

UNITED STATES BANKRUPTCY COURT <u>IDAHO</u> DISTRICT OF <u>IDAHO</u>		PROOF OF CLAIM
Name of Debtor FRANK & SYDNEY L GUTIERREZ CHAPIN		Case Number 02-20218 - 04.11
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. § 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. COURTS 02 JUL 25 AM 10:43 REC'D - CLERK CAMERON BURKE IDAHO THIS SPACE IS FOR COURT USE ONLY
Name and addresses where notices should be sent: Internal Revenue Service INTERNAL REVENUE SERVICE 550 W Fort St. MSC 041 BOISE, ID 83724-0041		
Telephone number: (208) 334-1360 Creditor #:		
Account or other number by which creditor identifies debtor: see attachment		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <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. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ (date) to _____ (date)		
2. Date debt was incurred: see attachment		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>763,007.59</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.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		6. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority <u>\$443,262.59</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. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 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. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> 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
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 07/25/2002	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>Norma Marroquin</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. §§ 152 and 3571.		

27

Proof of Claim for Internal Revenue Taxes

Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: FRANK & SYDNEY L GUTIERREZ CHAPIN
PO BOX 2028
SANDPOINT, ID 83864

Docket Number	02-20218
Type of Bankruptcy Case	Chapter 11
Date of Petition	02/02/2002

This claim is not subject to any setoff or counterclaim.

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
518-44-6544	INCOME	12/31/1993	3 Unassessed Exam Liab	\$63,854.00	\$59,408.59
268-38-7542	INCOME	12/31/1998	8 UNFILED RETURN	\$40,000.00	\$0.00
518-44-6544	INCOME	12/31/1998	8 UNFILED RETURN	\$40,000.00	\$0.00
268-38-7542	INCOME	12/31/1999	8 UNFILED RETURN	\$40,000.00	\$0.00
518-44-6544	INCOME	12/31/1999	8 UNFILED RETURN	\$40,000.00	\$0.00
268-38-7542	INCOME	12/31/2000	8 UNFILED RETURN	\$40,000.00	\$0.00
518-44-6544	INCOME	12/31/2000	8 UNFILED RETURN	\$40,000.00	\$0.00
268-38-7542	INCOME	12/31/2001	8 UNFILED RETURN	\$40,000.00	\$0.00
518-44-6544	INCOME	12/31/2001	8 UNFILED RETURN	\$40,000.00	\$0.00
				\$383,854.00	\$59,408.59

Total Amount of Unsecured Priority Claims: **\$443,262.59**

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
268-38-7542	INCOME	12/31/1994	8 UNFILED RETURN	\$45,720.00	\$0.00
518-44-6544	INCOME	12/31/1994	8 UNFILED RETURN	\$45,720.00	\$0.00
268-38-7542	INCOME	12/31/1995	8 UNFILED RETURN	\$12,412.00	\$0.00
518-44-6544	INCOME	12/31/1995	8 UNFILED RETURN	\$12,412.00	\$0.00
268-38-7542	INCOME	12/31/1996	8 UNFILED RETURN	\$53,859.00	\$0.00
518-44-6544	INCOME	12/31/1996	8 UNFILED RETURN	\$53,859.00	\$0.00
268-38-7542	INCOME	12/31/1997	8 UNFILED RETURN	\$40,156.00	\$0.00
518-44-6544	INCOME	12/31/1997	8 UNFILED RETURN	\$40,156.00	\$0.00
				\$304,294.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$15,451.00

Total Amount of Unsecured General Claims: **\$319,745.00**

3 AN UNASSESSED LIABILITY TAX CLAIM HAS BEEN FILED FOR THE PERIOD STATED DUE TO PROPOSED A ADDITIONAL ASSESSMENT OF TAX IN AN ONGOING EXAMINATION. FURTHER REVISION OF THIS CLAIM, TO INCREASE OR DECREASE, MAY BE NECESSARY AFTER COMPLETION OF THE EXAMINATION.

8 AN ESTIMATED TAX CLAIM HAS BEEN FILED BECAUSE THE DEBTOR HAS FAILED TO FILE THE RETURN FOR THIS PERIOD. AFTER THE RETURN HAS BEEN FILED AND ASSSESSED THIS CLAIM WILL BE ADJUSTED AS NECESSARY.