

UNITED STATES BANKRUPTCY COURT WESTERN DISTRICT OF MISSOURI		PROOF OF CLAIM
Name of Debtor: GAS-MART USA INC		Case Number: 15-41915-ABF11
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		COURT USE ONLY
Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		<input checked="" type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ 53 <i>(If known)</i> Filed on: <u>09/28/2015</u>
Telephone number: 1-800-973-0424 email: Creditor Number: 15491661		
Name and address where payment should be sent (if different from above): Internal Revenue Service 2850 NE Independence Ave STE 101 M/S 5334-LSM Lee's Summit, MO 64064-2327		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
Telephone Number: 816-966-2356 email:		
1. Amount of Claim as of Date Case Filed: \$ <u>1,210,167.12</u> If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Taxes</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u>	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any: _____ \$ <u>294,021.58</u>
Nature of property or right of setoff: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: <i>*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321</i>		Basis for perfection: <u>See Attachment</u>
Value of Property: \$ _____		Amount of Secured Claim: \$ <u>294,021.58</u>
Annual Interest Rate <u>3</u> % <input type="checkbox"/> fixed or <input checked="" type="checkbox"/> variable (when case was filed)		Amount Unsecured: \$ <u>138,637.59</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. §507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
		Amount entitled to priority: \$ <u>777,507.95</u>
<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 checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).	<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).

*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. Documents: Attach are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorsor, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print name: LYNDA M. WALKER
Title: Bankruptcy Specialist
Company: Internal Revenue Service

/s/ LYNDA M. WALKER
(Signature)

10/05/2015
(Date)

Address and telephone number (if different from notice address above):

Internal Revenue Service
2850 NE Independence Ave STE 101
M/S 5334-LSM
Lee's Summit, MO 64064-2327

Telephone number: 816-966-2356

Email:

Proof of Claim for Internal Revenue Taxes



Form 10
Attachment

Department of the Treasury/Internal Revenue Service

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. 1 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.

IRS reserves the right to Amend the claim upon a thorough examination of the tax returns.

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XX-XXX2645	WT-FICA	03/31/2013	10/14/2013	\$73,922.47	\$158,115.11	\$42,715.38	02/03/2014	SECRETARY OF ST JOHNSON COUNTY
XX-XXX2645	CORP-INC	12/31/2013	09/29/2014	\$17,196.00	\$1,389.49	\$683.13	02/03/2015	SECRETARY OF ST JOHNSON COUNTY
				\$91,118.47	\$159,504.60	\$43,398.51		

Total Amount of Secured Claims: \$294,021.58

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	CORP-INC	12/31/2013	2 Pending Examination	\$500.00	\$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	3 PER Return	\$53,956.15	\$0.00
				\$771,639.53	\$5,868.42

Total Amount of Unsecured Priority Claims: \$777,507.95

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$138,637.59

Total Amount of Unsecured General Claims: \$138,637.59

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.

3 INFORMATION DETERMINED FROM UNASSESSED RETURN FILED BY DEBTOR

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:** 12/29/2015
Trustee: **Last Date to file (Govt):**

<i>Creditor:</i> (15491661) Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Claim No: 53 <i>Original Filed</i> Date: 09/29/2015 <i>Original Entered</i> Date: 09/29/2015 <i>Last Amendment Filed:</i> 10/06/2015 <i>Last Amendment Entered:</i> 10/06/2015	<i>Status:</i> Filed by: CR Entered by: Internal Revenue Service Modified:
Amount claimed:	\$1210167.12	
Secured claimed:	\$294021.58	
Priority claimed:	\$777507.95	

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)

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*	\$1210167.12
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	\$294021.58	
Priority	\$777507.95	
Administrative		