

UNITED STATES BANKRUPTCY COURT District of Delaware		PROOF OF CLAIM
Name of Debtor: WASHINGTON MUTUAL INC		Case Number: 08-12229
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): Department of the Treasury- Internal Revenue Service		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: <u>8</u> (If known) Filed on: <u>10/24/2008</u>
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: <u>1-800-913-9358</u>		
Name and address where payment should be sent (if different from above): Internal Revenue Service Insolvency Group 3 31 Hopkins Plaza, room 1150 Baltimore, MD 21201 Telephone number: <u>410-962-1864</u>		
1. Amount of Claim as of Date Case Filed: \$ <u>10,287,968,018.13</u> 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. <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.		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. <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 \$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). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <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). <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)(). Amount entitled to priority: <u>\$ 10,200,877,967.13</u> <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>
2. Basis for Claim: <u>TAXES</u> (See instruction #2 on reverse side.)		
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 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: <u>Right to Setoff</u> 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: \$ <u>55,028,000.00</u> Amount Unsecured: \$ <u>32,062,051.00</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 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:		<div style="border: 1px solid black; padding: 5px;"> FOR COURT USE ONLY <div style="font-size: 2em; font-weight: bold; text-align: center;">RECEIVED</div> <div style="font-size: 1.2em; font-weight: bold; text-align: center;">JAN 13 2009</div> </div>
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Date: <u>01/07/2009</u> Richard Russell Advisor, Insolvency Gr 3 (410) 962-1864 </div> <div style="width: 45%;"> 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. Internal Revenue Service 31 Hopkins Plaza room 1150 Baltimore, MD 21201 </div> </div>		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 1570.

KURTZMAN CARSON CONSULTANTS

☒ Date Stamped Copy Returned
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Small Business Self-Employed Division
Insolvency Territory 3
Group 3

Washington Mutual Claims Processing
c/o Kurtzman Carson Consultants, LLC
2335 Alaska Avenue
El Segundo, CA 90245

Contact: Richard Russell
Symbols: SE:S:C:AIQ:IE:3:RR
Badge No.: 1000274541
Telephone: 410-962-1864

Date: January 7, 2009

Re: .Washington Mutual Inc
Jointly administered under Docket 08-12229
Amended Claim

To Whom It May Concern:

Please record the attached amended claim for the Washington Mutual, Inc case.
This claim amends and replaced claim # 8

Please return a receipted copy in the enclosed return envelope.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Richard Russell".

Richard Russell
Insolvency Group 3
31 Hopkins Plaza, room 1150
Baltimore, MD 21201

Enclosure:
Proof(s) of claim
Return envelope

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: WASHINGTON MUTUAL, INC.
1301 SECOND AVENUE
SEATTLE, WA 98101

Case Number

08-12229

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

09/26/2008

Amendment No. 1 to Proof of Claim dated 10/24/2008.

The United States has the right of setoff or counterclaim(s) in the amount of \$55,028,000.00. The identification of the right of setoff in the amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff preserved and will be asserted to the extent lawful.

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XX-XXX3725	CORP-INC	12/31/1994	Pending Examination	\$4,013,919.00	\$0.00	\$6,772,444.51		Right to Setoff
XX-XXX3725	CORP-INC	12/31/1995	Pending Examination	\$44,241,636.49	\$0.00	\$0.00		Right to Setoff
* See footnote 3 below				\$48,255,555.49	\$0.00	\$6,772,444.51		

Total Amount of Secured Claims:

\$55,028,000.00

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX3725	CORP-INC	12/31/1990	1 Pending Examination	\$1,072,882.00	\$0.00
XX-XXX3725	CORP-INC	12/31/1993	1 Pending Examination	\$7,490,769.00	\$0.00
XX-XXX3725	CORP-INC	12/31/1995	1 Pending Examination	\$32,540,935.51	\$111,287,549.39
XX-XXX3725	CORP-INC	12/31/1998	1 Pending Examination	\$26,071,815.00	\$23,379,738.68
XX-XXX3725	CORP-INC	12/31/1999	1 Pending Examination	\$43,292,202.00	\$32,529,452.95
XX-XXX3725	CORP-INC	12/31/2000	1 Pending Examination	\$71,529,491.00	\$43,038,148.60
XX-XXX3725	CORP-INC	12/31/2004	1 Pending Examination	\$184,920,666.00	\$50,231,130.00
XX-XXX3725	CORP-INC	12/31/2005	1 Pending Examination	\$25,660,485.00	\$4,573,439.00
XX-XXX3725	CORP-INC	12/31/2006	1 Pending Examination	\$1,288,271,439.00	\$0.00
XX-XXX3725	CORP-INC	12/31/2007	1 Pending Examination	\$4,319,670,343.00	\$0.00
XX-XXX3725	CORP-INC	12/31/2008	1 Pending Examination	\$3,935,314,981.00	\$0.00
XX-XXX3725	FUTA	12/31/2008	2 Unassessed-No Return	\$2,500.00	\$0.00
				\$9,935,838,508.51	\$265,039,458.62

Total Amount of Unsecured Priority Claims:

\$10,200,877,967.13

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$32,062,051.00

Total Amount of Unsecured General Claims:

\$32,062,051.00

* 3 The United States owes the sum of \$55,028,000.00 based on the decision of the U.S. Court of Federal Claims in American Savings Bank et al. v. United States, Docket No. 92-872C. The United States may have a right of setoff due to other litigation, including but not limited to: Washington Mutual, Inc. et al. v. USA, Case No. 1:08CV00211, U.S. Court of Federal Claims; Washington Mutual Inc. et al. v. USA, Case No. 1:08CV00321, U.S. Court of Federal Claims; and Washington Mutual Inc. v. United States of America, Case No. 2:06-CV-01550, U.S. District Court for the Western District of Washington.

1 PROPOSED TAX DEFICIENCY DETERMINED BY EXAMINATION OF DEBTOR(S) TAX RETURN.

2 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.