

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

IN RE:)
)
CHARLES LEE KRONLAND, III) CASE NO. 10-20019 JPK
KIMBERLY JOY KRONLAND,) Chapter 13
)
Debtors.)

ORDER DENYING AMENDED OBJECTION
TO CLAIM ("AMENDED OBJECTION")

The Amended Objection was filed on April 20, 2010, and notice of the objection was properly provided to the claimant. The claimant did not file a response or request for hearing. However, the ground for the objection is that taxes designated in the proof of claim were done as if no returns had been filed for periods in which the debtors had in fact filed returns. However, claim #11 designates tax liabilities as assessed tax liabilities – not estimates based upon unfiled returns – and the objection states no grounds for overcoming either the presumption provided by bankruptcy law that claim #11 is presumptively valid, nor the presumption provided by otherwise-applicable law that assessments of the Internal Revenue Service are presumptively valid.

IT IS ORDERED that the objection is denied, without prejudice.

Dated at Hammond, Indiana on June 11, 2010.

/s/ J. Philip Klingeberger
J. Philip Klingeberger, Judge
United States Bankruptcy Court

Distribution:
Debtors, Attorney for Debtors
Trustee, US Trustee