

Fill in this information to identify the case:

Debtor 1 IPASS INC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Southern New District of NY
York - New York

Case number 22-10618-LGB

Official Form 410

Proof of Claim

04/19

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>Mississippi 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>Bankruptcy Section - Mississippi Department of Revenue</u> Name _____ <u>P.O. Box 22808</u> Number _____ Street _____ <u>Jackson, MS 39225-2808</u> City _____ State _____ ZIP Code _____ Contact phone <u>(601) 923-7393</u> Contact email <u>bankruptcy@dor.ms.gov</u>	Where should payments to the creditor be sent? (if different) Name _____ Number _____ Street _____ City _____ State _____ ZIP Code _____ Contact phone _____ Contact email _____
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Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input 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 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: <u>4598</u>
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div>\$ <u>3,490.50</u></div><div>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).</div></div>
8. What is the basis of the claim?	<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). Limit disclosing information that is entitled to privacy, such as health care information.</p> <p><u>State Taxes</u></p>
9. Is all or part of the claim secured?	<div><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div><p>Nature of property:</p><div><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: _____</div><p>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.)</p><div style="display: flex; justify-content: space-between;"><div>Value of property:</div><div>\$ <u>2,826.00</u></div></div><div style="display: flex; justify-content: space-between;"><div>Amount of the claim that is secured:</div><div>\$ <u>2,826.00</u></div></div><div style="display: flex; justify-content: space-between;"><div>Amount of the claim that is unsecured: \$ _____</div><div>(The sum of the secured and unsecured amounts should match the amount in line 7.)</div></div><div style="display: flex; justify-content: space-between;"><div>Amount necessary to cure any default as of the date of the petition: \$ _____</div><div>Annual Interest Rate (when case was filed) <u>6</u> % <input checked="" type="checkbox"/> Fixed <input type="checkbox"/> Variable</div></div></div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div>

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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 one:

☐ 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).

☐ 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.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 604.50

\$ _____

\$ _____

* 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 06/02/2022
MM / DD / YYYY

/s/ Nikeshia Agee

Signature

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

Name Nikeshia Agee
First name Middle name Last name

Title Bankruptcy Administrator

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

Address _____
Number Street

City State ZIP Code

Contact phone _____ Email _____

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JUN 07 2022

KURTZMAN CARSON CONSULTANTS

Proof of Claim Exhibit "A"

Name of Debtor: IPASS INC

Taxpayer Number: 4598

Type	Account	Period	Assessed	Tax	Interest	Penalty
Secured Claim						
Sales Tax	1278-9943	30-Sep-2021	11/22/2021	\$300.00	\$9.00	\$30.00
Sales Tax	1278-9943	30-Jun-2021	8/20/2021	\$300.00	\$13.50	\$30.00
Sales Tax	1278-9943	31-Mar-2021	5/20/2021	\$300.00	\$18.00	\$30.00
Sales Tax	1278-9943	31-Dec-2020	2/22/2021	\$300.00	\$22.50	\$30.00
Sales Tax	1278-9943	30-Sep-2020	11/20/2020	\$300.00	\$27.00	\$30.00
Sales Tax	1278-9943	30-Jun-2020	8/20/2020	\$300.00	\$31.50	\$30.00
Sales Tax	1278-9943	31-Mar-2020	8/20/2020	\$300.00	\$31.50	\$30.00
Sales Tax	1278-9943	31-Dec-2019	2/20/2020	\$300.00	\$33.00	\$30.00

Unsecured Priority Claim						
Sales Tax	1278-9943	31-Mar-2022	5/20/2022	\$300.00	\$0.00	\$0.00
Sales Tax	1278-9943	31-Dec-2021	2/22/2022	\$300.00	\$4.50	\$0.00

General Unsecured Claim						
Sales Tax	1278-9943	31-Mar-2022	5/20/2022	\$0.00	\$0.00	\$30.00
Sales Tax	1278-9943	31-Dec-2021	2/22/2022	\$0.00	\$0.00	\$30.00

Notice of Tax Lien



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1182714
Original Lien Enrolled: August 20, 2020 11:59pm
Original Lien Amount: \$333.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 31-Dec-2019
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



A handwritten signature in cursive script, appearing to read "Chris Graham".

Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1212383
Original Lien Enrolled: November 20, 2020 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 31-Mar-2020
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1212384
Original Lien Enrolled: November 20, 2020 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 30-Jun-2020
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1284902
Original Lien Enrolled: February 22, 2021 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 30-Sep-2020
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1334812
Original Lien Enrolled: May 20, 2021 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 31-Dec-2020
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1372376
Original Lien Enrolled: November 22, 2021 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 30-Jun-2021
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1459522
Original Lien Enrolled: August 20, 2021 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 31-Mar-2021
Date Printed From State Tax Lien Registry: June 02, 2022

This is, and remains, a lien on the State Tax Lien Registry for all property rights to property of the above-named taxpayer provided by law in the State of Mississippi.



Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67

Notice of Tax Lien

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Default has been made by:

IPASS INC
3277 S WHITE RD
SAN JOSE, CA 95148-4056

Tax Lien Number: 1491173
Original Lien Enrolled: February 22, 2022 11:59pm
Original Lien Amount: \$336.00
Location Enrolled: State Tax Lien Registry
Type of Tax: Sales Tax
Tax Period Ending: 30-Sep-2021
Date Printed From State Tax Lien Registry: June 02, 2022

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Chris Graham, Commissioner of Revenue

Miss. Code Ann. Sections 27-7-1 et seq.; 27-7-55 to 27-7-67