

Fill in this information to identify the case:

Debtor 1 iPass, Inc.
 Debtor 2 _____
 (Spouse, if filing)
 United States Bankruptcy Court Southern District of New York
 Case number: 22-10618

FILED

U.S. Bankruptcy Court
Southern District of New York

5/18/2022

Vito Genna, Clerk

**Official Form 410
Proof of Claim**

04/22

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>Iowa 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 _____	
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)	Where should notices to the creditor be sent? <u>Iowa Department of Revenue</u> Name _____ Office of the Attorney General of Iowa Attn: Bankruptcy Unit 1305 E. Walnut Des Moines, IA 50319 Contact phone <u>5152818789</u> Contact email <u>idr.bankruptcy@ag.iowa.gov</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) Name _____ Contact phone _____ Contact email _____
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 _____ <div style="text-align: right;">MM / DD / YYYY</div>	
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?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:	9100						
7. How much is the claim?	\$ 113.00	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 healthcare information. <div style="text-align: center;">taxes</div>							
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <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> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> 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.) <table style="width: 100%;"> <tr> <td style="width: 50%;">Value of property:</td> <td style="width: 50%;">\$ _____</td> </tr> <tr> <td>Amount of the claim that is secured:</td> <td>\$ _____</td> </tr> <tr> <td>Amount of the claim that is unsecured:</td> <td>\$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</td> </tr> </table> Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable		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.)
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.)							
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____							
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: _____ see note on itemized statement _____							

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. <i>Check all that apply.</i>	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.	<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 \$3,350* 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 \$15,150*) 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).	\$ 103.00
	<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 4/01/25 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 5/18/2022
MM / DD / YYYY

/s/ Teresa Corbin

Signature

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

Name	<u>Teresa Corbin</u>		
	First name	Middle name	Last name
Title	<u>Paralegal</u>		
Company	<u>Office of the Attorney General of Iowa</u>		
	Identify the corporate servicer as the company if the authorized agent is a servicer		
Address	<u>1305 E. Walnut</u>		
	Number	Street	
	<u>Des Moines, IA 50315</u>		
	City	State	ZIP Code
Contact phone	<u>5152818789</u>	Email	<u>teresa.corbin@ag.iowa.gov</u>

**For the Department of Revenue
Itemized Statement
For the Southern District of New York
Pre Petition Claim**

In Re:	IPASS INC	Case Number:	2210618
Federal Employer ID (FEIN):	** - ***4598	Petition Date:	15-May-2022
		Chapter:	11

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows:

A. SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) *

Kind of Tax	Account ID	Period	Tax	Penalty	Interest	Fees	Secured Total
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							\$0.00

B. PRIORITY UNSECURED CLAIMS

Kind of Tax	Account ID	Period	Tax	Penalty	Interest	Fees	Priority Total
Retailer's Use	2-00-153583	30-Sep-2021	\$100.00	\$0.00	\$3.00	\$0.00	\$103.00
							\$103.00

C. GENERAL UNSECURED CLAIMS

Kind of Tax	Account ID	Period	Tax	Penalty	Interest	Fees	Unsecured Total
Retailer's Use	2-00-153583	30-Sep-2021	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00
							\$10.00

Grand Total

\$113.00

* To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim.

The Iowa Department of Revenue has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against claims owed to the debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.