upon real and personal property of the taxpayer paramount to all other liens from the date of entry for the collection of tax, interest at the rate of ten percent (10%) per annum, and all costs (clerk's and sheriff's costs).

This certificate of indebtedness shall continue in force for ten (10) years from the date of filing and shall automatically expire after the ten (10) year period has run if no satisfaction has been entered prior to that time. In accordance with Ark. Code Ann. § 26-18-701, the Director shall not be required to file a release on this certificate of indebtedness after it has expired.

Witness my hand this 27 day of July, 2020



Director of the Department of Finance and Administration, State of Arkansas

By: Paul Gehring  
Deputy Director

Letter ID: L0181869200

Lien ID: 1072940

This instrument was prepared by:

Bryan West, Manager  
COLLECTION SECTION



2020-22158

Certificate of Record

ARPO01375623168000312020200 644

FORT SMITH DISTRICT

SEBASTIAN COUNTY, ARKANSAS

SHARON BROOKS, CO CLERK & RECORDER

09/15/2020 11:18:09 AM

LIEN FEE

8.00

Pages: 1



STATE OF ARKANSAS  
DEPARTMENT OF FINANCE AND ADMINISTRATION

CERTIFICATE OF INDEBTEDNESS



Paul Gehring, of the Department of Finance and Administration, State of Arkansas to the Circuit Clerk of SEBASTIAN County, Arkansas;

For the Director of the Department of Finance and Administration, I, Paul Gehring, Deputy Director, by virtue of the authority conferred on the Arkansas Tax Procedure Act, Arkansas Code § 26-18-101 et seq., do hereby certify that:

FRESH ACQUISITIONS LLC DBA FURR'S FRESH BUFET, 5707 ROGERS AVE FORT SMITH AR 72903-3835 is justly indebted to the State of Arkansas for Sales and Use Tax in the amount of: \$13,667.58, for the period(s) of 3/31/2020, 4/30/2020.

Therefore, you are requested to immediately enter upon the Circuit Court judgment docket the name of the above taxpayer and the amount shown to be due and the date of entry. The entry shall have the same force and effect of a judgment at law and shall constitute a lien upon real and personal property of the taxpayer paramount to all other liens from the date of entry for the collection of tax, interest at the rate of ten percent (10%) per annum, and all costs (clerk's and sheriff's costs).

This certificate of indebtedness shall continue in force for ten (10) years from the date of filing and shall automatically expire after the ten (10) year period has run if no satisfaction has been entered prior to that time. In accordance with Ark. Code Ann. § 26-18-701, the Director shall not be required to file a release on this certificate of indebtedness after it has expired.

Witness my hand this 10 day of September, 2020



Director of the Department of Finance and Administration, State of Arkansas

By: Paul Gehring  
Deputy Director

Letter ID: L1351390864

Lien ID: 1082603

This instrument was prepared by:

Bryan West, Manager  
COLLECTION SECTION