

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

[NAME],

Debtor.

BKY [CASE NO.]

Chapter 13

**NOTICE OF OBJECTION TO PROOF OF CLAIM
AND NOTICE OF HEARING**

TO: Internal Revenue Service; the United States Trustee, Jasmine Z. Keller, Ch. 13 Trustee and other entities specified in Local Rule 3007-1.

1. The debtor, by its undersigned attorney, [ATTORNEY NAME], moves the court for an objection to Proof of Claim #[NO.] filed in the above-referenced case.
2. The Court will hold a hearing on this Motion on [DATE] at [TIME] in Courtroom [LOCATION] or as soon thereafter as counsel may be heard.
3. Any response to this Motion must be filed and served not later than [DATE], which is five days before the time set for the hearing (excluding Saturdays, Sundays and holidays), UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT HEARING.
4. This Court has jurisdiction under 28 U.S.C. § § 157 and 1334, Fed.R.Bankr.P. 3007 and Local Rule 3007-1. This proceeding is a core proceeding. The petition commencing this Chapter 13 was filed [DATE]. The case is now pending in this court.
5. The debtor is objecting to claim #[NO.] filed by the Internal Revenue Service on [DATE], claiming a 2010 federal income tax liability for debtor in the amount of \$10,885.19. The correct amount of debtor's 2010 federal income tax liability is

\$3,855.00.

Date: **[DATE]**

Respectfully submitted,

[LAW FIRM NAME]

By: /e/ **[ATTORNEY NAME]**
[ATTORNEY NAME] (#**[LIC. NO.]**)

Attorney for Debtor

[ADDRESS]

[ADDRESS]

[PHONE]

[EMAIL]

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

[NAME],

Debtor.

BKY [CASE NO.]

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OBJECTION TO CLAIM

The above-named Debtor, through counsel, pursuant to 11 U.S.C. § 502 and Bankruptcy Rule 3007, respectfully objects to the proof of claim filed by the creditor INTERNAL REVENUE SERVICE and dated [DATE], for the following reasons:

1. The debtor believes the 2010 federal income tax liability claim in the amount of \$10,885.19 is overstated.
2. The amount of 2010 tax liability on the claim is a result of an error on the part of the Internal Revenue Service regarding the amendment of debtor's 2010 federal income tax returns.
3. In 2010, the debtor withdrew \$30,244 from a retirement account. On her original 2010 tax return, she erroneously listed the amount as \$20,244 on line 16b. Her taxable income on line 43 was listed as \$45,773. Her tax on line 44 was \$7,625. These amounts include \$20,244 of the \$30,244 withdrawal. The income net difference between the amount shown on the original 2010 return and the corrected amount is \$10,000.
4. On April 26, 2012, the Internal Revenue Service provided the debtor with a CP2000 Notice detailing the errors on her original 2010 tax return. The correspondence enclosed with the notice asked that the debtor note her agreement or disagreement with the CP2000 and provide her signature by May 16, 2012.
5. On April 30, 2012, the debtor responded to the Internal Revenue Service by disputing some of the information included on the CP2000 notice. Namely, the debtor disputed page 10 of the CP2000, which reported the corrected withdrawal amount as \$50,487 (as opposed to \$30,244) with an income net difference of \$30,243 (as opposed to \$10,000). Presumably, there was a miscommunication in which someone understood \$30,244 as the difference as opposed to the corrected withdrawal amount.

6. On May 31, 2012, the debtor filed an Amended 2010 federal income tax return. On her amended 2010 tax return, she correctly listed the amount on line 16b as \$30,244. Her taxable income was \$55,773. Her tax on line 44 was \$10,125. Because her total payments on line 72 were \$9,181, her remaining federal income tax liability is \$3,855.
7. On June 4, 2012, the Internal Revenue Service provided the debtor with an updated CP2000 Notice stating that her 2010 federal income tax liability was \$3,855. The correspondence enclosed with the notice asked that the debtor note her agreement or disagreement with the CP2000 and provide her signature by July 5, 2012.
8. On June 8, 2012, the debtor responded to the Internal Revenue Service by signing the CP2000, indicating that she agreed with the \$3,855 figure and that the tax liability would be paid through her chapter 13 plan, case number [CASE NO.].
9. The debtor has provided all of the documents requested by the Internal Revenue Service and requested that the claim filed in the above-referenced case be amended to \$3,855.00 rather than \$10,885.19 as currently claimed. To date, the claim has not been amended.
10. The debtor's 2010 federal income tax liability is \$3,855.00, not \$10,885.19 as claimed by the Internal Revenue Service.

WHEREFORE, the debtor prays that the court enter an order reducing the 2010 federal income tax liability claim to the sum of approximately \$3,855.00.

[LAW FIRM NAME]

Date: **[DATE]**

By: /e/ **[ATTORNEY NAME]**
[ATTORNEY NAME] (**#[LIC. NO.]**)
[ADDRESS]
[ADDRESS]
[PHONE]
[EMAIL]

Attorney for debtor

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

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ORDER

The motion to object to claim #[NO.] filed in this case came before the Court.

IT IS ORDERED:

(1) the objection is granted and the 2010 federal income tax liability claim of the Internal Revenue Service is reduced to the sum of \$3,855.00.

Dated:

UNITED STATES BANKRUPTCY JUDGE