

NOV 24 2010

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
P.O. BOX 9564, BOSTON, MA 02114-9564
TEL #: (617) 626-3875 FAX #: (617) 626-3796

MARK D. COLLINS

PROOF-OF-CLAIM FOR MASSACHUSETTS TAXES

DOCKET #: 10-13055 KJC
PETITION DATE: 09/21/2010
CHAPTER 11
I.D.#: 141-981-367

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE
IN THE MATTER OF: METRO APPAREL OF MASSACHUSETTS, INC.

COPY

X IN PROCEEDINGS FOR AN ARRANGEMENT UNDER CHAPTER 11.
 AMENDED PROOF-OF-CLAIM TO SUPERSEDE CLAIM(S) FILED

1. THE COMMISSIONER OF THE MASSACHUSETTS DEPARTMENT OF REVENUE FILES THIS PROOF OF CLAIM FOR UNPAID MASSACHUSETTS TAXES, INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE OR CONVERSION DATE AS APPLICABLE.
2. THE AMOUNTS LISTED IN PARAGRAPHS A, B, C AND D BELOW ARE SUMMARIES OF THE AMOUNTS DUE FOR EACH CATEGORY OF CLAIM. A DETAILED STATEMENT OF THE TAX PERIODS AND THE AMOUNTS DUE IS ATTACHED. THE TYPE OF TAX IS IDENTIFIED BY LETTER CODES AS SHOWN AT THE TOP OF THE DETAIL PAGES.
3. TAX PERIODS ON ATTACHED PAGES ARE MARKED BY AN ASTERISK (*) IF THE AMOUNTS FOR THOSE PERIODS ARE ESTIMATED.
4. TO THE EXTENT THAT ANY PRE-PETITION TAX, OR POST-PETITION INTEREST AND PENALTIES ATTRIBUTABLE TO PRE-PETITION TAX, ARE NONDISCHARGABLE AND REMAIN UNPAID, THEY MAY BE COLLECTED FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY.
5. TO THE EXTENT THAT A CLAIM IS IDENTIFIED AS A SECURED CLAIM AND IS UNDERSECURED PURSUANT TO 11 U.S.C. SEC 506, THE UNSECURED PORTION CONSISTING OF TAX AND INTEREST IS ASSERTED AS AN UNSECURED PRIORITY CLAIM, AND THE UNSECURED PORTION CONSISTING OF PENALTY IS ASSERTED AS A GENERAL UNSECURED CLAIM. THE COMMONWEALTH OF MASSACHUSETTS DOES NOT WAIVE OR INTEND TO WAIVE ELEVENTH AMENDMENT SOVEREIGN IMMUNITY FOR ITSELF OR ANY OF ITS OFFICERS OR AGENCIES INCLUDING THE DEPARTMENT OF REVENUE BY FILING THIS PROOF OF CLAIM.
6. MASSACHUSETTS CLAIMS A SETOFF OF PRE-PETITION TAX REFUNDS AGAINST THIS CLAIM.

A. SECURED CLAIMS (NOTICE OF STATUTORY TAX LIEN FILED PURSUANT TO M.G.L. CHAPTER 62C SEC 50):
\$
POST-PETITION INTEREST IS INCLUDED TO THE EXTEND ALLOWED BY 11 U.S.C. SECTION 506(b).

B. UNSECURED PRIORITY CLAIMS UNDER 507(a) (8) OF THE BANKRUPTCY CODE:

RECEIVED \$2,541.33

C. UNSECURED GENERAL CLAIMS:

NOV 30 2010 \$875.74

BMC GROUP

TOTAL: \$3,417.07

AUTHORIZED SIGNATURE: [Signature] DATE: November 22, 2010
STEPHEN KOBIALKA, TAX SUPERVISOR, BANKRUPTCY UNIT, MDOR
TEL #: (617) 626-3317

ANNE CHAN, TAX EXAMINER, BANKRUPTCY UNIT, MDOR
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MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

DISTRICT OF: DELAWARE DOCKET #: 10-13055 KJC
 IN THE MATTER OF: METRO APPAREL OF MASSACHUSETTS, INC.
 CHAPTER 11 BANKRUPTCY
 PETITION DATE: 09/21/10 TAX I.D.#: 141-981-367

TAX TYPE SYMBOLS: WH = WITHHOLDING; ST = SALES ; MT = MEALS; RO = ROOM OCCUPANCY
 IT = INCOME; CP = CORPORATE EXCISE; SP. F. = SPECIAL FUELS;
 SER=SERVICES; PU = PUBLIC UTILITY; RL=ROOM LOCAL; MT LO = MEALS TAX LOCAL

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
WH	Oct 07	08/12/08	\$487.00	\$108.50	\$595.50	\$225.58
	Nov 07	"	\$487.00	\$99.37	\$586.37	\$160.71
	Oct 08	08/18/09	\$616.97	\$73.89	\$690.86	\$233.61
	Nov 08	"	\$570.71	\$62.55	\$633.26	\$176.91
	Dec 08	01/31/09	\$0.00	\$35.34	\$35.34	\$78.93

TOTAL THIS PAGE: \$2,161.68 \$379.65 \$2,541.33 \$875.74

SUMMARY TOTAL: \$2,541.33 \$875.74