

Fill in this information to identify the case:Debtor Wellmade Floor Coverings International, Inc.United States Bankruptcy Court for the: Northern District of Georgia
(State)Case number 25-58764**Modified Official Form 410
Proof of Claim****04/25**

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.

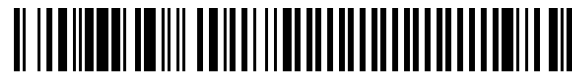
Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, 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>Oregon 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>Oregon Department of Revenue</u> <u>955 Center St NE</u> <u>Salem, OR 97301-2555</u> Contact phone <u>503-507-0294</u> Contact email <u>bonnie.chisman@dor.oregon.gov</u> Uniform claim identifier (if you use one): _____	Where should payments to the creditor be sent? (if different) <u>Oregon Department of Revenue</u> <u>PO Box 14725</u> <u>Salem, OR 97309-5018</u> 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 _____ 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?	<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>8425</u> <u> </u> <u> </u>
7. How much is the claim?	\$ <u>275,759.35</u> 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 health care information. <u>Taxes</u>
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 or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle 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.) 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) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
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 checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____



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 \$3,800* 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 \$17,150*) 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).

\$ 5806.84

☐ 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 4/01/28 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)(3) 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 10/16/2025
MM / DD / YYYY

/s//s/ Bonnie Chisman
Signature

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

Name /s/ Bonnie Chisman
First name Middle name Last name

Title Bankruptcy Technician

Company Oregon Department of Revenue
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) 812-2297 | International (781) 575-4050

Debtor: 25-58764 - Wellmade Floor Coverings International, Inc. District: Northern District of Georgia, Atlanta Division		
Creditor: Oregon Department of Revenue 955 Center St NE Salem, OR, 97301-2555 Phone: 503-507-0294 Phone 2: Fax: Email: bonnie.chisman@dor.oregon.gov	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party:	
Disbursement/Notice Parties: Oregon Department of Revenue PO Box 14725 Salem, OR, 97309-5018 Phone: Phone 2: Fax: E-mail: DISBURSEMENT ADDRESS		
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: Taxes	Last 4 Digits: Yes - 8425	Uniform Claim Identifier:
Total Amount of Claim: 275,759.35	Includes Interest or Charges: Yes	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(8): 5806.84	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: /s/ Bonnie Chisman on 16-Oct-2025 11:16:10 a.m. Pacific Time Title: Bankruptcy Technician Company: Oregon Department of Revenue		

Fill in this information to identify the case:

Debtor 1 WELLMAD FLOOR COVERINGS INTL INC

Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: _____ District of GEORGIA

Case number 25-58764-sms

Official Form 410**Proof of Claim**

04/16

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>Oregon 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>Oregon Department of Revenue</u> Name <u>955 Center St NE</u> Number Street <u>Salem, OR 97301-2555</u> City State ZIP Code Contact phone <u>(503) 507-0294</u> Contact email <u>bonnie.chisman@dor.oregon.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) <u>Oregon Department of Revenue</u> Name <u>PO Box 14725</u> Number Street <u>Salem, OR 97309-5018</u> City State ZIP Code 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 _____ 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: XX-XXX8425

7. How much is the claim? \$ 275,759.35 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 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: \$ _____
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.)

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: _____

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).

Amount entitled to priority

\$ _____

☐ Up to \$2,850* 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 \$12,850*) 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).

\$ 5,806.84

☐ 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 4/01/19 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 10/16/2025
MM / DD / YYYY

/s/ Bonnie Chisman
Signature

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

Name Bonnie Chisman
First name Middle name Last name

Title Bankruptcy Technician

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

Address 955 Center St NE
Number Street

Salem, OR 97301-2555
City State ZIP Code

Contact phone (503) 507-0294 Email bonnie.chisman@dor.oregon.gov



Oregon

Tina Kotek, Governor

Department of Revenue

955 Center St NE

Salem, OR 97301-2555

www.oregon.gov/dor

Oregon Department of Revenue Proof of Claim - Form 410 Attachment

Bankruptcy Case Number: 25-58764-sms

Court: Georgia Northern Bankruptcy Court Atlanta – ECF

Chapter: Chapter 11

Date of Petition: August 4, 2025

Debtor(s): WELLMADE FLOOR COVERINGS INTL INC

Category Type Priority Precautionary

The following claims are for estimated tax where a tax return had not been filed or an appeal has been filed. The claim will be amended when returns are received, or the appeal has been resolved.

Account Name WELLMADE FLOOR COVERINGS INTL INC

Account type	Period	Assessed	Tax	Penalty	Interest	Balance
Corporate Activity	P N Dec 31, 2025	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Corporate Activity	P N Dec 31, 2024	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Corporation	P N Dec 31, 2025	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Corporation	P N Dec 31, 2024	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Statewide Transit	P N Sep 30, 2025	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Withholding	P N Sep 30, 2025	Unassessed	\$0.00	\$0.00	\$0.00	\$0.00
Total:						\$0.00

Category Type Priority

This claim is priority tax pursuant to section 507:

Account Name WELLMADE FLOOR COVERINGS INTL INC

Account type	Period	Assessed	Tax	Penalty	Interest	Balance
Corporate Activity	I N Dec 31, 2023	Oct 2, 2025	\$2,540.00	\$0.00	\$280.06	\$2,820.06
Corporate Activity	I N Dec 31, 2022	Oct 2, 2025	\$2,540.00	\$0.00	\$446.78	\$2,986.78
Total:						\$5,806.84

Category Type Unsecured Non-Priority

Account Name WELLMADE FLOOR COVERINGS INTL INC

Account type	Period	Assessed	Tax	Penalty	Interest	Balance
Corporate Activity	Dec 31, 2023	Oct 2, 2025	\$0.00	\$2,540.00	\$0.00	\$2,540.00
Corporate Activity	Dec 31, 2022	Oct 2, 2025	\$0.00	\$2,540.00	\$0.00	\$2,540.00
Corporate Activity	I N Dec 31, 2021	Oct 2, 2025	\$48,687.00	\$48,687.00	\$10,807.18	\$108,181.18
Corporate Activity	I N Dec 31, 2020	Oct 2, 2025	\$69,272.00	\$69,272.00	\$18,147.33	\$156,691.33
Total:						\$269,952.51

* I This liability will survive this bankruptcy per section 507(a)(8) or 523(a)(1) of the bankruptcy code.

* N No return filed for this period.

* P This period has been listed as a potential tax liability.

1. The undersigned is an agent for the Department of Revenue, state of Oregon, and is authorized to make this proof of claim on behalf of the state of Oregon.
2. The debtor is indebted to the state of Oregon for the sum of \$275,759.35.
3. The amount of all payments on this claim has been credited and deducted for the purposes of making this claim.
4. The ground of liability is taxes due under Oregon Revised Statutes.
5. No note of other negotiable instrument has been received for the account or any part of it except as stated above.
6. No judgment has been rendered on this claim except those attached.
7. This claim is not subject to any setoff or counterclaim except as stated above.
8. Post-petition penalties and interest that are nondischargeable and remain unpaid may be collectible from the debtor.

Penalty for presenting fraudulent claim: Fine of up to \$500,000, imprisonment for up to five years, or both (18 USC Sections 152 and 3571).

/s/ Bonnie Chisman, Bankruptcy Unit
Collection Division
(503) 507-0294