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|---|--|---|-----------------------|
| UNITED STATES BANKRUPTCY COURT | | DISTRICT OF MONTANA | PROOF OF CLAIM |
| Name of Debtor GREGORY B. & LAURIE L DUNCAN | | Case Number 07-61053-RBK | |
| 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 U.S.C. § 503. | | | |
| Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service | | <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. <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. | |
| Name and address where notices should be sent: Internal Revenue Service 600 17th Street 12th Floor North Tower Stop 5012DEN Denver, CO 80202-2490 Telephone number: (303) 446-1487 Creditor #:645567 | | | |
| Last four digits of account or other number by which creditor identifies debtor: see attachment | | | |
| 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) Last four digits of 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. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. | | | |
| Unsecured Nonpriority Claim \$ 83,371.25 <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. | | Secured Claim. <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> *All of debtor(s) right, title and interest to property - 26 U.S.C § 6321. Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>1,721,821.50</u> | |
| Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ <u>254,199.88</u> Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). | | <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 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 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. | |
| 5. Total Amount of Claim at Time Case Filed: \$ <u>83,371.25</u> (unsecured) <u>1,721,821.50</u> (secured) <u>254,199.88</u> (priority) <u>2,059,392.63</u> (Total) | | | |
| <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. | | | |
| 6. 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 | |
| 7. 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. | | | |
| 8. 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 10/19/2007 | 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):  /s/ PATRICIA MURPHY, Insolvency Advisor | | |

Proof of Claim for Internal Revenue Taxes



Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: GREGORY B. & LAURIE L DUNCAN
P.O. BOX 490
WHITEFISH, MT 59937

| | |
|-------------------------|--------------|
| Docket Number | 07-61053-RBK |
| Type of Bankruptcy Case | Chapter 11 |
| Date of Petition | 09/11/2007 |

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 setoff 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 |
|--------------------|-------------|------------|-------------------|---------------------|--------------------------|---------------------------|--------------------------------|-----------------|
| XXX-XX-1193 | INCOME | 12/31/2002 | 12/08/2003 | \$0.00 | \$0.00 | \$49,211.59 | 01/31/2006 | Flathead County |
| XXX-XX-1193 | INCOME | 12/31/2003 | 10/17/2005 | \$418,435.00 | \$234,728.52 | \$104,926.88 | 02/23/2006 | Flathead County |
| XXX-XX-1193 | INCOME | 12/31/2004 | 05/29/2006 | \$504,000.00 | \$264,386.56 | \$96,961.61 | 08/30/2006 | Flathead County |
| XXX-XX-1193 | IRC 6672 | 12/31/2005 | 04/30/2007 | \$0.00 | \$0.00 | \$124.92 | 06/06/2007 | Flathead County |
| XXX-XX-0996 | IRC 6672 | 12/31/2005 | 04/30/2007 | \$0.00 | \$0.00 | \$124.92 | 06/06/2007 | Flathead County |
| XXX-XX-1193 | IRC 6672 | 03/31/2006 | 04/30/2007 | \$11,796.58 | \$0.00 | \$351.56 | 06/06/2007 | Flathead County |
| XXX-XX-0996 | IRC 6672 | 03/31/2006 | 04/30/2007 | \$11,796.58 | \$0.00 | \$351.56 | 06/06/2007 | Flathead County |
| XXX-XX-1193 | IRC 6672 | 06/30/2006 | 04/30/2007 | \$11,956.29 | \$0.00 | \$356.32 | 06/06/2007 | Flathead County |
| XXX-XX-0996 | IRC 6672 | 06/30/2006 | 04/30/2007 | \$11,956.29 | \$0.00 | \$356.32 | 06/06/2007 | Flathead County |
| | | | | <u>\$969,940.74</u> | <u>\$499,115.08</u> | <u>\$252,765.68</u> | | |

Total Amount of Secured Claims: **\$1,721,821.50**

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 |
|--------------------|-------------|------------|-------------------|---------------------|---------------------------|
| XXX-XX-1193 | INCOME | 12/31/2005 | 09/17/2007 | \$227,145.00 | \$26,554.88 |
| XXX-XX-1193 | INCOME | 12/31/2006 | d NOT FILED | \$500.00 | \$0.00 |
| | | | | <u>\$227,645.00</u> | <u>\$26,554.88</u> |

Total Amount of Unsecured Priority Claims: **\$254,199.88**

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$83,371.25

Total Amount of Unsecured General Claims: **\$83,371.25**

Both debtors are responsible for the Trust Fund Recovery Assessment. However, once the full amount of \$24,585.67 is paid by either debtor, both assessments will be satisfied.

d THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 01/31/2006 - 08:00AM
Recording Number: 200603108000
UCC Number :
Liber :
Page :

BANKRUPTCY DOCKET: 07-61053-RBK@MT

Area: SMALL BUSINESS/SELF EMPLOYED #6
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 268908906

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
GREGORY B & LAURIE L DUNCAN

Residence :
PO BOX 490
WHITEFISH, MT 59937-0490

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 | 12/31/1996 | XXX-XX-1193 | 06/25/2001 | 07/25/2011 | \$245,858.84 |
| 1040 | 12/31/2000 | XXX-XX-1193 | 04/15/2002 | 05/15/2012 | \$951.86 |
| 1040 | 12/31/2002 | XXX-XX-1193 | 12/08/2003 | 01/07/2014 | \$232,361.18 |

| | | |
|--|-------|--------------|
| Filed at: Clerk and Recorder Flathead County Kalispell, MT 59901 | Total | \$479,171.88 |
|--|-------|--------------|

This notice was prepared and executed at DENVER, CO
on this, the 18th day of January, 2006.

| | | |
|--|---------------------------|------------|
| Authorizing Official: RODNEY J. AYRES | Title: REVENUE OFFICER | 26-05-4765 |
|--|---------------------------|------------|

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 02/23/2006 - 11:35AM
Recording Number: 200605411350
UCC Number :
Liber :
Page :

BANKRUPTCY DOCKET: 07-61053-RBK@MT

Area: SMALL BUSINESS/SELF EMPLOYED #6
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 273183706

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
GREGORY B & LAURIE L DUNCAN

Residence :
PO BOX 490
WHITEFISH, MT 59937-0490

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 | 12/31/2003 | XXX-XX-1193 | 10/17/2005 | 11/16/2015 | \$599,606.80 |

| | | |
|--|-------|--------------|
| Filed at: Clerk and Recorder Flathead County Kalispell, MT 59901 | Total | \$599,606.80 |
|--|-------|--------------|

This notice was prepared and executed at DENVER, CO
on this, the 07th day of February, 2006.

| | | |
|--|---------------------------|------------|
| Authorizing Official: RODNEY J. AYRES | Title: REVENUE OFFICER | 26-05-4765 |
|--|---------------------------|------------|

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 08/30/2006 - 12:30PM
Recording Number: 2006242 12330
UCC Number :
Liber :
Page :

BANKRUPTCY DOCKET: 07-61053-RBK@MT

Area: SMALL BUSINESS/SELF EMPLOYED #6
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 307697206

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323 (f)-1.

Name of Taxpayer :
GREGORY B & LAURIE L DUNCAN

Residence :
850 BIRCH POINT DR
WHITEFISH, MT 59937-2254

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 | 12/31/2004 | XXX-XX-1193 | 05/29/2006 | 06/28/2016 | \$1,498,457.93 |

| | | |
|--|-------|----------------|
| Filed at: Clerk and Recorder Flathead County Kalispell, MT 59901 | Total | \$1,498,457.93 |
|--|-------|----------------|

This notice was prepared and executed at DENVER, CO
on this, the 03rd day of August, 2006.

| | | |
|--|---------------------------|------------|
| Authorizing Official: RODNEY J. AYRES | Title: REVENUE OFFICER | 26-05-4765 |
|--|---------------------------|------------|

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 06/06/2007 - 08:28AM
Recording Number: 200715708280
UCC Number :
Liber :
Page :

BANKRUPTCY DOCKET: 07-61053-RBK@MT

Area: SMALL BUSINESS/SELF EMPLOYED #6
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 367191507

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
GREGORY B DUNCAN

Residence :
850 BIRCH POINT DR
WHITEFISH, MT 59937-2254

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) |
|----------|------------|---------------|--------------|---------------------|--------------------|
| 6672 | 09/30/2005 | XXX-XX-1193 | 04/30/2007 | 05/30/2017 | \$11,516.65 |
| 6672 | 12/31/2005 | XXX-XX-1193 | 04/30/2007 | 05/30/2017 | \$5,708.97 |
| 6672 | 03/31/2006 | XXX-XX-1193 | 04/30/2007 | 05/30/2017 | \$11,796.58 |
| 6672 | 06/30/2006 | XXX-XX-1193 | 04/30/2007 | 05/30/2017 | \$11,956.29 |

| | | |
|--|-------|-------------|
| Filed at: Clerk and Recorder Flathead County Kalispell, MT 59901 | Total | \$40,978.49 |
|--|-------|-------------|

This notice was prepared and executed at DENVER, CO
on this, the 24th day of May, 2007.

| | | |
|--|---------------------------|------------|
| Authorizing Official: RODNEY J. AYRES | Title: REVENUE OFFICER | 26-10-4765 |
|--|---------------------------|------------|

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 06/06/2007 - 08:29AM
Recording Number: 200715708290
UCC Number :
Liber :
Page :

BANKRUPTCY DOCKET: 07-61053-RBK@MT

Area: SMALL BUSINESS/SELF EMPLOYED #6
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 367191607

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
LAURIE L DUNCAN

Residence :
850 BIRCH POINT DR
WHITEFISH, MT 59937-2254

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) |
|-------------|---------------|------------------|-----------------|------------------------|-----------------------|
| 6672 | 09/30/2005 | XXX-XX-0996 | 04/30/2007 | 05/30/2017 | \$11,516.65 |
| 6672 | 12/31/2005 | XXX-XX-0996 | 04/30/2007 | 05/30/2017 | \$5,708.97 |
| 6672 | 03/31/2006 | XXX-XX-0996 | 04/30/2007 | 05/30/2017 | \$11,796.58 |
| 6672 | 06/30/2006 | XXX-XX-0996 | 04/30/2007 | 05/30/2017 | \$11,956.29 |

Filed at: Clerk and Recorder
Flathead County
Kalispell, MT 59901

Total | \$40,978.49

This notice was prepared and executed at DENVER, CO
on this, the 24th day of May, 2007.

Authorizing Official:
RODNEY J. AYRES

Title:
REVENUE OFFICER 26-10-4765