

Fill in this information to identify the case:

Debtor Ideastream Consumer Products, LLC

United States Bankruptcy Court for the: _____ District of New Jersey
(State)

Case number 24-12068

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?	<u>Department of Taxation</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?	Where should notices to the creditor be sent? Department of Taxation State of Hawaii Attn: Bankruptcy Unit P.O. Box 259 Honolulu, Hi 96809-0259, United States Contact phone <u>808-543-6820 x4032</u> Contact email <u>Noor.H.ZainalAbidin@hawaii.gov</u>	Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____ 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 _____ MM / DD / YYYY	
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: 4531

7. How much is the claim?

\$ unknown

. 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.

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 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:

\$_____

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: Section 231-33 B



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ 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).

\$ 0.00

☐ 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.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

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 08/22/2024
MM / DD / YYYY

/s/Valentin A. Gabaon - nza
Signature

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

Name Valentin A. Gabaon - nza
First name Middle name Last name

Title Acting Tax Collector

Company Department of Taxation, State of Hawaii
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 967-0496 | International +1 (310) 751-2696

Debtor: 24-12068 - Ideastream Consumer Products, LLC		
District: District of New Jersey, Trenton Division		
Creditor: Department of Taxation State of Hawaii Attn: Bankruptcy Unit P.O. Box 259 Honolulu, Hi, 96809-0259 United States Phone: 808-543-6820 x4032 Phone 2: Fax: Email: Noor.H.ZainalAbidin@hawaii.gov	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Authorized agent	
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: Taxes	Last 4 Digits: Yes - 4531	Uniform Claim Identifier:
Total Amount of Claim: unknown	Includes Interest or Charges: Yes	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(8): 0.00	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: Yes, Section 231-33 B	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: Valentin A. Gabaon - nza on 22-Aug-2024 4:25:24 p.m. Eastern Time Title: Acting Tax Collector Company: Department of Taxation, State of Hawaii		

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

TO: IDEASTREAM CONSUMER PRODUCTS LLC
85 WEST ST STE 3
WALPOLE MA 02081-1844

BK Case No.: 24-11840
Priority Claim

DETAIL STATEMENT OF TAXES DUE

Date	Tax Type	Period	Tax	Penalty	Interest To 28-Feb-2024	Total
<hr/>						
	CO-XXX-XXX-XXXX-01					
Unknown	Corporate Income	2020	Unknown	0.00	Unknown	Unknown
Unknown	Corporate Income	2021	Unknown	0.00	Unknown	Unknown
Unknown	Corporate Income	2022	Unknown	0.00	Unknown	Unknown
Unknown	Corporate Income	2023	Unknown	0.00	Unknown	Unknown
	WH-XXX-XXX-XXXX-01					
Unknown	Withholding	01/20 to 12/20	Unknown	0.00	Unknown	Unknown
Unknown	Withholding	01/21 to 12/21	Unknown	0.00	Unknown	Unknown
Unknown	Withholding	01/22 to 12/22	Unknown	0.00	Unknown	Unknown
Unknown	Withholding	01/23 to 12/23	Unknown	0.00	Unknown	Unknown
Unknown	Withholding	1/31/2024	Unknown	0.00	Unknown	Unknown
<hr/>						
Sub Total:			Unknown	0.00	Unknown	Unknown
<hr/>						
Total:			Unknown	0.00	Unknown	Unknown

Unknown due to Debtor's failure to file the required returns.

Letter ID: LXXXXXX3104
Date: 08/22/24
Prepared By: N. Zainal Abidin
Telephone: (808) 543-6820 x4032

OAHU COLLECTION BRANCH

By: /s/ Valentin A. Gabaon

VALENTIN A. GABAON
Acting Tax Collector

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

TO: IDEASTREAM CONSUMER PRODUCTS LLC
85 WEST ST STE 3
WALPOLE MA 02081-1844

BK Case No.: 24-11840
Unsecured Claim

DETAIL STATEMENT OF TAXES DUE

Date	Tax Type	Period	Tax	Penalty	Interest To 28-Feb-2024	Total
<hr/>						
	CO-XXX-XXX-XXXX-01					
Unknown	Corporate Income	2019	Unknown	Unknown	Unknown	Unknown
Unknown	Corporate Income	2020		Unknown		Unknown
Unknown	Corporate Income	2021		Unknown		Unknown
Unknown	Corporate Income	2022		Unknown		Unknown
Unknown	Corporate Income	2023		Unknown		Unknown
	WH-XXX-XXX-XXXX-01					
Unknown	Withholding	2019 Annual	Unknown	Unknown	Unknown	Unknown
Unknown	Withholding	01/20 to 12/20		Unknown		Unknown
Unknown	Withholding	01/21 to 12/21		Unknown		Unknown
Unknown	Withholding	01/22 to 12/22		Unknown		Unknown
Unknown	Withholding	01/23 to 12/23		Unknown		Unknown
Unknown	Withholding	1/31/2024		Unknown		Unknown
Sub Total:			0.00	Unknown	0.00	Unknown
Total:			0.00	Unknown	0.00	Unknown

Unknown due to Debtor's failure to file the required returns.

Taxes for years before 2020 and filed after your petition date may not be fully paid through your plan; the remaining balance must be paid upon completion of your case.

Letter ID: LXXXXXX3104
Date: 08/22/24
Prepared By: N. Zainal Abidin
Telephone: (808) 543-6820 x4032

OAHU COLLECTION BRANCH

By: /s/ Valentin A. Gabaon

VALENTIN A. GABAON
Acting Tax Collector