

**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 DelawareCase number 18-10069-MFW

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JUN 08 2018

BMC GROUP

**Official Form 410****Proof of Claim**

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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?	<u>Texas Comptroller of Public Accounts</u> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Office of the Attorney General - Bankruptcy & Collections Division Name <u>P.O. Box 12548, MC-008</u> Number Street <u>Austin TX 78711</u> City State ZIP Code Contact phone <u>(512) 463-2173</u> Contact email <u>bankruptcytax@oag.texas.gov</u>  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Revenue Accounting Division - Attention: Bankruptcy Name <u>P.O. Box 13528</u> Number Street <u>Austin TX 78711</u> City State ZIP Code Contact phone <u>(512) 463-4510</u> Contact email <u>bankruptcysection@cpa.texas.gov</u>
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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: 1 7 1 3

7. How much is the claim? \$ 2,000.00. 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.

Franchise Tax Ch. 171

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 attached.

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

☐ No

☒ Yes. Check all that apply:

Amount entitled to priority

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 \$2,775\* 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 \$12,475\*) 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).

\$ 2,000.00

☐ 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.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/16 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 05/31/2018  
MM / DD / YYYY

Signature

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

Name Sylvester Ramirez  
First name Middle name Last name  
Title Accounts Examiner  
Company Texas Comptroller of Public Accounts  
Identify the corporate servicer as the company if the authorized agent is a servicer.  
Address 111 E. 17th Street, Attention: Revenue Accounting Division  
Number Street  
Austin TX 78711  
City State ZIP Code  
Contact phone (512) 463-4510 Email sylvester.ramirez@cpa.texas.gov

**BANKRUPTCY CLAIM WORKSHEET  
WITH ADDENDUM**

Date: <b>5/31/2018</b>	Prepared by: <b>SRAM</b>	<b>CHAPTER 11</b>	Case ID Number: <b>18-10069-MFW</b>
Entity Name: <b>KIKO USA, INC.</b>			Bankrupt ID Number: <b>XXXXXXXX1713</b>
Taxpayer Number: <b>XXXXXXXX1713</b>		Bar Date: <b>4/11/2018</b>	Bankruptcy Date: <b>1/11/2018</b> Julian/Calc date: <b>1/10/2018</b>

Tax ID: <b>13</b>		Taxing Class: <b>FRANCHISE</b>			Court/District Name: <b>300 DELAWARE</b>		
PERIOD	BASIS	GROSS TAX	PAYMENTS	NET TAX	PENALTY	INTEREST	TOTAL
18	E	4,000.00	2,000.00	2,000.00	0.00	0.00	2,000.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
NET TOTAL STATE				2,000.00	0.00	0.00	2,000.00

Tax ID:		Taxing Class:					
PERIOD	BASIS	GROSS TAX	PAYMENTS	NET TAX	PENALTY	INTEREST	TOTAL
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
NET TOTAL LOCAL				0.00	0.00	0.00	0.00
NET TOTAL STATE AND LOCAL				2,000.00	0.00	0.00	2,000.00

**ORIGINAL PRIORITY PROOF OF CLAIM**

**GRAND TOTAL                      \$2,000.00**

R -Tax Return	A - Audit	SA -Successor Assessment
E -Estimated Tax Return	EA -Estimated Audit	PA -Predecessor Assessment
F -Final Return	RE -Reporting Entity for Combined Group	OOB -Out of Business Date

**Addendum:**

Priority Estimated Return: Claim is based on statute. No other supporting documentation is required. Creditor reserves all setoff rights under Texas law, including those arising from audits, credits, refunds, or payments due for goods and services provided to the State of Texas. This claim is based, in whole or in part, on estimated liability due to the debtor's non-filing of a return or returns. The claim may be amended when actual amounts are obtained.



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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P.O. Box 13528 • Austin, TX 78711-3528

May 31, 2018

BMC Group, Inc.  
Attn: KIKO USA Claims Processing  
PO Box 90100  
Los Angeles, CA 90009

Re: Taxpayer # XXXXXXX1713  
Taxpayer Name: KIKO USA, Inc.  
Bankruptcy Case: # 18-10069-MFW

In the above-captioned proceeding, the State of Texas **submits for your office to file** the enclosed pre-petition franchise tax claim.

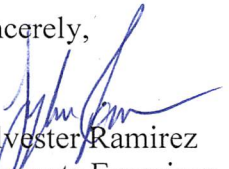
The Comptroller of Public Accounts will be represented in this proceeding by the Office of the Attorney General. Please direct all notices and correspondence to:

Office of the Attorney General  
Bankruptcy – Collections Division MC-008  
PO Box 12548  
Austin, TX 78711-2548  
(512) 463-2173

Attached is an extra copy of the proof of claim. Please stamp this copy with the date filed and return in the enclosed self-addressed envelope.

Thank you for your cooperation in this matter.

Sincerely,

  
Sylvester Ramirez  
Accounts Examiner  
Revenue Accounting Division

Enclosure