



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

CLAIM COPY  
Date Filed: 10/14/2010

SMALL BUSINESS/SELF-EMPLOYED DIVISION

10/12/2010

Kurtzman Carson Consultants LLC  
2335 Alaska Ave  
El Segundo Ca 90245

Re: Washington Mutual

Re:08-12229

Dear Claims Agent:

On 06/08/2010, a proof of claim was filed by the Internal Revenue Service for the above Corporation, in the above referenced case number. The assigned Claim # is 3850. This Proof of Claim has been satisfied. Please withdraw this claim.

If you have any questions, you may call me at (302) 286-1559 or you may write to me at Internal Revenue Service, 1352 Marrows Road, Suite 204, Newark, DE 19711

Sincerely,

Michael A James  
Bankruptcy Advisor  
Insolvency Group 4

RECEIVED

OCT 14 2010

KURTZMAN CARSON CONSULTANTS

- ☒ Date Stamped Copy Returned
- ☐ No self addressed stamped envelope
- ☐ No copy to return



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CLAIM COPY

<b>UNITED STATES BANKRUPTCY COURT</b> _____ <b>DISTRICT OF DELAWARE</b> _____		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>WASHINGTON MUTUAL, INC.</b>		Case Number: <b>08-12229-MFW</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of 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.  <b>Court Claim Number: 8</b> (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: 1-800-913-9358      Creditor Number:		
Name and address where payments should be sent (if different from above): Internal Revenue Service 1352 MARROWS ROAD STE 204 NEWARK, DE 19711-5445  Telephone Number: (302) 286-1559		<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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
<b>1. Amount of Claim as of Date Case Filed:</b> <u>\$ 535,668,289.51</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.		<b>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.</b>  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 \$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).  <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5).  <input type="checkbox"/> 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).  <input 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)( <u>    </u> ).  Amount entitled to priority:  \$ _____  <small>*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.</small>
<b>2. Basis for Claim:</b> <u>Taxes</u> (See instruction #2 on reverse side.)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> <u>See Attachment</u>  <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		
<b>4. Secured Claim</b> (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 checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: <i>*All of debtor(s) right, title and interest to property - 26 U.S.C. § 6321</i>  Value of Property: \$ _____ Annual Interest Rate <u>4</u> %  Amount of arrearage and other charges as of time case filed included in secured claim.  if any: \$ <u>535,668,289.51</u> Basis for perfection: <u>See Attachment</u>  Amount of Secured Claim: \$ <u>535,668,289.51</u> Amount Unsecured: \$ _____		
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
<b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or 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: <u>06/03/2010</u>  /s/ M. JAMES, Revenue Officer (302) 286-1559  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 1352 MARROWS ROAD STE 204 NEWARK, DE 19711-5445		<b>FOR COURT USE ONLY</b>  <div style="text-align: center; font-size: 2em; font-weight: bold;">RECEIVED</div> <div style="text-align: center; font-size: 1.5em; font-weight: bold;">JUN 08 2010</div>  <div style="text-align: center; font-size: 1.2em; font-weight: bold;">JUN 11 2010</div>  <div style="text-align: center; font-size: 1.2em; font-weight: bold;">Area Director Newark, DE</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 §§ 152 and 3571.

COPY

3850

# 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-MFW

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

09/26/2008

Amendment No. 4 to Proof of Claim dated 10/24/2008.

The United States has the right of setoff or counterclaim(s) in the amount of \$642,821,964.21. 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 are preserved and will be asserted to the extent lawful.

(known at this time). All rights of setoff that hereafter become known

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

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Penalty to Petition Date</i>	<i>Interest to Petition Date</i>	<i>Notice of Tax Lien Filed: Date Office Location</i>
XX-XXX3725	CORP-INC	12/31/2004		\$184,920,666.00	\$0.00	\$45,462,265.51	Right to Setoff
XX-XXX3725	CORP-INC	12/31/2005		\$25,660,485.00	\$5,132,097.00	\$4,573,439.00	Right to Setoff
XX-XXX3725	CORP-INC	12/31/2006		\$185,695,702.00	\$34,223,635.00	\$0.00	Right to Setoff
XX-XXX3725	CORP-INC	12/31/2007		\$25,000,000.00	\$0.00	\$0.00	Right to Setoff
XX-XXX3725	CORP-INC	12/31/2008		\$25,000,000.00	\$0.00	\$0.00	Right to Setoff
				<b>\$446,276,853.00</b>	<b>\$39,355,732.00</b>	<b>\$50,035,704.51</b>	

**Total Amount of Secured Claims:**

**\$535,668,289.51**

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.

The Internal Revenue Service owes tax refunds for December 31, 2001, 2002, and 2003 in the total amount of \$587,793,964.10.