

UNITED STATES BANKRUPTCY COURT
 BOISE OFFICE District of SOUTHERN IDAHO

PROOF OF CLAIM
 Chapter
 12
 Proof of Claim Form and Supporting Documents are to be filed in DUPLICATE on Chapter 12 and 13 cases.

U.S. COURTS
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 CAMERON S. BURKE
 CLERK IDAHO
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In RE: (Name of Debtor) TERRY HIPWELL
 (Name of Assoc Debtor)

Case Number: 9602095

NAME AND MAILING ADDRESS OF CREDITOR (The person or other entity to whom the debtor owes money or property):
 Idaho State Tax Commission
 P.O. Box 36
 Boise, Idaho 83722

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 11 USC 503.

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR
 SSN/EIN 519862600 A/TIN

This claim AMENDS a previously filed claim dated: 04/18/1997

1. BASIS FOR CLAIM: Taxes

2. DATE DEBT WAS INCURRED:
 TAX PERIOD(S): See Attached Documents

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code, all claims are classified as one or more of the following:
 a. Secured b. Unsecured Nonpriority c. Unsecured Priority
 It is possible for part of a claim to be in one category and part in another. COMPLETE THE APPROPRIATE BOX (or boxes) that best describes your claim and STATE THE AMOUNT OF THE CLAIM AT THE TIME THE CASE WAS FILED.

SECURED CLAIM: \$0.00
 Attach evidence of perfection of security interest
 Brief description of Collateral: Taxes
 Amount of Arrearage and other charges at time case was filed included in secured claim above, if any:

UNSECURED PRIORITY CLAIM: \$927.92
 SPECIFY THE PRIORITY OF THE CLAIM: Taxes

UNSECURED CLAIM: \$0.00
 A claim is unsecured if there is not collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

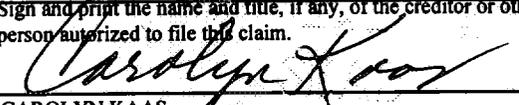
5. TOTAL AMOUNT OF CLAIMS AT TIME CASE FILED:
 UNSECURED: \$0.00 SECURED: \$0.00 PRIORITY: \$927.92 TOTAL: \$927.92
 Check if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND OFFSETS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to the debtor.
 Refund due: \$0.00

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7. SUPPORTING DOCUMENTS: ATTACH COPIES OF SUPPORTING DOCUMENTS.

Date:
 August 20, 1998

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim.

 CAROLYN KAAS
 Bankruptcy Department
 Telephone: (208)334- 7645