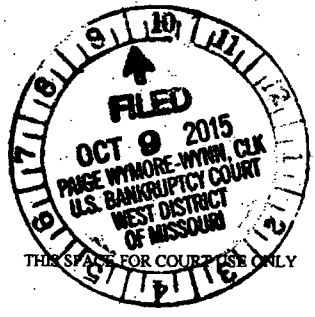


UNITED STATES BANKRUPTCY COURT Western District of Missouri		PROOF OF CLAIM								
Name of Debtor: Gas-Mart USA Inc.	Case No. 15-41915 Chapter 11									
Name of Creditor: State of Iowa Name and address where notices should be sent: Iowa Department of Revenue Attn: Bankruptcy Unit P.O. Box 10471 Des Moines, IA 50306	<input type="checkbox"/> Check box if you are aware that anyone else filed a proof of claim relating to your claim. Attach a copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.									
Telephone Number: (515) 281-6763	Account or other number by which creditor identifies debtor: XXXXX3805									
1. Basis for Claim: <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other	Check here if this claim <input type="checkbox"/> Replaces a previously filed claim, dated _____ <input type="checkbox"/> Amends									
2. Date debt was incurred: Due date of tax return.	3. If court judgment, date obtained:									
4. Classification of Claim. Check the appropriate boxes that best describe your claim and state the amount of the claim at the time case filed.										
Unsecured Nonpriority Claim <u>\$1,703.80</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.	Secured Claim <u>\$0.00</u> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other **									
Unsecured Priority Claim <u>\$17,446.97</u> <input checked="" type="checkbox"/> Check this box if you have unsecured priority claim. Specify the priority of the claim: <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Administrative Expense - 11 U.S.C. § 507(a)(2). <input type="checkbox"/> Other - Post-Petition - 11 U.S.C. § 1305(a).	** All of Debtor's property pursuant to Iowa Code § 422.26									
5. Total Amount of Claim at Time Case Filed: <table style="width:100%; border: none;"> <tr> <td style="text-align: center;"><u>\$1,703.80</u></td> <td style="text-align: center;"><u>\$0.00</u></td> <td style="text-align: center;"><u>\$17,446.97</u></td> <td style="text-align: center;"><u>\$19,150.77</u></td> </tr> <tr> <td style="text-align: center;">(Unsecured)</td> <td style="text-align: center;">(Secured)</td> <td style="text-align: center;">(Priority)</td> <td style="text-align: center;">(Total)</td> </tr> </table>			<u>\$1,703.80</u>	<u>\$0.00</u>	<u>\$17,446.97</u>	<u>\$19,150.77</u>	(Unsecured)	(Secured)	(Priority)	(Total)
<u>\$1,703.80</u>	<u>\$0.00</u>	<u>\$17,446.97</u>	<u>\$19,150.77</u>							
(Unsecured)	(Secured)	(Priority)	(Total)							
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all other interest charges.										
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY								
Date: 10/06/15	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim. <i>Mary Saylor</i> /s/Mary Saylor Tuesday, October 06, 2015									
Acct No. XXXXX3805										
Prepared by: ms	Mary Saylor - Bankruptcy Examiner									
Typed by: ms										

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.

Gas-Mart USA, Inc. POC

 00080

**For the Department of Revenue
Itemized Statement**

For the Western District of Missouri

In Re: Gas-Mart USA Inc.

Employer ID Number: xx-xxx2645

Case Number: 15-41915

Social Security Number

Petition Date: 07/02/15

Permit Number: 5-65-001411

Chapter: 11

Account Number: xxxxx3805

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows:

A. SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) *

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
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\$0.00	Secured Total
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B. PRIORITY UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
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EPC	12/31/14	\$17,038.07		\$408.90		\$17,446.97	07/08/2015
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\$17,446.97	Priority Total
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C. GENERAL UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
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EPC	12/31/14		\$1,703.80			\$1,703.80	07/08/2015
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\$1,703.80	Unsecured Total
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\$19,150.77	GRAND TOTAL
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*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim.

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):**

Creditor: (15455881) History IOWA DEPT OF REVENUE PO BOX 10471 DES MOINES IA 50306-0000	Claim No: 57 <i>Original Filed</i> Date: 10/09/2015 <i>Original Entered</i> Date: 10/09/2015	Status: <i>Filed by:</i> CR <i>Entered by:</i> Dawn Meador <i>Modified:</i>
Amount claimed: \$19150.77		
Priority claimed: \$17446.97		

History:

Details	57-1	10/09/2015 Claim #57 filed by IOWA DEPT OF REVENUE, Amount claimed: \$19150.77 (Meador, Dawn)
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Description:

<i>Remarks:</i>		
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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*	\$19150.77
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		
Priority	\$17446.97	
Administrative		