

Fill in this information to identify the case:

Debtor 1 KIKO USA, INC.

Debtor 2 (Spouse, if filing) _____

United States Bankruptcy Court for the _____ District of _____

Case number 18-10069

2019 JAN 23 AM 8:32

FILED

Send original to:
 U.S. Bankruptcy Court
 200 U.S. Courthouse
 North Robert Street
 St Paul, MN 55101

CLERK 316
 U.S. BANKRUPTCY COURT
 DISTRICT OF DELAWARE

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? State of Minnesota, Department of Revenue
 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)

<p>Where should notices to the creditor be sent?</p> <p><u>Minnesota Revenue</u></p> <p>Name <u>PO Box 64447 - BKY</u></p> <p>Number Street <u>St Paul, MN 55164-0447</u></p> <p>City State ZIP Code</p> <p>Contact phone _____</p> <p>Contact email _____</p>	<p>Where should payments to the creditor be sent? (if different)</p> <p>Name _____</p> <p>Number Street _____</p> <p>City State ZIP Code _____</p> <p>Contact phone _____</p> <p>Contact email _____</p>
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Uniform claim identifier for electronic payments in chapter 13 (if you use one):

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

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: XX-XXX0805

7. How much is the claim? \$ 69.00 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.
State 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: \$ 0.00
Amount of the claim that is unsecured: \$ 0.00 (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: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check all that apply:

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

\$ _____

\$ _____

\$ _____

\$ 69.00

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/2019 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 01/18/2018
MM / DD / YYYY



Signature

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

Name Sara Westly
First name Middle name Last name

Title _____

Company Minnesota Department of Revenue
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

City State ZIP Code

Contact phone _____ Email _____



Proof of Claim Schedule

January 18, 2018

Debtor(s): KIKO USA, INC.
Case: 18-10069
Chapter: 11
Petition Date: 01/11/2018

	Totals
Secured:	\$0.00
Priority:	\$69.00
Unsecured:	\$0.00
Penalty Priority:	\$0.00
Penalty Unsecured:	\$0.00

Id Number	Tax Type	Period	Date Assessed	Tax	Penalty	Interest	Other*	Total	Class
4131453	Sales & Use	12/31/2017	01/22/2018	\$69.00	\$0.00	\$0.00	\$0.00	\$69.00	PRIORITY
				\$69.00	\$0.00	\$0.00	\$0.00	\$69.00	

*Other: Additional Tax Charge (ATC) for underpayment of estimated taxes/credits (refunds, payments, etc.)

- Interest and penalty are assessed to the date of petition/conversion for Unsecured Priority and Unsecured Non-priority periods.
- Interest and penalty are assessed to the date of the claim for Secured periods.
- A \$30 non-refundable fee will be assessed if any payment is returned due to NSF (non-sufficient funds).



January 18, 2018

ID: XX-XXX0805

Letter ID: L0293361472

#BWBBMRR
#0000 0029 3361 4725#
UNITED STATES BANKRUPTCY COURT
DIST OF DELAWARE
MARINE MIDLAND PLAZA 5TH FLR
824 MARKET ST
WILMINGTON, DE 19801

FILED

2018 JAN 23 AM 8:32

CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

Minnesota Department of Revenue claim form

We are filing a proof of claim in the bankruptcy case below.

Debtor name: **KIKO USA, INC.**

Case: **18-10069**

What do I need to do?

You do not need to do anything. We have enclosed a copy for your records only.

Contact Information:

Collection Division

Phone: 651-556-6378 or 1-800-657-3909 (toll-free)

Email: mdor.bkysec@state.mn.us

Fax: 651-282-2817

Mailing Address

Minnesota Revenue

PO Box 64447 - BKY

St. Paul, MN 55164-0447