

Fill in this information to identify the case:

Debtor 1 GAS-MART USA INCORPORATED

Debtor 2 \_\_\_\_\_

(spouse, if filing)

United States Bankruptcy Court for the: District of MO (KANSAS CITY)

Case number 15-41915-ABF-11

BMC RCUD 15NOV'16 AM11:07

## 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?

INDIANA DEPARTMENT OF REVENUE

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?

Where should notices to the creditor be sent?

Where should payments to the creditor be sent? (if different)

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

INDIANA DEPARTMENT OF REVENUE

Name

100 NORTH SENATE AVENUE N-240 MS 108

Number Street

INDIANAPOLIS IN 46204

City State ZIP Code

Contact phone (317) 232-2289

Contact email tnichols@dor.in.gov

Name

Number Street

City State ZIP Code

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

Contact email \_\_\_\_\_

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 09/08/2015

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? \_\_\_\_\_

Gas-Mart USA, Inc. POC



00399

**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: 3955

7. How much is the claim? \$ 22,956.36 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: See Attached

**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: \$ 0.00

Amount of the claim that is unsecured: \$ 22,956.36 (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: \_\_\_\_\_

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.

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> 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).	\$ _____
<input type="checkbox"/> 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).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 20,884.34
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* 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 11/09/2016  
MM / DD / YYYY

/s/ CAROL SWAFFAR  
Signature

*Carol Swaffar*

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

Name	CAROL SWAFFAR		
	First name	Middle name	Last name
Title	Tax Analyst		
Company	Indiana Department of Revenue		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	100 NORTH SENATE AVENUE N-240 MS 108		
	Number	Street	
	INDIANAPOLIS	IN	46204
	City	State	ZIP Code
Contact phone	(317) 232-2289		Email <u>tnichols@dor.in.gov</u>

# AMENDED WORKING PAPERS:

PAGE: 4 OF 4

NAME(S): GAS-MART USA INCORPORATED

FID: 2645

☒ PRE-PETITION

☐ SECURED

CASE NUMBER: 15-41915-ABF-11

TID:

☐ POST-PETITION

☒ UNSECURED

DATE FILED: 07/02/2015

TID:

☒ PRIORITY

CONFIRM DATE:

CHAPTER FILED: 11

TID#	TAX TYPE	LIAB NBR	LIAB TYPE	PERIOD ENDING	DUE DATE	PENALTY RATE	BASE TAX	INTEREST	PENALTY	CLERK COST	TOTAL CLAIM
3955	GUT	201508078537	NRM	06/15/2015	06/25/2015	10.00%	\$4,837.83	\$2.78	\$483.78	\$0.00	\$5,324.39
	MFT	201508059300	NRM	05/31/2015	06/22/2015	10.00%	\$15,109.37	\$12.42	\$1,496.12	\$0.00	\$16,617.91
	RST	201508060267	NRM	05/31/2015	06/22/2015	10.00%	\$921.18	\$0.76	\$92.12	\$0.00	\$1,014.06

TOTALS:							\$20,868.38	\$15.96	\$2,072.02	\$0.00	\$22,956.36
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Secured Amount: \$0.00

General Unsecured Amount: \$2,072.02

Priority Amount: \$20,884.34

# STATE of INDIANA



INDIANAPOLIS, IN 46204-2253

## DEPARTMENT OF REVENUE

INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE

November 9, 2016

BMC Group, Inc.  
Attn: Gas-Mart, USA Inc. Claims Processing  
P.O. Box 90100  
Los Angeles, CA 90009

RE: Gas-Mart USA Incorporated  
CASE NO: 15-41915-ABF-11

Dear Sir / Madam:

Enclosed are the original and copies of **Amended Proof of Priority Claim of the Indiana Department of Revenue** for filing in the above referenced case.

Please return a filed-stamped copy for our files to:

Indiana Department of Revenue  
Bankruptcy Section, Room N-248  
100 North Senate Avenue  
Indianapolis, IN 46204-2253

Thank you for your courtesy in this matter.

Sincerely,

Carol Swaffar  
Bankruptcy Tax Analyst  
Indiana Department of Revenue  
(317) 232-2190