

Fill in this information to identify the case:

Debtor 1 Fire Mountain Restaurants, LLC
Debtor 2 (Spouse, if filing)
United States Bankruptcy Court for the: Northern District of Texas, Dallas Division
Case number 21-30729-11

E-Filed on 06/24/2021
Claim # 199

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? Ohio Department of Taxation Bankruptcy Division
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?

3. Where should notices and payments to the creditor be sent?
Where should notices to the creditor be sent? Ohio Department of Taxation
Where should payments to the creditor be sent? (if different) Ohio Attorney General
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)
Columbus OH 43216
Columbus OH 43215
Contact phone (614) 752-6864
Contact phone (614) 466-3508
Contact email bankruptcydivision@tax.state.oh.us

4. Does this claim amend one already filed? [X] 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? [X] 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: _____

7. How much is the claim? \$ 361,568.05. 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.
Ohio 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: _____
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) _____ %
 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: _____

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

\$ 215,071.88

\$ 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 06/24/2021
MM / DD / YYYY

/s/ Rebecca L. Daum #0046728
Signature

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

Name Rebecca L. Daum
First name Middle name Last name

Title Administrator / Attorney

Company Ohio Department of Taxation Bankruptcy Division
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 - STARS POC Fire Mountain Restaurants 21-30729.pdf

Description -

**U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS, DALLAS DIVISION
AT DALLAS**

PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE:	FIRE MOUNTAIN RESTAURANTS LLC	Case No.: 21-30729
	405 LANCASTER AVE	Chapter: Chapter 11
	GREER, SC 29650-1235	Claim Date: June 07, 2021

The undersigned, whose mailing address is PO Box 530, Columbus, OH 43216-0530, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.

The debtor is now indebted to the State of Ohio in the amount set forth below:

1 Commercial Activity Tax Assessment : 100001916130 Estimate

1. Tax Due for 10/01/2020-12/31/2020		
2. Total Amount of Tax Due	\$48,487.52	Priority
3. Total Amount of Interest Due	\$274.80	Priority
4. Total Amount of Penalty Due	<u>\$9,697.50</u>	Unsecured
5. Total Amount of Assessment	\$58,459.82	

2 Commercial Activity Tax Assessment : 100001733318 Estimate

1. Tax Due for 04/01/2020-06/30/2020		
2. Total Amount of Tax Due	\$25,704.10	Priority
3. Total Amount of Interest Due	\$797.55	Priority
4. Total Amount of Penalty Due	<u>\$8,305.06</u>	Unsecured
5. Total Amount of Assessment	\$34,806.71	

3 Commercial Activity Tax Assessment : 100000623323 Return Filed

1. Tax Due for 07/01/2016-09/30/2016		
2. Total Amount of Tax Due	\$4,780.00	Unsecured
3. Total Amount of Interest Due	\$3,427.84	Unsecured
4. Total Amount of Penalty Due	<u>\$1,872.39</u>	Unsecured
5. Total Amount of Assessment	\$10,080.23	

4 Commercial Activity Tax Assessment : 100000993458 Return Filed

1. Tax Due for 10/01/2017-12/31/2017		
2. Total Amount of Tax Due	\$3,631.00	Unsecured
3. Total Amount of Interest Due	\$3,213.42	Unsecured
4. Total Amount of Penalty Due	<u>\$1,483.27</u>	Unsecured
5. Total Amount of Assessment	\$8,327.69	

5 Commercial Activity Tax Assessment : 100001564544 Estimate

1. Tax Due for 07/01/2019-09/30/2019		
2. Total Amount of Tax Due	\$10,000.00	Priority
3. Total Amount of Interest Due	\$715.93	Priority
4. Total Amount of Penalty Due	<u>\$3,271.59</u>	Unsecured
5. Total Amount of Assessment	\$13,987.52	

6 Commercial Activity Tax Assessment : 100000695985 Return Filed

1. Tax Due for 10/01/2016-12/31/2016		
2. Total Amount of Tax Due	\$3,686.00	Unsecured
3. Total Amount of Interest Due	\$3,640.52	Unsecured
4. Total Amount of Penalty Due	<u>\$1,543.57</u>	Unsecured
5. Total Amount of Assessment	\$8,870.09	

7 Commercial Activity Tax Assessment : 100000824078 Return Filed

1. Tax Due for 01/01/2017-03/31/2017		
2. Total Amount of Tax Due	\$2,600.00	Unsecured
3. Total Amount of Interest Due	\$3,430.15	Unsecured
4. Total Amount of Penalty Due	<u>\$1,175.02</u>	Unsecured
5. Total Amount of Assessment	\$7,205.17	

8 Commercial Activity Tax Assessment : 100000922981 Return Filed

1. Tax Due for 07/01/2017-09/30/2017		
2. Total Amount of Tax Due	\$4,152.00	Unsecured
3. Total Amount of Interest Due	\$3,909.42	Unsecured
4. Total Amount of Penalty Due	<u>\$1,719.58</u>	Unsecured
5. Total Amount of Assessment	\$9,781.00	

9 Commercial Activity Tax Assessment : 100001916129 Estimate

1. Tax Due for 01/01/2021-03/31/2021		
2. Total Amount of Tax Due	\$41,641.48	Priority
3. Total Amount of Interest Due	\$0.00	Priority
4. Total Amount of Penalty Due	<u>\$0.00</u>	Unsecured
5. Total Amount of Assessment	\$41,641.48	

10 Commercial Activity Tax Assessment : 100001826319 Estimate

1. Tax Due for 07/01/2020-09/30/2020		
2. Total Amount of Tax Due	\$33,881.52	Priority
3. Total Amount of Interest Due	\$542.67	Priority
4. Total Amount of Penalty Due	<u>\$10,896.35</u>	Unsecured
5. Total Amount of Assessment	\$45,320.54	

11 Commercial Activity Tax Assessment : 100001490424 Estimate

1. Tax Due for 04/01/2019-06/30/2019		
2. Total Amount of Tax Due	\$10,000.00	Priority
3. Total Amount of Interest Due	\$897.14	Priority
4. Total Amount of Penalty Due	<u>\$3,289.71</u>	Unsecured
5. Total Amount of Assessment	\$14,186.85	

12 Commercial Activity Tax Assessment : 100001108975 Return Filed

1. Tax Due for 01/01/2018-03/31/2018		
2. Total Amount of Tax Due	\$2,600.00	Priority
3. Total Amount of Interest Due	\$415.08	Priority
4. Total Amount of Penalty Due	<u>\$873.50</u>	Unsecured
5. Total Amount of Assessment	\$3,888.58	

13 Commercial Activity Tax Assessment : 100001127365 Return Filed

1. Tax Due for 04/01/2018-06/30/2018		
2. Total Amount of Tax Due	\$2,917.00	Priority
3. Total Amount of Interest Due	\$430.83	Priority
4. Total Amount of Penalty Due	<u>\$976.53</u>	Unsecured
5. Total Amount of Assessment	\$4,324.36	

14 Commercial Activity Tax Assessment : 100000872701 Return Filed

1. Tax Due for 04/01/2017-06/30/2017		
2. Total Amount of Tax Due	\$2,963.00	Unsecured
3. Total Amount of Interest Due	\$3,920.37	Unsecured
4. Total Amount of Penalty Due	<u>\$1,340.20</u>	Unsecured
5. Total Amount of Assessment	\$8,223.57	

15 Commercial Activity Tax Assessment : 100001597646 Estimate

1. Tax Due for 10/01/2019-12/31/2019		
2. Total Amount of Tax Due	\$11,891.94	Priority
3. Total Amount of Interest Due	\$690.14	Priority
4. Total Amount of Penalty Due	<u>\$3,874.43</u>	Unsecured
5. Total Amount of Assessment	\$16,456.51	

16 Commercial Activity Tax Assessment : 100000616706 Return Filed

1. Tax Due for 04/01/2016-06/30/2016		
2. Total Amount of Tax Due	\$5,724.00	Unsecured
3. Total Amount of Interest Due	\$2,998.30	Unsecured
4. Total Amount of Penalty Due	<u>\$2,131.50</u>	Unsecured
5. Total Amount of Assessment	\$10,853.80	

17 Commercial Activity Tax Assessment : 100001220502 Return Filed

1. Tax Due for 07/01/2018-09/30/2018		
2. Total Amount of Tax Due	\$2,224.00	Priority
3. Total Amount of Interest Due	\$296.56	Priority
4. Total Amount of Penalty Due	<u>\$741.34</u>	Unsecured
5. Total Amount of Assessment	\$3,261.90	

18 Commercial Activity Tax Assessment : 100001720786 Estimate

1. Tax Due for 01/01/2020-03/31/2020		
2. Total Amount of Tax Due	\$19,798.72	Priority
3. Total Amount of Interest Due	\$864.90	Priority
4. Total Amount of Penalty Due	<u>\$6,422.07</u>	Unsecured
5. Total Amount of Assessment	\$27,085.69	

19 Commercial Activity Tax Assessment : 100000612967 Estimate

1. Tax Due for 01/01/2016-03/31/2016		
2. Total Amount of Tax Due	\$21,474.82	Unsecured
3. Total Amount of Interest Due	\$5,537.49	Unsecured
4. Total Amount of Penalty Due	<u>\$7,794.23</u>	Unsecured
5. Total Amount of Assessment	\$34,806.54	
Total Amount of Priority Claim	\$215,071.88	
Total Amount of Secured Claim	\$0.00	
Total Amount of General Unsecured Claim	\$146,496.17	
TOTAL AMOUNT DUE	\$361,568.05	

Items above marked as "Estimated" indicate obligations where the required returns were not remitted at the time this claim was filed.

The amount of all payments has been credited and deducted for making this Proof of Claim.

Be advised: Liens may be attached to the Debtor's real property although no secured claim is indicated above. To the extent that there is equity in real property and the Department's statutory lien has attached, a secured claim would exist. As of the claim date, insufficient information is available to the Department to determine the secured status of the obligation(s). Please contact the Ohio Attorney General's Office for information regarding the Department's liens.

The tax and interest claims listed above are entitled to priority in accordance with 11 U.S.C. Section 507(a)(8) except as specifically set forth as a Non-Priority, general unsecured claim. Penalty amounts are not included in the priority claim amount total.

Leave is requested to amend this Proof of Claim at a later date should any increased tax deficiency be disclosed or discovered.

/s/Rebecca L. Daum
Attorney #0046728
Administrator Bankruptcy Division
Ohio Department of Taxation
PO Box 530
Columbus, OH 43216-0530

Contact Information: Phone: 1-614-752-6864 / Fax: 1-614-995-0164 / Email:
BankruptcyDivision@tax.state.oh.us or rebecca.daum@tax.state.oh.us

NOTICE

All checks in payment of this claim should be made payable and forwarded to the, Ohio Attorney General, Collections Enforcement Section, 30 E. Broad St. 14th Floor, Columbus Ohio 43215.