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UNITED STATES BANKRUPTCY COURT IDAHO DISTRICT OF IDAHO **PROOF OF CLAIM**

Name of Debtor: ALLISON A HELTON & LUKE A LARSEN Case Number: 99-02605 -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. § 503.

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

Name and addresses where notices should be sent: Internal Revenue Service, 550 West Fort St MSC 041, Stop SPF, Boise, ID 83724-0041

Telephone number: (208) 334-1360 Creditor #:

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.

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.

THIS SPACE IS FOR COURT USE ONLY

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: \$ 10,857.88

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 _____

Value of Collateral: \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

6. Unsecured Priority Claim.

Check this box if you have an unsecured priority claim

Amount entitled to priority \$ 10,019.74

Specify the priority of the claim:

Wages, salaries, or commissions (up to \$4000),* 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 \$1800* 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 4/1/98 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.

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.

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Date: 10/19/1999

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): Chief, Special Procedures

Proof of Claim for Internal Revenue Taxes

Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: ALLISON A HELTON & LUKE A LARSEN
4202 N CHRISTINE ST
BOISE, ID 83704

Docket Number

99-02605

Type of Bankruptcy Case

Chapter 13

Date of Petition

10/07/1999

This claim is not subject to any setoff or counterclaim.

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

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
518-92-9720	INCOME	12/31/1997	06/01/1998	\$5,829.35	\$742.77
518-92-9720	INCOME	12/31/1998	07/05/1999	<u>\$3,307.00</u>	<u>\$140.62</u>
				\$9,136.35	\$883.39

Total Amount of Unsecured Priority Claims: \$10,019.74

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$838.14

Total Amount of Unsecured General Claims: \$838.14