

Claims Agent Copy

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF DELAWARE _____		PROOF OF CLAIM	
Name of Debtor: AGFEED USA LLC	Case Number: 13-11761-BLS	<p style="text-align: center;">COURT USE ONLY</p> <input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____	
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		<input type="checkbox"/> 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. <div style="text-align: center; font-weight: bold; font-size: 1.2em;">RECEIVED</div>	
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		<div style="text-align: center; font-weight: bold; font-size: 1.2em;">AUG 23 2013</div> <div style="text-align: center; font-weight: bold; font-size: 1.2em;">BMC GROUP</div>	
Telephone Number: 302-286-1560 email:			
1. Amount of Claim as of Date Case Filed: \$ <u>2,011.24</u>		<p>If all or part of the claim is secured, complete item 4.</p> <p>If all or part of the claim is entitled to priority, complete item 5.</p> <p><input checked="" type="checkbox"/> 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.</p>	
2. Basis for Claim: <u>Taxes</u> (See instruction #2)			
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u>	3a. Debtor may have scheduled account as: <u>(See instruction #3a)</u>		3b. Uniform Claim Identifier (optional): <u>(See instruction #3b)</u>
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.			
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any: \$ _____	
Value of Property: \$ _____ Annual Interest Rate ___% <input type="checkbox"/> fixed or <input type="checkbox"/> 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.			
<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 \$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).	<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). Amount entitled to priority: <u>\$ 1,011.24</u>	
<input type="checkbox"/> 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).	<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 4/01/16 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 **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. (See Bankruptcy Rule 3004.)
- I am a guarantor, surety, indorsor, or other codebtor. (See Bankruptcy Rule 3005.)

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	08/20/2013
(Signature)	(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: AGFEED USA LLC
510 S 17TH ST
STE 104
AMES, IA 50010

Case Number	13-11761-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-XXX8748	PTRSHP	12/31/2011	1 NOT FILED	\$0.00	\$0.00
XX-XXX8748	FUTA	12/31/2011	1 NOT FILED	\$500.00	\$0.00
XX-XXX8748	PTRSHP	12/31/2012	1 NOT FILED	\$0.00	\$0.00
XX-XXX8748	WT-FICA	09/30/2013	2 Unassessed Liability	\$511.24	\$0.00
				\$1,011.24	\$0.00

Total Amount of Unsecured Priority Claims:

\$1,011.24

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,000.00

Total Amount of Unsecured General Claims:

\$1,000.00

1 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.

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 AS 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

FIRST-CLASS MAIL

REG00307

09/20/2013

US POSTAGE

\$01.12⁹

US OFFICIAL MAIL
5000 Penalty
For Private Use

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041L11100879



RECEIVED

AUG 23 2013

BMC GROUP

BMC Group, Inc
Attn: AgFeed USA, LLC Claims Processing
PO Box 3020
Chanhassen, MN 55317

