

B 10 (Official Form 10) (12/07)

<b>UNITED STATES BANKRUPTCY COURT</b> Central District of California		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>JAMES C. GIANULIAS</b>		Case Number: <b>08-13150-21C</b>
<small>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.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>STATE OF HAWAII, DEPARTMENT OF TAXATION</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent:  <b>STATE TAX COLLECTOR, PO BOX 259, HONOLULU, HI 96809</b> <b>ATTN: BANKRUPTCY UNIT</b>		Court Claim Number: _____ (If known)
Telephone number: <b>(808) 587-1672</b>		Filed on: _____
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed:      \$ <u>13,390.22</u>		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		1) 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).
2. Basis for Claim: <u>TAXES</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).
3. Last four digits of any number by which creditor identifies debtor: <u>1701</u>		<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).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.		<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a) ____.
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		Amount entitled to priority:  \$ <u>11,592.45</u>
Describe:		<small>*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.</small>
Value of Property: \$ _____ Annual Interest Rate: _____ %		
Amount of arrearage and other charges as of time case filed included in secured claim,		
if any: \$ _____ Basis for perfection: _____		
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ <u>1,797.77</u>		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
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, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain:		
Date: <b>10/09/2008</b>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <b>LYNNE M. KANETA, TAX COLLECTOR</b> <i>Lynne M Kaneta</i> (DS)	
		<b>FOR COURT USE ONLY</b>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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FORM D-5 (PC)  
(REV 1994)

STATE OF HAWAII  
DEPARTMENT OF TAXATION

TO: GIANULIAS, JAMES C.  
1105 QUAIL ST.  
NEWPORT BEACH, CA 92660-2705

Central District of California  
Bk Case No. 08-13150

UNSECURED CLAIMS

DETAIL STATEMENT OF TAXES DUE

Tax Key Acct/Lic No Lien Dates	TYPE OF TAX	PERIOD	TAX	PENALTY	INTEREST TO 6/6/2008	TOTAL
sl 9/4/2008	W01606986-01 General Excise	2007 Annual	0.00	287.90	0.00	287.90
sl 9/4/2008	General Excise	* 2007 Annual - fees	0.00	25.00	0.00	25.00
sl 9/4/2008	General Excise	2/2008	0.00	109.90	0.00	109.90
sl 9/4/2008	General Excise	*2/2008- fees	0.00	25.00	0.00	25.00
sl 9/4/2008	General Excise	3/2008	0.00	109.90	0.00	109.90
sl 9/4/2008	General Excise	* 3/2008 - fees	0.00	25.00	0.00	25.00
sl 8/12/2008	TAT	2007 Annual	0.00	783.93	0.00	783.93
sl 8/12/2008	TAT	* 2007 Annual -fees	0.00	25.00	0.00	25.00
sl 8/12/2008	TAT	2/2008	0.00	146.45	0.00	146.45
sl 8/12/2008	TAT	*2/2008 - fees	0.00	25.00	0.00	25.00
sl 8/12/2008	TAT	3/2008	0.00	199.59	0.00	199.59
sl 8/12/2008	TAT	* 3/2008 - fees	0.00	25.00	0.00	25.00
sl 9/4/2008	C& C Surcharge	2/2008	0.00	10.10	0.00	10.10
	* \$25.00 bounced check fees					
* TOTAL *			0.00	1,797.77	0.00	1,797.77

Date: 10/09/08  
Prepared by: D. Sakai  
Telephone: (808) 587-1672

OAHU COLLECTION BRANCH

By:

LYNNE M. KANETA  
Tax Collector

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