

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF SOUTH CAROLINA		PROOF OF CLAIM
Name of Debtor: CLIFFS CLUB & HOSPITALITY SERVICE COMPANY LLC		Case Number: 12-01237-JW
<i>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.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		COURT USE ONLY
Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		<input checked="" type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ 1 <i>(If known)</i> Filed on: <u>03/30/2012</u>
Telephone number: 1-800-973-0424 email: _____ Creditor Number: 541965324		
Name and address where payment should be sent (if different from above): Internal Revenue Service 1835 Assembly St M/S MDP 39 Columbia, SC 29201		RECEIVED APR 22 2014
Telephone Number: (803) 312-7826 email: _____		
1. Amount of Claim as of Date Case Filed: \$ <u>4,225.84</u> BMC GROUP 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. <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.		
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: _____ (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.		
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: \$ _____	Basis for perfection: _____	
Annual Interest Rate ___% <input type="checkbox"/> fixed or <input type="checkbox"/> variable (when case was filed)	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: \$ 3,057.16
<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)(____).
<i>*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</i>		
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: JAN PRIOLEAU
Title: Bankruptcy Specialist
Company: Internal Revenue Service

/s/ JAN PRIOLEAU
(Signature)

04/17/2014
(Date)

Address and telephone number (if different from notice address above):
Internal Revenue Service
1835 Assembly St
M/S MDP 39
Columbia, SC 29201

Telephone number: (803) 312-7826

Email:

Proof of Claim for Internal Revenue Taxes



Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: CLIFFS CLUB & HOSPITALITY SERVICE
COMPANY LLC
3598 HIGHWAY 11
TRAVELERS REST, SC 29690

Case Number	12-01237-JW
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	02/28/2012

Amendment No. 3 to Proof of Claim dated 03/30/2012.

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-XXX9665	WT-FICA	03/31/2010	05/21/2012	\$0.00	\$0.00
XX-XXX9665	WT-FICA	03/31/2012	05/21/2012	\$0.00	\$0.00
XX-XXX9665	FUTA	12/31/2012	04/28/2014	\$2,921.70	\$135.46
				\$2,921.70	\$135.46
Total Amount of Unsecured Priority Claims:				\$3,057.16	

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,168.68

Total Amount of Unsecured General Claims: \$1,168.68

District of South Carolina Claims Register

12-01237-jw CCHG Liquidation Co. Closed 10/01/2012

Judge: John E. Waites **Chapter:** 11
Office: Spartanburg **Last Date to file claims:**
Trustee: **Last Date to file (Govt):**

Creditor: (541965324) Internal Revenue Service Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19114	Claim No: 1 <i>Original Filed</i> Date: 04/02/2012 <i>Original Entered</i> Date: 04/02/2012 <i>Last Amendment</i> Filed: 04/18/2014 <i>Last Amendment</i> Entered: 04/18/2014	Status: Filed by: CR Entered by: Internal Revenue Service Modified:
---	--	--

Amount claimed:	\$4225.84
Secured claimed:	\$0.00
Priority claimed:	\$3057.16

History:

<u>Details</u>	1-1	04/02/2012	Claim #1 filed by Internal Revenue Service, Amount claimed: \$117387.46 (Internal Revenue Service)
<u>Details</u>	1-2	05/21/2012	Amended Claim #1 filed by Internal Revenue Service, Amount claimed: \$5785.16 (Internal Revenue Service)
<u>Details</u>	1-3	07/03/2012	Amended Claim #1 filed by Internal Revenue Service, Amount claimed: \$5285.16 (Internal Revenue Service)
<u>Details</u>	1-4	04/18/2014	Amended Claim #1 filed by Internal Revenue Service, Amount claimed: \$4225.84 (Internal Revenue Service)

Description:

Remarks:

Claims Register Summary

Case Name: CCHG Liquidation Co.
Case Number: 12-01237-jw
Chapter: 11
Date Filed: 02/28/2012
Total Number Of Claims: 1

Total Amount Claimed*	\$4225.84
Total Amount Allowed*	

*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured	\$0.00	
Priority	\$3057.16	
Administrative		