

Claims Agent Copy

UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE PROOF OF CLAIM

Name of Debtor: HERITAGE FARMS LLC Case Number: 13-11767-BLS

NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according 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

Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346 Telephone number: 1-800-973-0424 email: Creditor Number:

Name and address where payment should be sent (if different from above): Internal Revenue Service 1352 MARROWS ROAD STE 204 NEWARK, DE 19711-5445 Telephone Number: 302-286-1560 email:

COURT USE ONLY
Check this box if this claim amends a previously filed claim.
Court Claim Number:
Filed on:
Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
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1. Amount of Claim as of Date Case Filed: \$3,188.40
If all or part of the claim is secured, complete item 4.
If all or part of the claim is entitled to priority, complete item 5.
Check this box if the claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.

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2. Basis for Claim: Taxes (See instruction #2)

3. Last four digits of any number by which creditor identifies debtor: See Attachment

3a. Debtor may have scheduled account as: (See instruction #3a)

3b. Uniform Claim Identifier (optional): (See instruction #3b)

4. Secured Claim (See instruction #4)
Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.
Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any:
Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:
Value of Property:
Annual Interest Rate % fixed or variable (when case was filed)
Basis for perfection:
Amount of Secured Claim:
Amount Unsecured:

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.
Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. §507 (a)(4).
Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
Amount entitled to priority: \$3,188.40
Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 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 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)



7. Documents: Attach are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor.
 I am the creditor's authorized agent.
 I am the trustee, or the debtor, or their authorized agent.
 I am a guarantor, surety, indorsor, or other codebtor. (See Bankruptcy Rule 3005.)
 (See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print name: L. WHITE
 Title: Revenue Officer/Advisor
 Company: Internal Revenue Service

/s/ L. WHITE
 (Signature)

09/05/2013
 (Date)

Address and telephone number (if different from notice address above):
 Internal Revenue Service
 1352 MARROWS ROAD
 STE 204
 NEWARK, DE 19711-5445

Telephone number: 302-286-1560

Email:

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: HERITAGE FARMS LLC
510 S 17TH ST
STE 104
AMES, IA 50010

Case Number	13-11767-BLS
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	07/15/2013

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.

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>
XX-XXX8141	FUTA	12/31/2011	1 Unassessed-No Return	\$666.92	\$29.70
XX-XXX8141	WT-FICA	09/30/2013	2 Unassessed Liability	\$2,491.78	\$0.00
				<u>\$3,158.70</u>	<u>\$29.70</u>

Total Amount of Unsecured Priority Claims:

\$3,188.40

1 UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

Internal Revenue Service

SBSE:AI, Insolvency

Suite 204

1352 Marrows Road

Newark, DE 19711-5475

Official Business

Penalty for Private Use, \$300

BHC Group Inc
Attn: Agreed USA, LLC Claims Processing
18675 Lake Drive East
Chanhassen, MN 55317

1. Ensure there are no other shipping or tracking labels attached to your package. Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.

2. Fold the printed sheet containing the label at the line so that the entire shipping label is visible. Place the label on a single side of the package and cover it completely with clear plastic shipping tape. Do not cover any seams or closures on the package with the label. Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS
 UPS locations include the UPS Store®, UPS drop boxes, UPS customer centers, authorized retail outlets and UPS drivers.
 Schedule a same day or future day Pickup to have a UPS driver pickup all your CampuShip packages.
 Hand the package to any UPS driver in your area.
 Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampuShip and select UPS Locations.

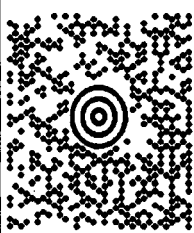
Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

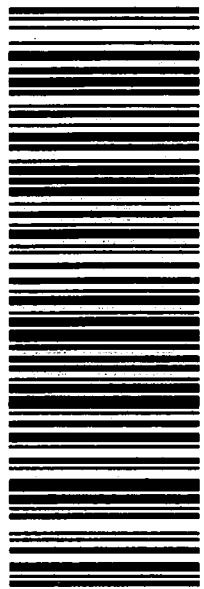
WHITE LATOYA G 1 LBS PAK 1 OF 1
 302.2861560
 INTERNAL REVENUE SERVICE
 1352 MARROW RD
 NEWARK DE 19711

SHIP TO:
 ATTN: AGFEED USA, LLC CLAIMS PROCES
 BMC GROUP INC
 18675 LAKE DRIVE EAST
 CHANHASSEN MN 55317-9383



MIN 559 9-03

UPS NEXT DAY AIR 1
 TRACKING #: 1Z 4R5 3A3 01 9914 3777



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