

**UNITED STATES BANKRUPTCY COURT
Western District of Missouri**

**PROOF OF CLAIM
Administrative Expense Claim**

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| Name of Debtor: Gas-Mart USA Inc. | Case No. 15-41915 Chapter 11 | <p style="font-size: 24pt; margin: 0;">RECEIVED</p> <p style="font-size: 24pt; margin: 0;">DEC 28 2015</p> <p style="font-size: 24pt; margin: 0;">BMC GROUP</p> <p style="font-size: 10pt; margin-top: 20px;">THIS SPACE FOR COURT USE ONLY</p> |
| 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 | | |

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| Account or other number by which creditor identifies debtor: xxxxx1739 | Check here if this claim <input type="checkbox"/> Replaces a previously filed claim, dated _____ <input type="checkbox"/> Amends |
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| 1. Basis for Claim: <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other | THE DEPARTMENT DOES NOT WAIVE ITS RIGHT TO SET-OFF TAX REFUNDS OR OTHER DEBTS OWED BY THE STATE OF IOWA TO THE DEBTOR. |
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| 2. Date debt was incurred: Due date of tax return | 3. If court judgment, date obtained: |
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| 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>\$0.00</u> <input 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>\$655.03</u> <input checked="" type="checkbox"/> Check this box if you have unsecured priority claim. Specify the priority of the claim: <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Administrative Expense - 11 U.S.C. § 507(a)(2). <input type="checkbox"/> Other - Post-Petition - 11 U.S.C. § 1305(a). | ** <u>All of Debtor's property pursuant to Iowa Code § 422.26</u> | | |

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|---|------------------------------|----------------------------|-------------------------------|----------------------------|
| 5. Total Amount of Claim at Time Case Filed: | <u>\$0.00</u> (Unsecured) | <u>\$0.00</u> (Secured) | <u>\$655.03</u> (Priority) | <u>\$655.03</u> (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. | | | | |

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| 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 |
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| Date: 12/22/15 Acct No. xxxxx1739 | Sign and print the name and title, if any, of the creditor or other person authorized to file this claim. <p align="center" style="font-size: 24pt; margin: 0;"><i>Melissa Wanicki</i></p> /s/Melissa Wanicki Tuesday, December 22, 2015 Melissa Wanicki - Bankruptcy Examiner |
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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

00241

**For the Department of Revenue
Itemized Statement**

**For the Western District of Missouri
Administrative Expense Claim**

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:

Chapter: 11

Account Number: xxxxx1739

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 |
|-------------|--------|-----|---------|----------|------|---------------|---------------------------|
| | | | | | | \$0.00 | Secured Total |

B. PRIORITY UNSECURED CLAIMS

| KIND OF TAX | PERIOD | TAX | PENALTY | INTEREST | FEES | TOTAL | DATE TAX ASSESSED |
|-------------|----------|----------|---------|----------|------|-----------------|-------------------|
| Sales | 10/31/15 | \$649.84 | | \$5.19 | | \$655.03 | 12/17/2015 |
| | | | | | | \$655.03 | Priority Total |

C. GENERAL UNSECURED CLAIMS

| KIND OF TAX | PERIOD | TAX | PENALTY | INTEREST | FEES | TOTAL | DATE TAX ASSESSED |
|-------------|--------|-----|---------|----------|------|-----------------|--------------------|
| | | | | | | \$0.00 | Unsecured Total |
| | | | | | | \$655.03 | GRAND TOTAL |

*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.

Note: Administrative expense liabilities accrue interest at the rate of .4% per month. The interest increase for this claim is \$ 2.59 per month.