FORM B10 (Official Form 10)

0014257

# UNITED STATES BANKRUPTCY COURT
## NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION

**PROOF OF CLAIM**
**Chapter 11**

**In Re Kmart Corporation, et al.**

**Case Numbers 02-02462 through 02-02499**

**Name of Debtor:** (see attached for complete list of debtors)
Kmart Corporation

**Case Number:**
02-02474

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (The person or other entity to whom the debtor owes money or property):

CITY OF SCOTTSBORO
LGREC INC
P O BOX 1324
HARTSELLE, AL 35640-1324

08 3487649

☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
☐ Check box if you have never received any notices from the bankruptcy court in this case.
☐ Check box if the address differs from the address on the envelope sent to you by the court.

**If address differs from above, please complete the following:**
Creditor Name:
Address:
City/St/Zip:
Telephone: #

Your claim is scheduled as follows:
Class
NOT SCHEDULED
Amount
NOT SCHEDULED

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This Space is for Court Use Only

Account or other number by which creditor identifies debtor: 24035

Check here if this claim ☐ replaces ☐ amends a previously filed claim, dated _____

**1. Basis for Claim**
☐ Goods sold
☐ Services performed
☐ Money loaned
☐ Personal injury/wrongful death
■ Taxes
☐ Other

☐ Retiree benefits as defined in 11 U.S.C. §1114(a)
☐ Wages, salaries, and compensation (fill out below)
Your SS #: _____
Unpaid compensation for services performed from _____ (date) to _____ (date)

**2. Date debt was incurred:** 01/20/02

**3. If court judgment, date obtained:**

**4. Total Amount of Claim at Time Case Filed:** $ 5,386.84
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.
☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

**5. Secured Claim.**
☐ Check this box if your claim is secured by collateral (including a right of setoff).
Brief Description of Collateral:
☐ Real Estate ☐ Motor Vehicle
☐ Other_____
Value of Collateral: $_____
Amount of arrearage and other charges at time case filed included in secured claim, if any: $_____

**6. Unsecured Priority Claim.**
☒ Check this box if you have an unsecured priority claim.
Amount entitled to priority $ 5,386.84
Specify the priority of the claim:
☐ Wages, salaries, or commissions (up to $4,650), earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
☐ Contributions to an employee benefit plan – 11 U.S.C. §507(a)(4).
☐ Up to $ 2,100 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
☐ Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
☒ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
☐ Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(__).

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**7. Credits:** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.
**8. 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.
**9. Date-Stamped Copy:** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

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Date 4/5/02

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):
Monica Higginbotham (Monica Higginbotham Auditing Manager)

4-12-02

*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.

# FINAL ASSESSMENT

CERTIFIED MAIL
Kmart Corporation
c/o Trumbull Services
P.O. Box 426
Windsor, CT 06095

Type of Tax: **Scottsboro - General Sales & Consumer Use** Acct #: 24035
Tax Period: **December 2001**

A Preliminary Assessment was mailed to you, at the above address, thirty days ago and you failed to respond. Under provisions of the Code of Alabama, 1975, as amended, Scottsboro hereby enters a final assessment of the tax liability described:

Remaining Tax Due ..... $5,386.84

You have the right to appeal this assessment to municipal court or circuit court. The appeal must be made within thirty days of the final assessment date and pursuant to the provisions of Act 92-186. See attached for additional explanation of your appeal rights.

Final Assessment Date: 3-22-02

By: Kim Hill CPA
Authorized Representative

KEEP THIS PART FOR YOUR RECORDS
RETURN PAYMENT OR A COPY OF APPEAL

**TAX DUE INVOICE**

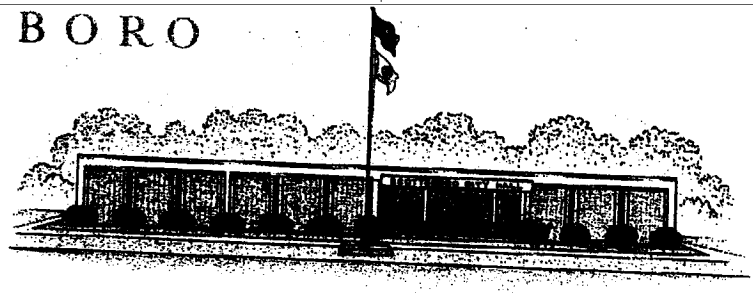
Type of Tax: Scottsboro - General Sales & Consumer Use
Tax period: December 2001

Acct #: 24035
Taxpayer: Kmart Corporation (FINAL)

Pay this amount $5,386.84

Mail To: Scottsboro
P. O. Box 1324
Hartselle, AL 35640

CITY of SCOTTSBORO



SCOTTSBORO, ALABAMA

MOUNTAINS • LAKES • INDUSTRY

Gail Duffey, City Clerk
Louis Price, Mayor

***LETTER OF AUTHORIZATION***

***CITY OF SCOTTSBORO***
***916 S. BROAD ST.***
***SCOTTSBORO, AL 35768***

***To Whom It May Concern:***

***The City of Scottsboro has contracted with Local Governments Revenue Enhancement Consultants, Inc. (LGREC) to perform taxpayer examination services (auditing) on behalf of the City of Scottsboro. LGREC revenue examiners have authority to request, inspect and review all business records of businesses engaged in business within its taxing jurisdiction as allowed by law and the contract with the City of Scottsboro. Please direct any questions concerning this authority to the City of Scottsboro, (256) 574-3100.***

***We thank you in advance for your cooperation in this matter.***

***Sincerely,***

Gail Duffey

***Gail Duffey, CMC***
***City of Scottsboro***