

**Fill in this information to identify the case:**

|  |
|--|
| Debtor 1 <u>American Aesthetic Equipment, LLC</u>                  |
| Debtor 2<br>(Spouse, if filing)                                    |
| United States Bankruptcy Court <u>Eastern District of Michigan</u> |
| Case number: <u>19-42512</u>                                       |

FILED  
U.S. Bankruptcy Court  
Eastern District of Michigan  
8/8/2019  
Katherine B. Gullo, Clerk

**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**

|   |  |  |
|---|--|--|
| <b>1. Who is the current creditor?</b>  | <u>Tennessee Department of Revenue</u>   |  |
|   | Name of the current creditor (the person or entity to be paid for this claim)  |  |
|   | Other names the creditor used with the debtor _____  |  |
| <b>2. Has this claim been acquired from someone else?</b>                       | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> Yes. From whom? _____                                       |  |
| <b>3. Where should notices and payments to the creditor be sent?</b>            | <b>Where should notices to the creditor be sent?</b>   | <b>Where should payments to the creditor be sent? (if different)</b> |
|   | <u>Tennessee Department of Revenue</u>   | _____  |
| Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)                             | Name<br>c/o Attorney General<br>P.O. Box 20207<br>Nashville, TN 37202-0207   | Name<br>_____  |
|   | Contact phone _____  | Contact phone _____  |
|   | Contact email _____  | Contact email _____  |
|   | Uniform claim identifier for electronic payments in chapter 13 (if you use one):<br>_____                                      |  |
| <b>4. Does this claim amend one already filed?</b>                              | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ | Filed on _____<br>MM / DD / YYYY                                     |
| <b>5. Do you know if anyone else has filed a proof of claim for this claim?</b> | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> Yes. Who made the earlier filing? _____                     |  |

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

|   |   |
|---|---|
| <p><b>6. Do you have any number you use to identify the debtor?</b></p> | <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>4542</u></p>  |
| <p><b>7. How much is the claim?</b></p>                                 | <p>\$ <u>3073.65</u></p> <p><b>Does this amount include interest or other charges?</b></p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</p>  |
| <p><b>8. What is the basis of the claim?</b></p>                        | <p>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).<br/>Limit disclosing information that is entitled to privacy, such as healthcare information.</p> <p style="text-align: center;"><u>Taxes</u></p>  |
| <p><b>9. Is all or part of the claim secured?</b></p>                   | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. The claim is secured by a lien on property.</p> <p><b>Nature of property:</b></p> <p><input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>.</p> <p><input type="checkbox"/> Motor vehicle</p> <p><input type="checkbox"/> Other. Describe: _____</p> <p><b>Basis for perfection:</b> _____</p> <p>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.)</p> <p><b>Value of property:</b> \$ _____</p> <p><b>Amount of the claim that is secured:</b> \$ _____</p> <p><b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</p> <p><b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____</p> <p><b>Annual Interest Rate</b> (when case was filed) _____ %</p> <p><input type="checkbox"/> Fixed</p> <p><input type="checkbox"/> Variable</p> |
| <p><b>10. Is this claim based on a lease?</b></p>                       | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. <b>Amount necessary to cure any default as of the date of the petition.</b> \$ _____</p>   |
| <p><b>11. Is this claim subject to a right of setoff?</b></p>           | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Identify the property: _____</p>   |

|   |   |                                    |
|---|---|------------------------------------|
| 12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?  | <input type="checkbox"/> No   |                                    |
|   | <input checked="" type="checkbox"/> Yes. Check all that apply:  | <b>Amount entitled to priority</b> |
| A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority. | <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).  | \$ _____                           |
|   | <input type="checkbox"/> 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).  | \$ _____                           |
|   | <input type="checkbox"/> 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). | \$ _____                           |
|   | <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).   | \$ 2972.15                         |
|   | <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).  | \$ _____                           |
| <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_) that applies  | \$ _____  |                                    |
| * 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 8/8/2019  
MM / DD / YYYY

/s/ Deborah McAlister

Signature

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

Name Deborah McAlister  
First name Middle name Last name

Title Account Technician I

Company Tennessee Department of Revenue

Address 500 Deaderick St  
Number Street  
Nashville, TN 37242  
City State ZIP Code

Contact phone 615-532-6332 Email deborah.mcalister@tn.gov

**Fill in this information to identify the case:**

Debtor 1 AMERICAN AESTHETIC EQUIPMENT L  
Debtor 2 \_\_\_\_\_  
(Spouse, if filing)  
United States Bankruptcy Court for Detroit District of MI  
(State)  
Case number 19-42512

**Pre-Petition Claim**

**Official Form 410**

**Proof of Claim**

**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?** Tennessee Department of Revenue  
Name of the 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?** **Where should notices to the creditor be sent?** **Where should payments to the creditor be sent? (if different)**

|   |  |   |
|---|--|---|
| Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | <u>TDOR c/o Attorney General</u><br>Name<br><u>PO Box 20207</u><br>Number Street<br><u>Nashville TN 37202-0207</u><br>City State ZIP Code<br>Contact phone _____<br>Contact email _____<br>Uniform claim identifier for electronic payments in chapter 13 (if you use one):<br>_____ | _____<br>Name<br>_____<br>Number Street<br>_____<br>City State ZIP Code<br>Contact phone _____<br>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 the identify the debtor?  No.  Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \*\*\_\*\*\*4542

7. How much is the claim? \$ 3,073.65. 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 document supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosed information that is entitled to privacy, such as healthcare information.  
Taxes

9. Is all of 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 petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?  No.  Yes. Identify the property: \_\_\_\_\_

12. **Is all of 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.

|   |  |             |
|---|--|-------------|
| <input type="checkbox"/> No.  |  |             |
| <input checked="" type="checkbox"/> Yes. <i>Check all that apply:</i>   |  |             |
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).  |  | \$ 0.00     |
| <input type="checkbox"/> 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).  |  | \$ 0.00     |
| <input type="checkbox"/> 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). |  | \$ 0.00     |
| <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).   |  | \$ 2,972.15 |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).  |  | \$ 0.00     |
| <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( <u>    </u> ) that applies.   |  | \$ 0.00     |

\* Amounts are subject to adjustment on 4/1/16 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).**

*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.

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

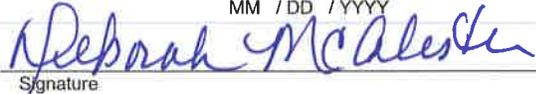
I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

**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.**

I declare under penalty or perjury that the foregoing is true and correct.

Executed on date 08-Aug-2019  
MM / DD / YYYY

x   
Signature

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

Name Deborah McAlister  
First Name Middle Name Last Name

Title Accounting Technician 1

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

Address 500 Deaderick St  
Number Street

Nashville TN 37242  
City State ZIP Code

Contact phone (615) 532-6332 Email Deborah.McAlister@tn.gov



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE

**Legal Claims Summary Sheet**

August 8, 2019

Letter ID: L1154897152

Taxpayer Name: AMERICAN AESTHETIC EQUIPMENT L

AMERICAN AESTHETIC EQUIPMENT L

19-42512

TAXPAYER'S NAME

CASE NUMBER

AMERICAN AESTHETIC EQUIPMENT L

Chapter 11

BUSINESS NAME

CHAPTER #

February 22, 2019

February 22, 2019

DATE PENALTY & INTEREST THROUGH

DATE PETITION FILED

BUSINESS CLOSURE DATE

1st CREDITORS MEETING

| TAX TYPE             | ACCT NUMBER    | PERIOD END  | RTN OR EST | TAX               | PENALTY         | INTEREST       | BALANCE           |
|----------------------|----------------|-------------|------------|-------------------|-----------------|----------------|-------------------|
| Franchise/Excise Tax | 0322950643-FAE | 31-Dec-2017 | Estimate   | \$306.00          | \$101.50        | \$30.15        | \$437.65          |
| Franchise/Excise Tax | 0322950643-FAE | 31-Dec-2018 | Estimate   | \$2,636.00        | \$0.00          | \$0.00         | \$2,636.00        |
|                      |                |             |            | <b>\$2,942.00</b> | <b>\$101.50</b> | <b>\$30.15</b> | <b>\$3,073.65</b> |

# Eastern District of Michigan Claims Register

[19-42512-pjs American Aesthetic Equipment, LLC](#)

**Judge:** Phillip J Shefferly      **Chapter:** 11  
**Office:** Detroit                      **Last Date to file claims:**  
**Trustee:**                                **Last Date to file (Govt):** 09/30/2019

|                                 |                         |                         |
|---------------------------------|-------------------------|-------------------------|
| <i>Creditor:</i> (26092632)     | <b>Claim No: 2</b>      | <i>Status:</i>          |
| Tennessee Department of Revenue | <i>Original Filed</i>   | <i>Filed by:</i> CR     |
| c/o Attorney General            | <i>Date:</i> 08/08/2019 | <i>Entered by:</i> ePOC |
| P.O. Box 20207                  | <i>Original Entered</i> | <i>Modified:</i>        |
| Nashville, TN 37202-0207        | <i>Date:</i> 08/08/2019 |                         |

Amount claimed: \$3073.65  
Priority claimed: \$2972.15

*History:*

[Details](#)   [2-1](#) 08/08/2019 Claim #2 filed by Tennessee Department of Revenue, Amount claimed: \$3073.65 (ePOC)

*Description:*

*Remarks:* (2-1) Account Number (last 4 digits):4542

## Claims Register Summary

**Case Name:** American Aesthetic Equipment, LLC  
**Case Number:** 19-42512-pjs  
**Chapter:** 11  
**Date Filed:** 02/22/2019  
**Total Number Of Claims:** 1

|                              |           |
|------------------------------|-----------|
| <b>Total Amount Claimed*</b> | \$3073.65 |
| <b>Total Amount Allowed*</b> |           |

\*Includes general unsecured claims

**The values are reflective of the data entered. Always refer to claim documents for actual amounts.**

|                       | Claimed   | Allowed |
|-----------------------|-----------|---------|
| <b>Secured</b>        |           |         |
| <b>Priority</b>       | \$2972.15 |         |
| <b>Administrative</b> |           |         |