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UNITED STATES BANKRUPTCY COURT    IDAHO    DISTRICT OF    IDAHO		PROOF OF CLAIM
Name of Debtor GERALD & ONA LINDSEY		Case Number 03-21652 - 13
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. J 503.		
Name of Creditor (The person or entity to whom the debtor owes money or property):  Department of the Treasury - Internal Revenue Service		U.S. COURT'S  03 NOV -6 AM 10: 17  REC'D _____ FILED _____ CAMERON S. BURKE, CLERK, IDAHO
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 #:		
Account or other number by which creditor identifies debtor:  see attachment		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. <input type="checkbox"/>  Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/>  Check box if the address differs from the address on the envelope sent to you by the court. <input type="checkbox"/>  Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____
<b>1. Basis for Claim</b>		
<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. J 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ (date) to _____ (date)
<b>2. Date debt was incurred:</b> see attachment		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>3,282,634.53</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input checked="" type="checkbox"/> 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.		
<b>5. Secured Claim.</b> <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>see below</u> *  Value of Collateral: \$ <u>see below</u> *  <small>* All of debtor(s) right, title and interest to property - 26 U.S.C J 6321.</small>  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>3,279,634.53</u>		<b>6. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>3,000.00</u> Specify the priority of the claim: <input type="checkbox"/> 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. J 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. J 507(a)(4). <input type="checkbox"/> 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. J 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. J 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. J 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. J 507(a)(____). <small>* 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.</small>
<b>7. Credits:</b> 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
<b>8. Supporting Documents:</b> 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.		
<b>9. Date-Stamped Copy:</b> 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): <u>Steve Lerner</u> Insolvency Manager	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. J J 152 and 3571.		

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# 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	SECRETARY OF ST
				\$1,828,081.81	\$699,171.15	\$752,381.57	10/23/2002	SECRETARY OF ST

Total Amount of Secured Claims: **\$3,279,634.53**

## 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**

2 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.

## COURT RECORDING DATA

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
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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	32-03-3836
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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  
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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

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

Authorizing Official:  
BRETT HEINER

Title:  
REVENUE OFFICER