

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF KANSAS  
AT KANSAS CITY**

<b>In re:</b>	)	
	)	
<b>JOHN Q. HAMMONS FALL 2006, LLC, <i>et al.</i>,</b>	)	<b>No. 16-21142 RDB</b>
	)	<b>Chapter 11</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>

---

**THE TENNESSEE DEPARTMENT OF REVENUE’S RESPONSE TO  
DEBTORS’ THIRD OMNIBUS OBJECTION TO PROOFS OF CLAIM  
[BOOKS AND RECORDS] FILED 5/7/18**

---

The Tennessee Attorney General, on behalf of the Tennessee Department of Revenue (“TDOR”), responds to “Debtors’ Third Omnibus Objection to Proofs of Claim [Books and Records]” as follows:

1. A properly filed proof of claim is prima facie evidence of the validity and amount of the claim asserted. *See* Fed. Rule. Bankr. Pro. 3001(f). The burden is on the objecting party to show, by a preponderance of the evidence, the claim is not valid or correct.
2. Debtors have objected to 6 TDOR claims indicating they do not match Debtors’ books and records.
3. The claims at issue, however, are either based on returns filed by Debtors or estimates generated pursuant to Tenn. Code Ann. 67-1-1438, which gives TDOR the authority to estimate tax liability when the taxpayer fails to file a return.
4. Accordingly, TDOR’s claims are presumed valid unless and until returns are filed to rebut the estimates and amended returns are filed to rebut the information Debtors previously submitted to TDOR when it filed returns.

5. A few returns have been filed since TDOR's claims were filed, which has affected the amounts owed.

6. The 6 claims at issue, and their current statuses, are summarized as follows:

<b>Claim #</b>	<b>Debtor</b>	<b>Amount Filed</b>	<b>Current Claim Details</b>
32	Franklin/Crescent Catering Co., Inc.	\$18,200	All but the 2016 Business County taxes for account # 166876306 have been filed and paid. Estimate for that account in the amount of \$1,000 still remains.
33	JQH-Murfreesboro Development, LLC	\$88,998	Total claim is based on an estimate. 2016 Franchise and Excise tax rerun for account # 31974732 still outstanding.
34	Hammons of Franklin, LLC	\$758.04	Claim based on filed, but not paid, returns for 2012 and 2014 Franchise and Excises taxes for account # 31900850. Still need returns for 2013, 2015, and 2016 Franchise and Excise taxes on the same account.
35	Hammons of Richardson LLC	\$864.67	Claim based on filed, but not paid returns for 2013 Franchise and Excise taxes for account # 319486750. Still need returns for 2015 and 2016 Franchise and Excise taxes on the same account.
36	Murfreesboro Catering Co., Inc.	\$31,499	All returns have been filed and paid; claim no longer owed.
37	Richardson Hammons, LP	\$146,866	Claim based on estimates for 2015 and 2016 Franchise and Excise taxes for account # 319487357 and 2016 Business City taxes for account # 501500665.

7. The person authorized to reconcile or otherwise resolve the claims is:

Debbie McAlister | Account Tech 1  
Collection Service Division, Bankruptcy Unit  
Andrew Jackson Bldg, 8th Floor  
500 Deaderick St, Nashville, TN 37242  
615-532-6332  
deborah.mcalister@tn.gov

WHEREFORE, TDOR requests the Court:

1. Deny Debtors' objection to TDOR's claims 33-35 and 37;
2. Partially deny Debtors' objection to TDOR's claim 32, allowing the claim in the reduced amount of \$1,000; and
3. Grant any further relief to TDOR the Court deems necessary.

Respectfully Submitted,

HERBERT H. SLATERY III  
Attorney General & Reporter

/s/Gill R. Geldreich  
GILL R. GELDREICH (BPR # 020775)  
Deputy Attorney General  
LAUREN S. LAMBERTH (BPR # 024559)  
Senior Counsel  
Office of Attorney General & Reporter  
P.O. Box 20207  
Nashville, TN 37202  
PH: 615-532-5681  
FX: 615-741-3334  
Attorneys for TDOR

### **CERTIFICATE OF SERVICE**

I certify that on May 15, 2018, a true and exact copy of the foregoing was served upon all parties of record who receive notice electronically via the Court's CM/ECF system.

/s/Gill R. Geldreich  
Deputy Attorney General