

Fill in this information to identify the case:

Debtor 1 GAS-MART USA INC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: WESTERN District of MISSOURI
(State)

Case number 15-41915-ABF11

**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?	<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? Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>15491661</u> Uniform 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 2850 NE Independence Ave STE 101 M/S 5334-LSM Number Street Lee's Summit MO 64064-2327 City State ZIP Code Contact phone <u>816-966-2356</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>53</u> Filed on: <u>09/28/2015</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? No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 1,178,080.19 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. 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. \$ _____

11. Is this claim subject to a right of setoff? No Yes. Identify the property See Attachment

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

\$ _____
 \$ _____
 \$ _____
 \$ 871,070.57
 \$ _____
 \$ _____

*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 08/09/2016
 MM / DD / YYYY

/s/ LYNDA M. WALKER
 (Signature)

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

Name LYNDA M. WALKER
 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 2850 NE Independence Ave STE 101 M/S 5334-LSM
 Number Street

Lee's Summit MO 64064-2327
 City State ZIP Code

Contact Phone 816-966-2356 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: GAS-MART USA INC
10777 BARKLEY ST STE 200
OVERLAND PARK, KS 66211

Case Number	15-41915-ABF11
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	07/02/2015

Amendment No. 4 to Proof of Claim dated 09/28/2015.

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.

This amended claim supercedes all previously filed claims.

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-XXX2645	CORP-INC	12/31/2012	1 Unassessed-No Return	\$6,883.00	\$491.37
XX-XXX2645	WT-FICA	03/31/2013	10/14/2013	\$32,798.81	\$42,715.38
XX-XXX2645	CORP-INC	12/31/2013	09/29/2014	\$17,196.00	\$683.13
XX-XXX2645	CORP-INC	12/31/2013	2 Pending Examination	\$0.00	\$0.00
XX-XXX2645	WT-FICA	09/30/2014	02/16/2015	\$0.00	\$353.37
XX-XXX2645	WT-FICA	12/31/2014	05/25/2015	\$181,077.57	\$2,276.33
XX-XXX2645	WT-FICA	03/31/2015	09/07/2015	\$529,222.81	\$2,747.35
XX-XXX2645	WT-FICA	06/30/2015	12/28/2015	\$53,956.15	\$669.30
				\$821,134.34	\$49,936.23

Total Amount of Unsecured Priority Claims: \$871,070.57

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$307,009.62

Total Amount of Unsecured General Claims: \$307,009.62

1 UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED

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

Western District of Missouri Claims Register

[15-41915-abf11 Gas-Mart USA, Inc.](#)

Judge: Arthur B. Federman

Chapter: 11

Office: Kansas City

Last Date to file claims:

Trustee:

Last Date to file (Govt):

Creditor: (15491661)
Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

Claim No: 53
Original Filed
Date: 09/29/2015
Original Entered
Date: 09/29/2015
Last Amendment
Filed: 08/10/2016
Last Amendment
Entered: 08/10/2016

Status:
Filed by: CR
Entered by: Internal Revenue
Service
Modified:

Amount claimed: \$1178080.19

Secured claimed: \$0.00

Priority claimed: \$871070.57

History:

[Details](#) [53-1](#) 09/29/2015 Claim #53 filed by Internal Revenue Service, Amount claimed: \$1489372.22 (Internal Revenue Service)

[Details](#) [53-2](#) 10/06/2015 Amended Claim #53 filed by Internal Revenue Service, Amount claimed: \$1210167.12 (Internal Revenue Service)

[Details](#) [53-3](#) 03/21/2016 Amended Claim #53 filed by Internal Revenue Service, Amount claimed: \$1178580.19 (Internal Revenue Service)

[Details](#) [53-4](#) 07/12/2016 Amended Claim #53 filed by Internal Revenue Service, Amount claimed: \$1178080.19 (Internal Revenue Service)

[Details](#) [53-5](#) 08/10/2016 Amended Claim #53 filed by Internal Revenue Service, Amount claimed: \$1178080.19 (Internal Revenue Service)

Description:

Remarks:

Claims Register Summary

Case Name: Gas-Mart USA, Inc.

Case Number: 15-41915-abf11

Chapter: 11

Date Filed: 07/02/2015

Total Number Of Claims: 1

Total Amount Claimed*	\$1178080.19
Total Amount Allowed*	

*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured	\$0.00	
Priority	\$871070.57	
Administrative		