Fill in this information to identify the case:

Debtor Multi-Color Corporation

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

Case number 26-10910

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?**

City of Bowling Green, KY

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?**

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)
City of Bowling Green, KY Attn Dept of Law PO Box 430 Bowling Green, KY 42102	
Contact phone 270-393-3000	Contact phone _____
Contact email Hillary.Hightower@bgky.org	Contact email _____

Uniform claim identifier (if you use one):

_ _

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? _____



26109102604160000000000003

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: 5853

7. **How much is the claim?** $ 1941.08 . **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.

2023 Employee Wages Tax, 2024 Personal Property Tax

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: _____



26109102604160000000000003

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:*

	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 $3,800* 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).	$ 1941.08
☐ 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.

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 04/16/2026
MM / DD / YYYY

/s/Hillary M. Hightower
Signature

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

Name: Hillary M. Hightower
First name | Middle name | Last name

Title: City Attorney

Company: City of Bowling Green, KY
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

Contact phone _____ Email _____



26109102604160000000000003

Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 967-1788 | International (310) 751-2688

Debtor:
26-10910 - Multi-Color Corporation
District:
District of New Jersey, Trenton Division

Creditor:
City of Bowling Green, KY
Attn Dept of Law
PO Box 430

Bowling Green, KY, 42102

Phone:
270-393-3000
Phone 2:
Fax:
Email:
Hillary.Hightower@bgky.org

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:
2023 Employee Wages Tax, 2024 Personal Property Tax

Last 4 Digits:
Yes - 5853

Uniform Claim Identifier:

Total Amount of Claim:
1941.08

Includes Interest or Charges:
Yes

Has Priority Claim:
Yes

Priority Under:
11 U.S.C. §507(a)(8): 1941.08

Has Secured Claim:
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:
Hillary M. Hightower on 16-Apr-2026 8:00:41 a.m. Pacific Time
Title:
City Attorney
Company:
City of Bowling Green, KY

VN: 62676081DF623E2CD6ACD4E58C648341

Fill in this information to identify the case:

Debtor 1 MULTI-COLOR CORPORATION

Debtor 2 (Spouse, if filing) _____

United States Bankruptcy Court for the: District of New Jersey

Case number 26-10910 (mbk)

Official Form 410

Proof of Claim

12/24

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?**

City of Bowling Green, KY
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?**
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)
City of Bowling Green, Attn. Dept of Law Name	_____ Name
PO Box 430 Number Street	_____ Number Street
Bowling Green KY 42102 City State ZIP Code	_____ City State ZIP Code
Contact phone 270-393-3000	Contact phone _____
Contact email Hillary.Hightower@bgky.org	Contact email _____

Uniform claim identifier (if you use one):

_ _

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: 5 8 5 3

7. **How much is the claim?** $ 1,941.08 . **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.
   Emp Wage Tax 2nd Qt 2023 and 2024 Personal Property Tax

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)?**

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 one:*

	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).	$ 1,941.08
☐ 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)(3) authorizes courts to establish local rules specifying what a signature is.

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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 04/16/2026
MM / DD / YYYY

/s/ Hillary M. Hightower
Signature

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

Name: Hillary M. Hightower
First name | Middle name | Last name

Title: City Attorney

Company: City of Bowling Green, KY
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 1017 College St
Number Street

Bowling Green | KY | 42101
City | State | ZIP Code

Contact phone: 270-393-3000

Email: Hillary.Hightower@bgky.org

City of Bowling Green KY
Office of Occupational Licensing
1017 College St
PO Box 1410
Bowling Green KY 42102-1410
Phone: (270) 393-3000 Fax:(270) 393-3636
Website: www.bgky.org/finance/license

4/15/2026

Account Number : 00136977-001

MULTI-COLOR CORPORATION
6111 N RIVER RD FL 8
ROSEMONT IL 60018-5158

Full Account Invoice - City Occupational Taxes

Tax Category	Period & Year	Return Due Date	Base Tax Due	Penalty	Interest	Total Payment Due If Paid within 30
EMP WAGE	2ND QUARTER - 2023	07/28/2023	$0.00	$0.00	$5.18	$5.18
EMP WAGE	2ND QUARTER - 2023	07/28/2023	$0.00	$82.57	$0.00	$82.57
EMP WAGE	2ND QUARTER - 2023	07/28/2023	$0.00	$0.00	$145.12	$145.12
			$0.00	**$82.57**	**$150.30**	**$232.87**
			Total Tax	**Total Pen.**	**Total Int.**	**Total Due ****

***Interest increases 1% per month, Penalty 5% per Month not to Exceed 25% (Minimum Penalty is $25.00)**

Current Unfiled Delinquencies

Tax Category	Period & Year	Original Due Date
NET PROFIT	DECFYE - 2022	04/14/2023
NET PROFIT	DECFYE - 2023	04/15/2024
NET PROFIT	DECFYE - 2024	11/03/2025
EMP WAGE AR	ANNUAL - 2024	04/15/2025

CITY OF BOWLING GREEN, KENTUCKY
1017 COLLEGE STREET
CITY HALL ANNEX
BOWLING GREEN KY 42102-1410

2024 PROPERTY TAX NOTICE
THE ASSESSMENT DATE FOR TAXES ON THIS NOTICE IS JANUARY 1, 2024
(270) 393-3000
WWW.BGKY.ORG

PROPERTY TAX REPRINT

MULTI COLOR CORPORATION
4053 CLOUGH WOODS DR
BATAVIA OH 45103-2587

REAL ESTATE PARCEL #	INVOICE NUMBER
	2024-00004155

DESCRIPTION
PERSONAL PROPERTY

MORTGAGE COMPANY REQUESTING COPY OF TAX BILL

MEMO TO TAXPAYERS
PAYMENT DUE BY 12/31/2024 TO AVOID 10% LATE FEE. ONLINE PAYMENT AVAILABLE AT WWW.BGKY.ORG. DROP BOX LOCATED AT FRONT DOOR OF ANNEX.

TAXING DISTRICTS	TAX RATE PER $100
CITY OF BOWLING GREEN	0.2600
CITY SCHOOL SYSTEM	0.8480

PROPERTY ASSESSMENT CALCULATION	
ASSESSED VALUE	$559,145.00
EXEMPTIONS	$0.00
TAXABLE VALUE	$559,145.00

Exemptions Listed Above:
AG=Agriculture HE=Homestead, DI=Disability

BILLING CODE	BILLING AMT	LATE FEES	FINANCE CHG	PAYMENTS	REMAINING
Personal Property - City Tax	$1,453.78	$145.38	$109.05	$0.00	$1,708.21
TOTALS:	**$1,453.78**	**$145.38**	**$109.05**	**$0.00**	**$1,708.21**

MB-263455%

Please do not mail cash. To ensure proper credit, please write your bill number on your check. Your cancelled check is your receipt.

MAKE YOUR CHECK PAYABLE TO:

CITY OF BOWLING GREEN KY
DEPARTMENT OF FINANCE
PO BOX 1410
BOWLING GREEN KY 42102-1410

Printed: 4/15/2026 10:32:55 AM