

Form No. 13-15
Effective October 1, 2023

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
_____ DIVISION**

IN RE: §
 § **CASE NO:**
Debtor(s) §
 § **CHAPTER**

DEBTOR(S)' OBJECTION TO IRS PROOF(S) OF CLAIM

THIS IS AN OBJECTION TO YOUR CLAIM. THIS OBJECTION ASKS THE COURT TO DISSALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

A HEARING HAS BE SET ON THIS MATTER ON _____ AT ____ ____ M____ IN COURTROOM NO.____ UNITED STATES BANKRUPTCY COURT _____ TEXAS _____.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The Debtor(s) file this Objection to the Internal Revenue Service’s Proof(s) of Claim No(s).____. The IRS alleges that the Debtor(s) have not filed the required returns listed in Table 1 below resulting in amounts that are estimated based on unassessed tax returns for each of the identified periods.

Attached to this objection is a declaration made under penalty of perjury. The declarant states all returns listed in Table 1 have been filed and that the information contained in Table 1 is correct to the best of the declarant’s knowledge:

Table 1

Tax Year/Period	Type of Return	Date Return Filed	Method of Filing	Amount Owed
TOTAL				

Debtor(s) object to the IRS Claim(s). The correct amount owed for each year is set forth in Table 1. Debtor(s) allege that the IRS should have an allowed claim for those years only as set forth in Table 1.

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Respectfully Submitted

Debtor(s) Counsel

CERTIFICATE OF SERVICE
[INCLUDE ALL FOUR SERVICE ADDRESSES FOR IRS
AND OTHER REQUIRED SERVICE PARTIES]

For cases filed in the Houston division:

United States Attorney's Office
Civil Process Clerk
1000 Louisiana Street, Suite 2300
Houston, TX 77002

United States Attorney General
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
1919 Smith Street
M/S 5022HOU
Houston, TX 77002

For cases filed in all other divisions:

United States Attorney's Office
Civil Process Clerk
1000 Louisiana Street, Suite 2300
Houston, TX 77002

United States Attorney General
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
300 E 8th Street
M/S 5026 AUS
Austin, TX 78701

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IN RE:

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§
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DECLARATION UNDER PENALTY OF PERJURY

My name is _____. I make this declaration under penalty of perjury pursuant to 28 U.S.C. § 1746.

The IRS has filed a proof of claim in my bankruptcy case indicating that the returns listed in Table 1 were not filed. I filed each of the listed returns on or about the date and method illustrated in Table 1. The correct amount that I owe for each year in which the IRS alleges that I did not file a return is correctly illustrated in Table 1.

Table 1

Tax Year/Period	Type of Return	Date Return Filed	Method of Filing	Amount Owed
TOTAL				

Copies of each of the returns referenced in Table 1 are attached to this declaration. If the returns are not stamped as having been received by the IRS, I also attach proof showing that the returns were filed.

I declare under penalty of perjury that the foregoing is true and correct.

Date: _____

Signature

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
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IN RE: §
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**ORDER GRANTING OBJECTION TO
INTERNAL REVENUE SERVICE PROOF OF CLAIM**

The IRS has filed one or more proofs of claim in this case. After considering the Debtor(s)' objection, the Court has determined that Table 1 properly reflects the amount of the IRS allowed claim for each of the given tax years.

Table 1

Tax Year	Amount Owed
TOTAL	

Accordingly, the IRS claim for the referenced years is allowed only as shown in Table 1. The classification of the allowed IRS claim remains as set forth in the proof of claim(s) filed by the IRS unless otherwise ordered.

The IRS is granted leave to file an amended Proof of Claim within the longer of (i) thirty (30) days from entry of this Order; (ii) 60 days from the filing of the objection or (ii) the deadline for the filing of governmental claims. Any such timely amended proof of claim is subject to further objection.