

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In Re: [REDACTED]) Chapter 13
[REDACTED])
[REDACTED]) Case Number: [REDACTED]
[REDACTED])
Debtor.) Honorable [REDACTED]
[REDACTED])
[REDACTED]) Trustee: [REDACTED]
[REDACTED])
[REDACTED]) Hearing date: [REDACTED]

NOTICE OF HEARING

PLEASE TAKE NOTICE that on [REDACTED], or as soon thereafter as Counsel may be heard, I shall appear before the Honorable [REDACTED] Bankruptcy Judge, or any other judge in her stead, at **The Kane County Courthouse, 100 S. Third Street, Room 240, Geneva, Illinois**, to present the attached Objection to Claim #6 Filed by Internal Revenue Service.

PROOF OF SERVICE

I, Jon Dowat, certify that I served a copy of this Notice and Objection to Claim #6 Filed by Internal Revenue Service upon the service list attached in the manner indicated by either electronic notification or mailing same in a properly addressed envelope, postage prepaid, from 40 Shuman Blvd., Suite 320, Naperville, IL 60563, before 5:00 p.m., on [REDACTED].

To: See Attached Service List

Dated this [REDACTED]

By: /s/ Jon Dowat
Counsel for Debtor

Jon Dowat, 6284536
Thinking Outside the Box, Inc.
40 Shuman Blvd.
Suite 320
Naperville, IL 60563

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[REDACTED]) Hearing date: [REDACTED]

OBJECTION TO CLAIM #6 FILED BY INTERNAL REVENUE SERVICE

NOW COMES [REDACTED] (hereinafter "Debtor") through his attorney, Jon Dowat, objecting to the claim filed by the Internal Revenue Service ("Creditor"), and in support thereof states as follows:

1. This Honorable Court has jurisdiction pursuant to 11 U.S.C. 1134, and this is a "core proceeding" under 28 U.S.C. 157 (b).
2. Venue is proper pursuant to 28 U.S.C. 1409.
3. Debtor filed a voluntary petition for relief under Chapter 13 of Title 11 of the United States Code on [REDACTED].
4. Debtor's Chapter 13 case has not been confirmed.
5. Debtor and his wife, [REDACTED] filed joint tax returns for tax years 2013, 2014, 2016, and 2017 and have joint tax liabilities for those years.
6. [REDACTED] filed a voluntary petition for relief under Chapter 13 of Title 11 of the United States Code on [REDACTED], as case number [REDACTED]. The plan was confirmed on [REDACTED].
7. [REDACTED]'s Modified Chapter 13 Plan (Docket #67) schedules priority taxes for tax years 2013, 2014, and 2016 to be paid a 100% dividend to Creditor. A true and correct copy of the Modified Chapter 13 Plan is attached hereto as "Exhibit A."
8. Creditor now wants to collect the taxes for 2013, 2014, and 2016 in Debtor's bankruptcy case. These taxes are already being paid in [REDACTED]'s bankruptcy

(case number [REDACTED]). A true and correct copy of Creditor's Claim #6 in Debtor's case is attached hereto as "Exhibit B."

9. If allowed, Creditor's claim for tax years 2013, 2014, and 2016 will enable Creditor to collect the same tax liability twice.
10. Debtor concedes an unpaid joint tax liability for tax year 2017.
11. Debtor's Amended Chapter 13 Plan (Docket #32) pays the 2017 joint tax liability a 100% dividend.
12. Creditor's claim for tax years 2013, 2014, and 2016 is being paid in [REDACTED]'s bankruptcy (case number [REDACTED]) and therefore cannot be claimed a second time in Debtor's bankruptcy (case number [REDACTED]).

WHEREFORE, for the reasons set forth above, Debtor prays for the following relief:

1. That this Honorable Court disallow Creditor's Claim #6 for tax years 2013, 2014, and 2016
2. That this Honorable Court allow Creditor's priority tax claim for tax year 2017 to be paid 100%

Respectfully submitted,

By: /s/ Jon Dowat

Counsel for Debtor

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