

Fill in this information to identify the case:

Debtor 1 IPASS INC.

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: New York Southern Bankruptcy Court
Manhattan

Case number 22-10618

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 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>Louisiana 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) RECEIVED JUN 01 2022 KURTZMAN CARSON CONSULTANTS	Where should notices to the creditor be sent?		Where should payments to the creditor be sent? (if different)
	<u>Louisiana Department of Revenue</u> Name		<u>Louisiana Department of Revenue</u> Name
	<u>P.O. Box 66658</u> Number		<u>P.O. Box 66658</u> Number
	_____ Street		_____ Street
	<u>Baton Rouge</u> City	<u>LA</u> State	<u>70896-6658</u> ZIP Code
	<u>Baton Rouge</u> City	<u>LA</u> State	<u>70896-6658</u> ZIP Code
Contact phone <u>(225) 219-2234</u>		Contact phone <u>(225) 219-2234</u>	
Contact email <u>lenita.king@la.gov</u>		Contact email <u>lenita.king@la.gov</u>	
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____			
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 <u>MM / DD / YYYY</u>	
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: 1868

7. How much is the claim? \$ 7,820.48 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.

Governmental 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: \$ 0.00

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: \$ 0.00

Annual Interest Rate (when case was filed) 0.00 %

☐ 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: _____

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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 \$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).

\$

☐ 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).

\$

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 5,196.02

☐ 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 4/01/25 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.

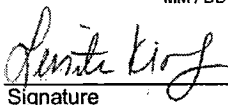
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

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 05/26/2022
MM/DD/YYYY


Signature

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

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KURTZMAN CARSON CONSULTANTS Company

Name	Lenita King		
	First name	Middle name	Last name
Title	Revenue Tax Specialist		
Address	Louisiana Department of Revenue		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
	P.O. Box 66658		
	Number	Street	
	Baton Rouge	LA	70896-6658
	City	State	ZIP Code
Contact phone	(225) 219-2234		Email lenita.king@la.gov

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

May 26, 2022

Pareteum Claims Processing Center
c/o Kurtzman Carson Consultants
222 N. Pacific Coast Highway, Suite 300
El Segundo, CA 90245

Subject: Pareteum Corporation
Chapter 11 Bankruptcy
Bankruptcy Case Number: 22-10615

Gentlemen:

Enclosed are two (2) original proof of claims to be filed in the Pareteum Corporation case and/or other jointly administered cases. Also enclosed is a copy of each proof of claim which should be returned to us with the claim number information. A return envelope is included for your convenience.

If I can be of further assistance, please contact me.

Sincerely,

A handwritten signature in cursive script, reading "Lenita King".

Lenita King
Revenue Tax Specialist
Bankruptcy Section
Collection Division
Phone: (225) 219-2234

Enclosure

Contributing to a better quality of life.

617 North Third Street, Post Office Box 66658, Baton Rouge, Louisiana 70896-6658
Telephone (225) 219-2255 • Fax (225) 219-2250
www.revenue.louisiana.gov

STATE OF LOUISIANA
LOUISIANA DEPARTMENT OF REVENUE
Attachment
Itemization of Proof of Claim

In Re: IPASS INC.	Case Number: 22-10618
Identifying Number: 5791868	Chapter: Chapter 11
	Date of Petition: 5/15/2022

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

Total Amount of Secured Claims: \$0.00

Total Amount of Unsecured Priority Claims: \$5,196.02

Total Amount of Unsecured General Claims: \$2,624.46

A. SECURED CLAIMS (Notice of State Tax Lien or other security attached)

Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest To Date	Penalty To Date	Credit & Payment	Lien Date	Parish
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B. UNSECURED PRIORITY CLAIMS (Under Section 507(a)(8) of the Bankruptcy Code)

Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest To Date	Penalty To Date	Credit & Payment	Remark
Sales	11/30/2019		\$100.00	\$18.19	\$54.94	\$0.00	E
Sales	12/31/2019		\$100.00	\$17.41	\$54.82	\$0.00	E
Sales	2/29/2020		\$100.00	\$14.41	\$55.00	\$0.00	E
Sales	4/30/2020		\$100.00	\$14.53	\$89.82	\$0.00	E
Sales	5/31/2020		\$100.00	\$13.77	\$89.71	\$0.00	E
Sales	6/30/2020		\$100.00	\$13.09	\$89.60	\$0.00	E
Sales	7/31/2020		\$100.00	\$12.35	\$89.49	\$0.00	E
Sales	8/31/2020		\$100.00	\$11.60	\$89.38	\$0.00	E
Sales	9/30/2020		\$100.00	\$10.89	\$89.28	\$0.00	E
Sales	10/31/2020		\$100.00	\$10.15	\$89.16	\$0.00	E
Sales	11/30/2020		\$100.00	\$9.42	\$89.05	\$0.00	E
Sales	12/31/2020		\$105.00	\$9.16	\$92.91	\$0.00	E
Sales	1/31/2021		\$105.44	\$8.72	\$93.22	\$0.00	E
Sales	2/28/2021		\$105.91	\$8.19	\$93.82	\$0.00	E
Sales	3/31/2021		\$106.43	\$7.65	\$94.12	\$0.00	E
Sales	4/30/2021		\$106.99	\$7.10	\$94.49	\$0.00	E
Sales	5/31/2021		\$107.60	\$6.48	\$94.98	\$0.00	E
Sales	6/30/2021		\$108.27	\$5.92	\$95.45	\$0.00	E
Sales	7/31/2021		\$108.99	\$5.30	\$96.03	\$0.00	E
Sales	8/31/2021		\$109.78	\$4.69	\$96.39	\$0.00	E
Sales	9/30/2021		\$110.64	\$4.10	\$96.84	\$0.00	E

Sales	10/31/2021		\$111.57	\$3.45	\$61.37	\$0.00	E
Sales	11/30/2021		\$112.58	\$2.90	\$61.93	\$0.00	E
Sales	12/31/2021		\$113.68	\$2.29	\$56.83	\$0.00	E
Sales	1/31/2022		\$114.44	\$1.64	\$51.49	\$0.00	E
Sales	2/28/2022		\$115.23	\$1.11	\$46.09	\$0.00	E
Sales	3/31/2022		\$115.00	\$0.49	\$40.25	\$0.00	E
Sales	4/30/2022		\$115.00	\$0.00	\$0.00	\$0.00	E
Corporate	12/31/2020	4/12/2021	\$1,000.00	\$60.47	\$550.00	\$62.00	R
Corporate	12/31/2021	4/12/2022	\$1,000.00	\$0.00	\$0.00	\$0.00	R

C. UNSECURED GENERAL CLAIMS

Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest To Date	Penalty To Date	Credit & Payment	Remark
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