

**United States Bankruptcy Court**  
**District of IDAHO • Sub-district of COEUR D'ALENE**

**PROOF OF CLAIM**  
 THIS SPACE IS FOR COURT USE ONLY  
 U.S. COURTS

Name of Debtor(s):  FRANK L CHAPIN  SYDNEY L GUTIERREZ-CHAPIN	Case Number:  02-20218
	Chapter:  11
	Trustee:  None

03 FEB 28 PM 1:48  
 RECEIVED  
 CAMERON S BONKE  
 CLERK  
 IDAHO

NOTE: This form should not be used to make 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 U.S.C. §503

Name of Creditor (The person or other entity to whom the debtor owes money or property):  Idaho State Tax Commission	<input type="checkbox"/> 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 address where notices should be sent: Idaho State Tax Commission Bankruptcy Unit P.O. Box 36 Boise, ID 83722	<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.

Account or other number by which identifies debtor:  SEE ATTACHMENT	Check below if this claim: <input type="checkbox"/> Replaces a previously filed claim dated: <input type="checkbox"/> Amends a previously filed claim dated:
---	--

**1. Basis for Claim**

<input type="checkbox"/> Goods sold	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114
<input type="checkbox"/> Services performed	<input type="checkbox"/> Wages, Salaries and compensation (fill out below)
<input type="checkbox"/> Money loaned	Your SS #:
<input type="checkbox"/> Personal injury/wrongful death	Unpaid compensation for services performed
<input checked="" type="checkbox"/> Taxes	from _____ to _____
<input type="checkbox"/> Other	(date) (date)

**UNLIQUIDATED LIABILITIES**

<b>2. Date debt was incurred:</b>  SEE ATTACHMENT	<b>3. If court Judgment, date obtained:</b>
---	---

<b>4. Secured Claim</b> <input type="checkbox"/> Check box if your claim is secured by collateral (including a right of setoff) <b>Brief Description of Collateral:</b> See below <b>Value of Collateral:</b>  <b>Amount of arrearage and other charges at time the case was filed included in secured claim, if any:</b>	<b>5. Unsecured Priority Claim</b> <input checked="" type="checkbox"/> Check box if you have an unsecured priority claim <b>Amount entitled to priority:</b> \$11,085.44 <b>Specify Priority Of Claim:</b> <input type="checkbox"/> Wages, Salaries, or commissions (up to \$4650)* 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 \$2100* 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 a 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)( )
--	---

<b>6. Total Amount of Claim at Time Case was Filed</b>	* 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.
SECURED \$0.00	
UNSECURED PRIORITY \$11,085.44	
UNSECURED GENERAL \$14,121.05	
<b>TOTAL \$25,206.49</b>	

<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  28
<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. <b>DO NOT SEND ORIGINAL DOCUMENTS.</b> If the documents are not available, please explain. If the documents are voluminous, attach a summary.	
<b>9. Date Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.	
Date: 02/27/2003 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim  Carolyn K... Bankruptcy Unit Tel. (208) 334-7645	

**Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 year, or both. 18 U.S.C. §152 and §3571**