

Fill in this information to identify the case:

Debtor Tehum Care Services, Inc.

United States Bankruptcy Court for the: Southern District of Texas
(State)

Case number 23-90086

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 or 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?** Arkansas Department of Finance and Administration
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?** 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)
See summary page	See summary page	See summary page
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)		
Contact phone <u>501 682-7030</u>	Contact phone <u>501 682-7030</u>	Contact phone <u>501 682-7030</u>
Contact email <u>See summary page</u>	Contact email <u>See summary page</u>	Contact email <u>See summary page</u>
Uniform claim identifier for electronic payments in chapter 13 (if you use one): <u>54413869-WHW</u>		

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 to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 8853 _____

7. How much is the claim? \$ 10255.19. 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.
State Taxes

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature or property:
 Real estate: If the claim is secured by the debtor's principle 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 amount 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 the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: Eligible Tax Refunds



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). \$ 7805.19
- 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 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 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 05/26/2023
MM / DD / YYYY

/s/Michelle L. Baker
 Signature

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

Name Michelle L. Baker
First name Middle name Last name

Title Assistant Administrator

Company Arkansas Department of Finance and Administration
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 967-0491 | International 001-424-236-7244

Debtor: 23-90086 - Tehum Care Services, Inc.		
District: Southern District of Texas, Houston Division		
Creditor: Arkansas Department of Finance and Administration Michelle L. Baker Revenue Legal Counsel P.O. Box 1272, Rm. 2380 Little Rock, AR, 72022 United States Phone: 501 682-7030 Phone 2: Fax: Email: michelle.baker@dfa.arkansas.gov	Has Supporting Documentation: Yes, supporting documentation successfully uploaded	
	Related Document Statement:	
	Has Related Claim: No	
	Related Claim Filed By:	
Filing Party: Authorized agent		
Disbursement/Notice Parties: Arkansas Department of Finance and Administration Revenue Legal Counsel P.O. Box 3493 Little Rock, AR, 72202 Phone: 501 682-7030 Phone 2: Fax: E-mail: michelle.baker@dfa.arkansas.gov DISBURSEMENT ADDRESS		
Other Names Used with Debtor:	Amends Claim: No	
	Acquired Claim: No	
Basis of Claim: State Taxes	Last 4 Digits: Yes - 8853	Uniform Claim Identifier: 54413869-WHW
Total Amount of Claim: 10255.19	Includes Interest or Charges: Yes	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(8): 7805.19	
Has Secured Claim: No	Nature of Secured Amount:	
Based on Lease: No	Value of Property:	
Subject to Right of Setoff: Yes, Eligible Tax Refunds	Annual Interest Rate:	
	Arrearage Amount:	
	Basis for Perfection:	
	Amount Unsecured:	
Submitted By: Michelle L. Baker on 26-May-2023 9:29:09 a.m. Eastern Time		
Title: Assistant Administrator		
Company: Arkansas Department of Finance and Administration		



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
COLLECTION SECTION
P.O. BOX 8090, LITTLE ROCK, AR 72203-8090

September 16, 2022

Withholding Wage Tax

ref:AIRS

PRISON HEALTH SERVICES
105 W PARK DR/STE 200
BRENTWOOD TN 37027

Letter ID: L0220763344
Account ID: 54413869-WHW
Period Ending: December 31, 2021



RE: NOTICE OF FINAL ASSESSMENT

DEAR PRISON HEALTH SERVICES:

A liability has been determined by the Director of the Department of Finance and Administration in the following amount for the filing period and tax account above:

Tax	Penalty	Interest	Payments	Balance
\$7,000.00	\$2,450.00	\$805.19	\$0.00	\$10,255.19

This is a Final Assessment and Demand for Payment in accordance with Ark. Code Ann. § 26-18-401. The balance above has been assigned to Revenue Division Collection Section.

Failure to make payment within ten days will result in a Certificate of Indebtedness (state tax lien) being filed with the Circuit Clerk.

Ark. Code Ann. § 26-18-101 et seq., authorizes the Director to impose penalties and interest against delinquent taxes, to file a Certificate of Indebtedness, and to direct legal action to levy upon real and personal property.

If you wish to request a copy of the information supporting this assessment, please contact a customer service representative in the Withholding Tax Section at (501) 682-7290 or fax to (501) 683-1036 or email Withholding@dfa.arkansas.gov. Provide your Account ID and the Letter ID shown above when you call or write about this letter.

To pay the balance of this final assessment, return the lower part of this notice with your remittance to the address on the payment voucher. If you have questions, please contact a customer service representative in the Collections Section during the hours of 8:00 AM - 7:30 PM at (501) 682-5000, toll free (800) 292-9829 or fax to (501) 682-3534. Provide your Account ID and the Letter ID (shown above) when you call or write us about this letter.

Sincerely,

Bryan West
Manager
Collections.Research@dfa.arkansas.gov

Detach payment voucher and mail with your check

1385289728-L0220763344 b1L003



**Department of Finance & Administration
Payment Voucher**

Make your check payable to "Department of Finance & Administration". Write your Account ID on the check. **Mail payment and this voucher to:**

**DEPARTMENT OF FINANCE &
ADMINISTRATION
P.O. BOX 8090
LITTLE ROCK, AR 72203-8090**

Taxpayer Name: PRISON HEALTH SERVICES

**Account ID: 54413869-WHW
Period Ending: December 31, 2021
Amount Due: 10,255.19**

Amount Paid:

\$

WHWACC54413869WHW12312021BLLPYM000010255190000000000000



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
YOUR RIGHTS AS A TAXPAYER

You have the right to a full explanation of all actions by any employee of the Director of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Director of the Department of Finance and Administration (hereinafter "Director") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Director or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Director. The Director shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Director or his or her employee at your own expense. You should let the Director or his or her employee know in advance of your intention to record the interview. The Director may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may request an administrative review (file a protest) of any proposed assessment of tax. You must request this review in writing within 60 days of your receipt of a Notice of Proposed Assessment. The administrative review may be based on an in-person hearing, a telephone hearing, or consideration of written documents. If you do not request an administrative hearing, you may still pursue your judicial remedies by filing an action in the circuit court.
- If you receive an unfavorable decision from your administrative review, then you may request a review of the decision by the Director. This request must be in writing and must be received by the Director within 20 days of the mailing of the hearing decision. If you receive an unfavorable decision from the Director on any issue, you may pursue judicial remedies as discussed below.
- After the issuance of the Notice of Final Assessment or the final determination of the hearing officer or Director, you may appeal the tax assessment to circuit court, regardless of whether you protested the assessment and requested an administrative review. To pursue your appeal of a tax assessment to circuit court you must do one of the following:
 - (1) File suit within 180 days of the date of the Notice of Final Assessment or final determination of the hearing officer or Director if the taxpayer does not make any payment of the tax, penalty, or interest due; or
 - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final determination of the hearing officer or Director and file suit within one year of the date of payment; or
 - (3) File suit within one year of the date of the final determination of the hearing officer or Director to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Director disallows the refund claim either in whole or in part, the Director will issue a Notice of Claim Denial. You may request an administrative review (protest) of the Notice of Claim Denial. This request must be made within 60 days of your receipt of the Notice of Claim Denial. If you receive an unfavorable decision from your administrative review, you may request a review of the decision by the Director. This request must be made in writing within 20 days of the mailing of the hearing decision.
- Following an administrative hearing and corresponding review, the taxpayer may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you requested an administrative review. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial, the final determination of the hearing officer, or revision decision of the Director, whichever is later. If the Director fails to issue a written decision in response to the refund claim within six months of the date a claim for refund is filed, the taxpayer may then file suit to recover the amount claimed.
- Any taxpayer who wishes to file a request for administrative review (protest) of a proposed assessment or a complaint regarding any activity concerning the administration or collection of any state tax by the Revenue Division should make the protest or complaint in writing to:

ASSISTANT COMMISSIONER FOR POLICY AND LEGAL
Mailing Address: LEDBETTER BUILDING, ROOM 2440, P.O. BOX 1272 LITTLE ROCK, AR 72203-1272
Overnight Mailing Address: LEDBETTER BUILDING, ROOM 2440, 1816 W. 7TH ST. LITTLE ROCK, AR 72201
Email Address: protest@dfa.arkansas.gov
Fax: (501) 683-1161
- In administering the state tax laws, the Director is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Director determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Director may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Director may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the State, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes or, (4) who does any other act tending to prejudice or jeopardize the Director's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must request an administrative hearing within five days from the receipt of the Notice of Proposed Assessment.
- When collecting any state tax due from a taxpayer, the Director is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Director. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Director may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.

Any court costs or sheriff's fees which result from the Director's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Priority Tax Claim

Withholding Wage Tax/54413869-WHW

Period	Tax	Interest	Total
12/31/2021	\$ 7,000.00	\$ 805.19	\$ 7,805.19
		Grand Total	\$ 7,805.19

General Unsecured Claim

Withholding Wage Tax/54413869-WHW

Period	Amount	Type
12/31/2021	\$ 2,450.00	Penalty
Total	\$ 2,450.00	

Claim Summary

Priority	\$ 7,805.19
General	\$ 2,450.00
Total	\$ 10,255.19