

**Fill in this information to identify the case:**

Debtor 1 HIGHLAND CAPITAL MANAGEMENT L P

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: NORTHERN District of TEXAS  
(State)

Case number 19-34054-SGJ11

Official Form 410  
**Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached 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. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

**1. Who is the current creditor?** Department of the Treasury - Internal Revenue Service  
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

**2. Has this claim been acquired from someone else?**  No  
 Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	<p>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</p> <p><u>Internal Revenue Service</u> Name</p> <p><u>P.O. Box 7346</u> Number Street</p> <p><u>Philadelphia PA 19101-7346</u> City State ZIP Code</p> <p>Contact phone <u>1-800-973-0424</u></p> <p>Contact email _____</p> <p>Creditor Number: <u>18833095</u></p> <p>Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____</p>	<p><u>Internal Revenue Service</u> Name</p> <p><u>1100 Commerce St M/S MC5027DAL</u> Number Street</p> <p><u>Dallas TX 75242</u> City State ZIP Code</p> <p>Contact phone <u>214 413-5327</u></p> <p>Contact email _____</p>

**4. Does this claim amend one already filed?**  No  
 Yes. Claim number on court claims registry (if known) 5 Filed on: 02/13/2020  
MM / DD / YYYY

**5. Do you know if anyone else has filed a proof of claim for this claim?**  No  
 Yes. Who made the earlier filing? \_\_\_\_\_



193405420041400000000003

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?  No  Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 90,736.11 Does this amount include interest or other charges?  
 No  Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
 Limit disclosing information that is entitled to privacy, such as health care information.  
Taxes

9. Is all or part of the claim secured?  No  Yes. The claim is secured by a lien on property.  
**Nature of property:**  
 Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim.  
 Motor Vehicle  
 Other. Describe: \_\_\_\_\_  
**Basis for perfection:** \_\_\_\_\_  
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
**Value of Property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
 Fixed  
 Variable

10. Is this claim based on a lease?  No  Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?  No  Yes. Identify the property See Attachment

**12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?**

No  
 Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
- Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
- Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

Amount entitled to priority	
\$	_____
\$	_____
\$	_____
\$	5,454.79
\$	_____
\$	_____

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/13/2020  
 MM / DD / YYYY

/s/ FAYE COPPLE  
 (Signature)

**Print the name of the person who is completing and signing this claim:**

Name FAYE COPPLE  
 First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service  
 Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1100 Commerce St M/S MC5027DAL  
 Number Street

Dallas TX 75242  
 City State ZIP Code

Contact Phone 214 413-5327 Email: \_\_\_\_\_

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** HIGHLAND CAPITAL MANAGEMENT L P  
300 CRESCENT COURT  
SUITE 700  
DALLAS, TX 75201

Case Number	19-34054-SGJ11
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	10/16/2019

Amendment No. 1 to Proof of Claim dated 02/12/2020.

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

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	09/30/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2017	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2017	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2017	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2017	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	03/31/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2018	/ Estimated- SEE NOTE	\$599.89	\$32.58
XX-XXX6725	MISC PEN	09/30/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2018	/ Estimated- SEE NOTE	\$599.89	\$24.15
XX-XXX6725	MISC PEN	12/31/2018	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2019	/ Estimated- SEE NOTE	\$599.89	\$15.08
XX-XXX6725	MISC PEN	03/31/2019	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	06/30/2019	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2019	/ Estimated- SEE NOTE	\$1,788.50	\$0.00
XX-XXX6725	MISC PEN	09/30/2019	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2019	/ Estimated- SEE NOTE	\$294.81	\$0.00
XX-XXX6725	MISC PEN	12/31/2019	/ Estimated- SEE NOTE	\$100.00	\$0.00
				\$5,382.98	\$71.81

**Total Amount of Unsecured Priority Claims:**

**\$5,454.79**

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6725	EXCISE	12/31/2013	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2014	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2014	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2014	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2014	/ Estimated- SEE NOTE	\$100.00	\$0.00

LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** HIGHLAND CAPITAL MANAGEMENT L P  
300 CRESCENT COURT  
SUITE 700  
DALLAS, TX 75201

Case Number	19-34054-SGJ11
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	10/16/2019

Amendment No. 1 to Proof of Claim dated 02/12/2020.

## Unsecured General Claims (Continued from Page 1)

<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-XXX6725	EXCISE	03/31/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	09/30/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	12/31/2015	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	03/31/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	EXCISE	06/30/2016	/ Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX6725	MISC PEN	12/31/2017	11/12/2018	\$0.00	\$4,742.54
				\$1,100.00	\$4,742.54

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$79,438.78

**Total Amount of Unsecured General Claims: \$85,281.32**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.