

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

IN RE:)
)
JUDITH D TARNE,) CASE NO. 12-22630 jpk
) Chapter 13
Debtor.)

ORDER FOR HEARING ON OBJECTION
TO CLAIM NO. 9 OF THE INTERNAL REVENUE SERVICE

By record No. 32 filed on December 9, 2012, the debtor objected to claim No. 9 of the Internal Revenue Service. The objection does not overcome the prima-facia validity of that claim, either with respect to the debtor's non-specific and unsworn to statement as to the filing of the 2009 return, nor as to the debtor's statement as to the examination apparently being conducted with respect to the 2010 return. Particularly with respect to this latter item, the objection states that the debtor believes "that she does not owe liability for [2010]." However, in the court's experience the amount of the liability stated in the proof of claim – designated as "Pending Examination" has been preliminarily determined by the Internal Revenue Service to be an assessable tax liability: The debtor's simple denial of the asserted deficiency is not sufficient to overcome the assertion by the Internal Revenue Service.

IT IS ORDERED that a hearing will be held on **March 11, 2013, at 2:00 P.M.**, with respect to the foregoing objection.

Dated at Hammond, Indiana on February 15, 2013.

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

Distribution:

Debtor, Attorney for Debtor
Trustee, US Trustee
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