

Fill in this information to identify the case:

Debtor ECom Heights LLC

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

Case number 24-12049

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 Treasury - Internal Revenue Service</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? | Where should payments to the creditor be sent? (if different) |
| | See summary page | Department of Treasury Attn: Ruth Ayling 51 Haddonfield Road Suite 300 Cherry Hill, NJ 08002, USA |
| | Contact phone <u>1-800-973-0424</u> | Contact phone <u>856-792-9327</u> |
| | Contact email <u>ruth.a.ayling@irs.gov</u> | Contact email <u>ruth.a.ayling@irs.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 _____ 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: 9974 ____

7. How much is the claim? \$ 152457.33. 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 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: see attachment



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.

| | |
|---|------------------------------------|
| <input type="checkbox"/> No | |
| <input checked="" type="checkbox"/> Yes. Check all that apply: | Amount entitled to priority |
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). | \$ _____ |
| <input type="checkbox"/> 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). | \$ _____ |
| <input type="checkbox"/> 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). | \$ _____ |
| <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). | \$ <u>11114.85</u> |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). | \$ _____ |
| <input type="checkbox"/> 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 05/29/2024
MM / DD / YYYY

/s//s/Ruth Ayling
Signature

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

Name /s/Ruth Ayling
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service
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) 967-0496 | International +1 (310) 751-2696

| | | |
|---|---|----------------------------------|
| Debtor: 24-12049 - ECom Heights LLC | | |
| District: District of New Jersey, Trenton Division | | |
| Creditor: Department of Treasury - Internal Revenue Service P.O. Box 7346 Philadelphia , PA, 19101 USA Phone: 1-800-973-0424 Phone 2: Fax: Email: ruth.a.ayling@irs.gov | Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement: | |
| | Has Related Claim: No Related Claim Filed By: | |
| | Filing Party: Creditor | |
| Disbursement/Notice Parties: Department of Treasury Attn: Ruth Ayling 51 Haddonfield Road Suite 300 Cherry Hill, NJ, 08002 USA Phone: 856-792-9327 Phone 2: Fax: 855-322-5682 E-mail: ruth.a.ayling@irs.gov DISBURSEMENT ADDRESS | | |
| Other Names Used with Debtor: | Amends Claim: No Acquired Claim: No | |
| Basis of Claim: taxes | Last 4 Digits: Yes - 9974 | Uniform Claim Identifier: |
| Total Amount of Claim: 152457.33 | Includes Interest or Charges: Yes | |
| Has Priority Claim: Yes | Priority Under: 11 U.S.C. §507(a)(8): 11114.85 | |
| Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: Yes, see attachment | Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured: | |
| Submitted By: /s/Ruth Ayling on 29-May-2024 7:15:46 a.m. Eastern Time Title: Bankruptcy Specialist Company: Internal Revenue Service | | |

Fill in this information to identify the case:

Debtor 1 ECOM HEIGHTS LLC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: District of NEW JERSEY

Case number 24-12049

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 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

| | | |
|--|--|---|
| <p>1. Who is the current creditor?</p> | <p>Department of Treasury - Internal Revenue Service _____ Creditor Number : _____</p> <p>Name of the current creditor (the person or entity to be paid for this claim)</p> <p>Other names the creditor used with the debtor _____</p> | |
| <p>2. Has this claim been acquired from someone else?</p> | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. From whom? _____</p> | |
| <p>3. Where should notices and payments to the creditor be sent?</p> <p>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</p> | <p>Where should notices to the creditor be sent?</p> <p>Internal Revenue Service _____</p> <p>Name _____</p> <p>P.O. Box 7346 _____</p> <p>Number _____ Street _____</p> <p>Philadelphia PA 19101-7346 _____</p> <p>City _____ State _____ ZIP Code _____</p> <p>Contact phone <u>1-800-973-0424</u> _____</p> <p>Contact email _____</p> | <p>Where should payments to the creditor be sent? (if different)</p> <p>Internal Revenue Service _____</p> <p>Name _____</p> <p>51 Haddonfield Road Suite 300 _____</p> <p>Number _____ Street _____</p> <p>Cherry Hill NJ 08002 _____</p> <p>City _____ State _____ ZIP Code _____</p> <p>Contact phone <u>856-792-9327</u> _____</p> <p>Contact email <u>Ruth.A.Ayling@irs.gov</u> _____</p> |
| <p>Uniform claim identifier for electronic payments in chapter 13 (if you use one):</p> <p>_____</p> | | |
| <p>4. Does this claim amend one already filed?</p> | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____</p> <p style="text-align: right;">Filed on _____</p> <p style="text-align: right;">MM / DD / YYYY</p> | |
| <p>5. Do you know if anyone else has filed a proof of claim for this claim?</p> | <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Who made the earlier filing? _____</p> | |

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: See Attachment _____

7. How much is the claim? \$ 152,457.33. 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: See attachment _____

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

- No
 Yes. *Check one:*

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

| | Amount entitled to priority |
|---|-----------------------------|
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). | \$ _____ |
| <input type="checkbox"/> 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). | \$ _____ |
| <input type="checkbox"/> 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). | \$ _____ |
| <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). | \$ <u>11,114.85</u> |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). | \$ _____ |
| <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies. | \$ _____ |

* Amounts are subject to adjustment on 04/01/25 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 05/24/2024
MM / DD / YYYY

/s/ RUTH AYLING

Signature

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

| | | |
|---------------|--|--------------------------------------|
| Name | <u>RUTH</u> | <u>AYLING</u> |
| | <small>First name</small> | <small>Middle name Last name</small> |
| Title | <u>Bankruptcy Specialist</u> | |
| Company | <u>Internal Revenue Service</u> | |
| | <small>Identify the corporate servicer as the company if the authorized agent is a servicer.</small> | |
| Address | <u>51 Haddonfield Road Suite 300</u> | |
| | <small>Number</small> | <small>Street</small> |
| | <u>Cherry Hill</u> | <u>NJ 08002</u> |
| | <small>City</small> | <small>State ZIP Code</small> |
| Contact phone | <u>856-792-9327</u> | Email <u>Ruth.A.Ayling@irs.gov</u> |

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: ECOM HEIGHTS LLC

85 WEST STREET
WALPOLE , MA 02081

Case Number
24-12049

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
02/28/2024

The United States has the right of 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 by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

IRS reserves the right to Amend the claim upon a thorough examination

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

| <i>Taxpayer ID Number</i> | <i>Kind of Tax</i> | <i>Tax Period</i> | <i>Date Tax Assessed</i> | <i>Tax Due</i> | <i>Interest to Petition Date</i> |
|---------------------------|--------------------|-------------------|--------------------------|----------------|----------------------------------|
| XX-XXX9974 | CORP-INC | 12/31/2020 | 05/30/2022 | \$0.00 | \$297.17 |
| XX-XXX9974 | MISC PEN | 11/30/2021 | 11/28/2022 | \$0.00 | \$0.00 |
| XX-XXX9974 | CORP-INC | 11/30/2021 | 08/24/2022 | \$0.00 | \$10,817.68 |
| | | | | \$0.00 | \$11,114.85 |

Total Amount of Unsecured Priority Claims: \$11,114.85

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$141,342.48

Total Amount of Unsecured General Claims: \$141,342.48