B 10 (Official Form 10) (04/10)

UNITED STATES BANKRUPTCY COURT **Middle District of Tennessee** | **PROOF OF CLAIM**

Name of Debtor: **ORECK HOMECARE, LLC**
ORECK HOMECARE, LLC & AFFILIATES

Case Number: **1304012**

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):
FRANCHISE TAX BOARD

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____
(If known)

Filed on: _____

Name and address where notices should be sent:
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO Box 2952
Sacramento CA 95812-2952
Telephone number: (916) 845-4750

RECEIVED
SEP 16 2013
BMC GROUP

Name and address where payment should be sent (if different from above):

Telephone number:

☐ 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.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: $314,759.99

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.

If all or part of your claim is entitled to priority, complete item 5.

☒ 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.

2. Basis for Claim: Taxes and/or fees
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 0065 2285

3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

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.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe:

Value of Property: $0.00 **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: $0.00 **Amount Unsecured:** $3,219.40

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.

Specify the priority of the claim.

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries, or commissions (up to $11,725*) 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).

☐ Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5).

☐ Up to $2,600* 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)( ).

Amount entitled to priority:

$311,540.59

**Amounts are subject to adjustment on 4/1/13 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.

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 instruction 7 and 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: 09/12/13

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.

/s/: REBECCA ESTONILO Franchise Tax Board Claim Agen

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

FOR COURT USE ONLY

Oreck POC
12-00063

FTB 6631 C ARCS (REV 06-2012)

SIDE 1

STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952
Telephone: (916) 845-4750 Fax: (916) 845-9799

TELEPHONE NUMBER: (916) 845-4750
FAX NUMBER: (916) 845-9799
NOTICE DATE: 09/12/13

SIDE 2 OF PROOF OF CLAIM

BANKRUPTCY CASE NUMBER:
13-04012

U.S. BANKRUPTCY COURT
MIDDLE DISTRICT OF TENNESSEE; NASHVILLE DIVISION
COURT CLERK'S OFFICE
701 BROADWAY RM 170
NASHVILLE, TN 37203

ACCOUNT NUMBER(S):
XXXXXXXX0065XXX
XXX2285XXX

PETITION DATE:
05/06/2013

TYPE OF LIABILITY:
PARTNERSHIP

DEBTOR(S):
ORECK HOMECARE, LLC/ ORECK HOMECARE, LLC & AFFILIATES

BASIS OF LIABILITY STATEMENT

CLAIM	BASIS	PERIOD	TAX	PENALTY	INTEREST	COSTS	TOTAL CLAIM
B	3	12/31/1997	$800.00	$0.00	$1,246.05	$0.00	$2,046.05
B	3	12/31/1998	$800.00	$0.00	$1,185.90	$0.00	$1,985.90
B	3	12/31/2000	$800.00	$0.00	$888.54	$0.00	$1,688.54
B	3	06/30/2001	$800.00	$0.00	$754.49	$0.00	$1,554.49
B	4	06/30/2004	$39,562.00	$0.00	$22,297.80	$0.00	$61,859.80
B	4	06/30/2005	$59,527.00	$0.00	$29,707.11	$0.00	$89,234.11
B	4	03/19/2010	$138,306.00	$0.00	$14,865.70	$0.00	$153,171.70
C	3	12/31/1997	$0.00	$848.88	$59.30	$0.00	$908.18
C	3	12/31/1998	$0.00	$794.73	$51.00	$0.00	$845.73
C	3	12/31/2000	$0.00	$707.92	$37.75	$0.00	$745.67
C	3	06/30/2001	$0.00	$685.51	$34.31	$0.00	$719.82
T	3	12/31/1999	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2006	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2007	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2009	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2010	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2011	$0.00	$0.00	$0.00	$0.00	TBD
T	4	06/30/2012	$0.00	$0.00	$0.00	$0.00	TBD
T	3	06/30/2013	$0.00	$0.00	$0.00	$0.00	TBD

CLAIM

A. Secured
B. Unsecured Priority
C. Unsecured General
T. To Be Determined

BASIS

1. Return filed with balance due
3. No return filed
4. Audit Assessment
5. Other

TAX LIEN INFORMATION FOR SECURED CLAIM

LIEN CERTIFICATE NUMBER	RECORDING DATE	COUNTY RECORDER OR SECRETARY OF STATE	RECORDING INFORMATION	TAX YEARS SECURED

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. The section can receive delinquent tax returns and encourages correspondence and telephone calls. The section is committed to preventing unnecessary litigation.

FTB 6631 C ARCS (REV 06-2012)

STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952
Telephone: (916) 845-4750 Fax: (916) 845-9799

Date: 09/12/13
Bankruptcy Case Number: **1304012**
Debtor Name: **ORECK HOMECARE, LLC/ ORECK HOMECARE, LLC & AFFILIATES**

ATTACHMENT

Franchise Tax Board (FTB) reserves the right to amend this claim/request based on any audit or investigation of any filed income tax returns or any other audit or investigation.

Oreck Homecare, LLC (AKA Oreck Homecare, LLC & Affiliates) case no. 13-04012 is the key corporation for Oreck Manufacturing Inc. case no. 13-04013 , Oreck Direct , LLC case no. 13-04009, Oreck Merchandising , LLC case no. 13-04015, and Oreck Sales, LLC case no. 13-04016. Oreck Homecare, LLC is also the key corporation for non-bankrupt California entity Oreck Franchise Services, LLC with commencement and end dates for both bankrupt and non bankrupt entities between the fiscal years ending in June 2007 through June 2012. For those years during which Oreck Homecare, LLC was designated as the key corporation for the aforementioned corporations, Oreck Homecare, LLC is liable for the tax liabilities and debts of those entities. FTB has concurrently filed separate claims for in each entity's respective bankruptcy case for their proportionate share of the liability, if such bankruptcy case exists.

FTB's claim is based on a review of the IRS claim #3-4 filed against one of the jointly administered bankruptcy debtor, ASP Oreck Inc. (case #13-04008) on 9/10/13 for 06/04, 06/05, 06/09 and 03/10 indicating there are pending examinations. While ASP Oreck Inc. is not a California entity, Oreck Homecare, LLC,as well as the other members of the California combined return in which Oreck Homecare, LLC was designated as the key corporation, elected to file their federal tax return as part of the a unitary group taxpayers return with ASP Oreck Inc. for the taxable periods listed above. Thus, FTB's claim is based upon the California taxpayers' proportionate share of the liability reflected on the IRS's claim.

FTB's claims for these tax years are subject to further examination. Should the IRS made any adjustments to these tax years, the Debtor will be required to report those adjustments to FTB pursuant to California Revenue and Taxation Code Sec. 18622. Upon notification of any federal adjustments, FTB may make additional adjustments to these taxable years and may require FTB to file an amendment to this claim. Accordingly, FTB reserves the right to amend this claim upon receipt of notification of any adjustments made by IRS or otherwise.

FTB reserves the right to amend this claim/request in accordance with applicable law, including, without limitation, modifying the amounts claimed as an administrative expense, secured, priority, and unsecured for the purposes of this bankruptcy case.

FTB reserves the right to amend this claim/request to add additional penalties and interest.

FTB's records indicate an income tax return has not been filed for the following tax year(s): 12/97, 12/98, 12/99, 12/00, 06/01 and 06/13.

Accordingly, FTB reserves the right to amend this claim/request based upon receipt of such income tax return(s), any audit or investigation of such return(s), or any other audit or investigation.

MIDDLE DISTRICT OF TENNESSEE
Claims Register

3:13-bk-04012 Oreck HomeCare, LLC

Judge: Keith M Lundin **Chapter:** 11
Office: Nashville **Last Date to file claims:**
Trustee: **Last Date to file (Govt):**

Creditor: (5289344) FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812 2952	**Claim No: 63** *Original Filed Date:* 09/13/2013 *Original Entered Date:* 09/13/2013	*Status:* *Filed by:* CR *Entered by:* krm *Modified:*

Amount	claimed:	$314759.99	
Priority	claimed:	$311540.59	

History:

Details	63-1	09/13/2013	Claim #63 filed by FRANCHISE TAX BOARD, Amount claimed: $314759.99 (krm)

Description:

Remarks:

Claims Register Summary

Case Name: Oreck HomeCare, LLC
Case Number: 3:13-bk-04012
Chapter: 11
Date Filed: 05/06/2013
Total Number Of Claims: 1

Total Amount Claimed*	$314759.99
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		
Priority	$311540.59	
Administrative		