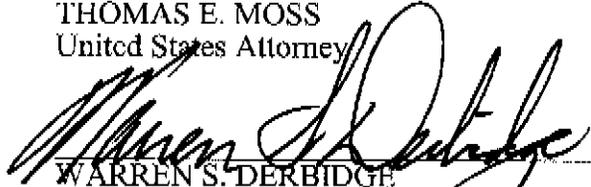


1 Form 1040: periods ending 12/31/2001 and 12/31/2002

2 Wherefore, for the reasons stated above, the United States prays that confirmation of
3 Debtors' Chapter 13 Plan be denied.

4 DATED this 22nd day of December, 2003.

5
6 THOMAS E. MOSS
United States Attorney

7 
8 WARREN S. DERBIDGE
9 Assistant United States Attorney

CBZ

UNITED STATES BANKRUPTCY COURT IDAHO DISTRICT OF IDAHO PROOF OF CLAIM

Name of Debtor GERALD & ONA LINDSEY

Case Number 03-21652 - 13

U.S. COURTS 03 NOV -6 AM 10:17 REC'D FILED CAMERON S. BURKE CLERK IDAHO THIS SPACE IS FOR COURT USE ONLY

NOTICE: This form should not be used to request a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (The person or entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Name and addresses where notices should be sent: Internal Revenue Service INTERNAL REVENUE SERVICE 915 2ND AVE Stop W244 SEATTLE, WA 98174 Telephone number: (206) 220-5408 Creditor #:

Check box if you have never received any notices from the bankruptcy court in this case. Check box if the address differs from the address on the envelope sent to you by the court.

Account or other number by which creditor identifies debtor: see attachment

Check here replaces if this claim amends a previously filed claim, dated:

1. Basis for Claim: Goods sold, Services performed, Money loaned, Personal injury/wrongful death, Taxes, Other

Retiree benefits as defined in 11 U.S.C. § 1114(a), Wages, salaries, and compensation (fill out below), Your SS #: Unpaid compensation for services performed from to (date) (date)

2. Date debt was incurred: see attachment

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$ 3,282,634.53 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim. Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: Real Estate, Motor Vehicle, Other see below. Value of Collateral: \$ see below. All of debtor(s) right, title and interest to property - 26 U.S.C. § 6321. Amount of arrearage and other charges at time case filed included in secured claim, if any: \$3,279,634.53

6. Unsecured Priority Claim. Check this box if you have an unsecured priority claim. Amount entitled to priority \$ 3,000.00. Specify the priority of the claim: Wages, salaries, or commissions (up to \$4,650),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). Up to \$2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(). * Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

THIS SPACE IS FOR COURT USE ONLY EXHIBIT A 2

8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date 11/04/2003

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Steve Hansen Insolvency Manager

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: GERALD & ONA LINDSEY
HC01 BOX 109B
WHITEBIRD, ID 83554

Docket Number

03-21652

Type of Bankruptcy Case

Chapter 13

Date of Petition

10/15/2003

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to set off 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.

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
519-30-8816	INCOME	12/31/1997	11/26/2001	\$545,483.15	\$354,890.86	\$267,029.11	10/23/2002	IDAHO
519-30-8816	INCOME	12/31/1998	11/26/2001	\$1,282,598.66	\$344,280.29	\$485,352.46	10/23/2002	IDAHO
				\$1,828,081.81	\$699,171.15	\$752,381.57	10/23/2002	SECRETARY OF

Total Amount of Secured Claims: **\$3,279,834.53**

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

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
519-30-8816	INCOME	12/31/2001	1 Unfiled Return	\$1,500.00	\$0.00
519-30-8816	INCOME	12/31/2002	1 Unfiled Return	\$1,500.00	\$0.00
				\$3,000.00	\$0.00

Total Amount of Unsecured Priority Claims: **\$3,000.00**

1. AN ESTIMATED TAX CLAIM HAS BEEN FILED. THE DEBTOR HAS FAILED TO FILE THE RETURN FOR THIS PERIOD. ONCE THE RETURN IS FILED AND ASSESSED, THIS CLAIM WILL BE ADJUSTED.

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 10/23/2002 - 10:45AM Recording Number: 424948 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #12 Lien Unit Phone: (206) 220-5596	IRS Serial Number: 840206637

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
GERALD A & ONA L LINDSEY

Residence :
HC01 BOX 109A
WHITEBIRD, ID 83554-9709

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1997	519-30-8816	11/30/1998	12/30/2008	
1040	12/31/1997	519-30-8816	11/26/2001	12/26/2011	1050246.94
1040	12/31/1998	519-30-8816	10/04/1999	11/03/2009	
1040	12/31/1998	519-30-8816	11/26/2001	12/26/2011	1900277.13

Filed at: COUNTY RECORDER
IDAHO
Grangeville, ID 83530

Total | \$ 2950524.07

This notice was prepared and executed at SEATTLE, WA
on this, the 17th day of October, 2002.

Authorizing Official:
BRETT HEINER

Title:
REVENUE OFFICER 32-03-3836

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 10/23/2002 - 00:00AM Recording Number: UCC Number : I 2458 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #12 Lien Unit Phone: (206) 220-5596	IRS Serial Number: 840206638

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
GERALD A & ONA L LINDSEY

Residence :
HC01 BOX 109A
WHITEBIRD, ID 83554-9709

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1997	519-30-8816	11/30/1998	12/30/2008	
1040	12/31/1997	519-30-8816	11/26/2001	12/26/2011	1050246.94
1040	12/31/1998	519-30-8816	10/04/1999	11/03/2009	
1040	12/31/1998	519-30-8816	11/26/2001	12/26/2011	1900277.13

Filed at: UCC DIVISION SECRETARY OF STATE Boise, ID 83720	Total \$ 2950524.07
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This notice was prepared and executed at SEATTLE, WA
on this, the 17th day of October, 2002.

Authorizing Official: BRETT HEINER	Title: REVENUE OFFICER
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