

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF CALIFORNIA		PROOF OF CLAIM
Name of Debtor: COUNCIL FOR REFRACTIVE SURGERY QUALITY ASSURANCE		Case Number: 10-39240
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 type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Court Claim Number: _____ (If known)
Telephone number: 1-800-913-9358 Creditor Number: 17746452		Filed on: _____
Name and address where payments should be sent (if different from above): Internal Revenue Service Insolvency Group 1 4330 Watt, M/S SA 5210 Sacramento, CA 95821		<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: (916) 974-5220		<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: \$ 8,137.49		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.
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.		
2. Basis for Claim: _____ Taxes _____ (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<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).
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"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		<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).
Describe: _____		<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
Value of Property: \$ _____ Annual Interest Rate _____ %		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).
Amount of arrearage and other charges as of time case filed included in secured claim.		Amount entitled to priority:
if any: \$ _____ Basis for perfection: _____		\$ 7,778.99
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		*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 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: 08/05/2010	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/ COLLEEN WAMBOLT, Bankruptcy Specialist (916) 974-5220	Internal Revenue Service Insolvency Group 1 4330 Watt, M/S SA 5210 Sacramento, CA 95821	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes



Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: COUNCIL FOR REFRACTIVE SURGERY QUALITY ASSURANCE
AKA USAEYES
8543 EVERGLADE DR
SACRAMENTO, CA 95826

Case Number	10-39240
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	07/21/2010

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-XXX0288	WT-FICA	03/31/2008	1 Unassessed-No Return	\$3,585.00	\$385.96
XX-XXX0288	WT-FICA	12/31/2008	08/02/2010	\$3,585.00	\$223.03
				\$7,170.00	\$608.99

Total Amount of Unsecured Priority Claims:

\$7,778.99

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$358.50

Total Amount of Unsecured General Claims:

\$358.50

1 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