

Fill in this information to identify the case:

Debtor 1 FP RETAIL ASSOCIATES LLC

Debtor 2 (Spouse, if filing) AKA HOME OWNERS BARGAIN OUTLET

United States Bankruptcy Court for the: NORTHERN District of ILLINOIS
(State)

Case number 18-30046

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? No
 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?	Where should payments to the creditor be sent? (if different)
	<u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia PA 19101-7346</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>27285732</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____	<u>Internal Revenue Service</u> Name <u>230 S. Dearborn Room 2600, M/S 5014CHI</u> Number Street <u>Chicago IL 60604</u> City State ZIP Code Contact phone <u>(312) 292-2846</u> Contact email _____

4. Does this claim amend one already filed? No
 Yes. Claim number on court claims registry (if known) _____ Filed on: _____
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? _____

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? \$ 1,200.00 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

\$ _____
 \$ _____
 \$ _____
 \$ 900.00
 \$ _____
 \$ _____

*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 11/28/2018
 MM / DD / YYYY

/s/ R. VEGA
 (Signature)

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

Name R. VEGA
 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 230 S. Dearborn Room 2600, M/S 5014CHI
 Number Street

Chicago IL 60604
 City State ZIP Code

Contact Phone (312) 292-2846 Email: _____

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410
Attachment

In the Matter of: FP RETAIL ASSOCIATES LLC
AKA HOME OWNERS BARGAIN OUTLET
AKA HOBO
2650 BELVIDERE RD
WAUKEGAN, IL 60085

Case Number

18-30046

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

10/25/2018

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.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0915	WT-FICA	12/31/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	FUTA	12/31/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	WT-FICA	03/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	WT-FICA	06/30/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	WT-FICA	09/30/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	WT-FICA	12/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	FUTA	12/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	WT-FICA	03/31/2017	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	FUTA	12/31/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
				\$900.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$900.00

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0915	PTRSHP	12/31/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	PTRSHP	12/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX0915	PTRSHP	12/31/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
				\$300.00	\$0.00

Total Amount of Unsecured General Claims:

\$300.00

Northern District of Illinois Claims Register

[18-30046 FP Retail Associates LLC](#)

Honorable Judge: Jacqueline P. Cox **Chapter:** 11
Office: Chicago **Last Date to file claims:**
Trustee: **Last Date to file (Govt):**

<i>Creditor:</i> (27285732)	Claim No: 16	<i>Status:</i>
INTERNAL REVENUE	<i>Original Filed</i>	<i>Filed by:</i> CR
SERVICE	<i>Date:</i> 11/29/2018	<i>Entered by:</i> Bruce Hayes
PO BOX 7346	<i>Original Entered</i>	<i>Modified:</i>
PHILADELPHIA, PA	<i>Date:</i> 11/29/2018	
19101		

Amount claimed: \$1200.00
 Secured claimed: \$0.00
 Priority claimed: \$900.00

History:

[Details](#) [16-1](#) 11/29/2018 Claim #16 filed by INTERNAL REVENUE SERVICE, Amount claimed: \$1200.00 (Hayes, Bruce)

Description:

Remarks:

Claims Register Summary

Case Name: FP Retail Associates LLC
Case Number: 18-30046
Chapter: 11
Date Filed: 10/25/2018
Total Number Of Claims: 1

Total Amount Claimed*	\$1200.00
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	\$900.00	
Administrative		