THE BENCH AND BAR COMMITTEE FOR THE U.S. BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF GEORGIA PRESENTS

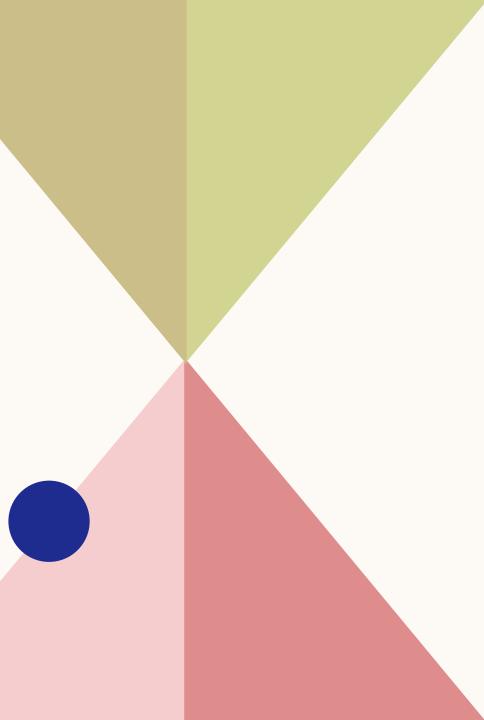
### **ADMITTED:**

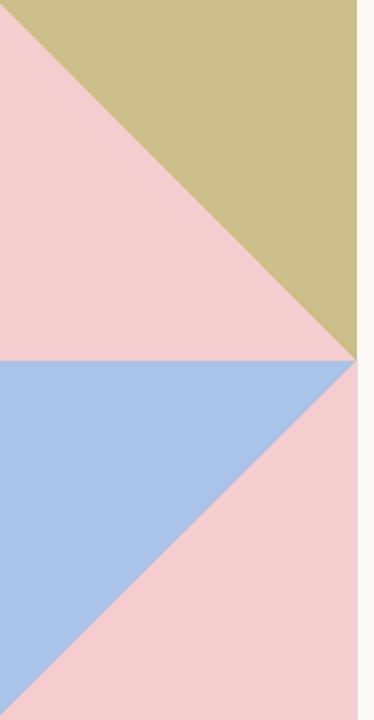
#### **AN INTRODUCTION TO EFFECTIVELY**

#### **PRESENTING EVIDENCE (PART 2)**

## **DISCLAIMERS:**

- The following scenarios are fictional and do not depict any actual person or event.
- All players are acting their parts. While these are actual lawyers and this is an actual judge, all panelists are performing for demonstrative purposes only.
- Judge Cavender's rulings on evidentiary issues is no indication of how he might rule on an actual matter presented to him.





# **CAST & CHARACTERS**

Panelist Judge Cavender – The Honorable Jeffery W. Cavender

Creditor Counsel - Bryan Bates Parker, Hudson, Rainer & Dobbs LLP

Debtor Counsel - David Johnson Hurtt & Johnson, LLC

Debtor Counsel – Ashley Champion Polsinelli PC

Mary Debtor – Kennedy Bodnarek Parker, Hudson, Rainer & Dobbs LLP

Tom Banker - Matthew Weiss Parker, Hudson, Rainer & Dobbs LLP

### FORMAT

This presentation will move through three scenarios. Each scenario is a discreet matter in the bankruptcy case of Mary Debtor.

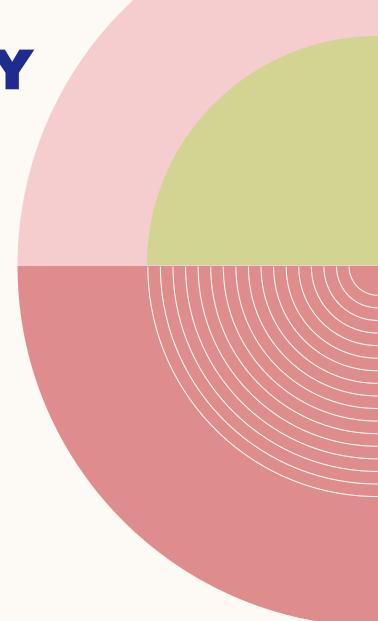
- 1. Motion to Impose Stay
- 2. Objection to Claim of the IRS
- 3. Motion for Relief from the Automatic Stay

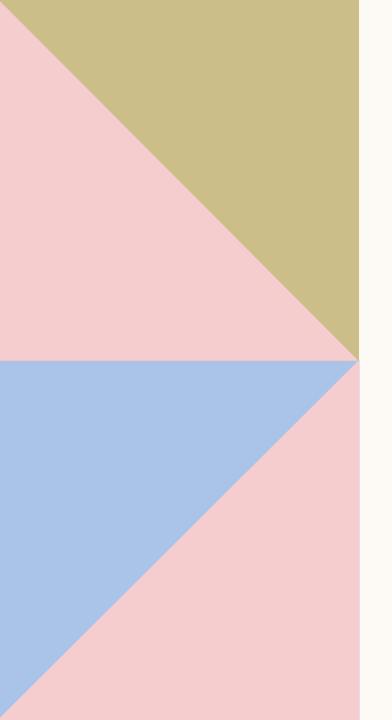
### **1. MOTION TO IMPOSE STAY**

This is Mary Debtor's third chapter 13 bankruptcy case filed and pending within the year. Mary's first case was dismissed after Mary failed to pay the filing fee. Her second case was dismissed for failure to file information.

In her third case, Mary moves for imposition of the stay under § 362(c)(4). First American Auto Lending holds a claim against Mary's bankruptcy estate secured by Mary's 2017 Toyota Camry. First American Auto Lending opposes imposition of the stay.

We join the hearing in progress. The Court has heard the legal arguments of counsel and has determined that it must hear evidence to decide the matter. The witness oath has already been administered.





### **2. OBJECTION TO CLAIM OF THE IRS**

Later, after Mary's Motion to Impose Stay is fully resolved, Mary objects to the claim of the Internal Revenue Service (the "IRS"). The attachment to the IRS's claim shows taxes for several years including "estimated" 2022 taxes. After filing her third bankruptcy case, Mary asserts that she has submitted the 2022 tax return for the estimated year and seeks to reduce the IRS's claim to the amount she owes.

Despite adequate notice and service of the objection, the IRS has not amended its claim, filed a response, or communicated with Mary or her attorney.

The calendar has been called and Judge Cavender has taken the bench to hear Mary's objection.

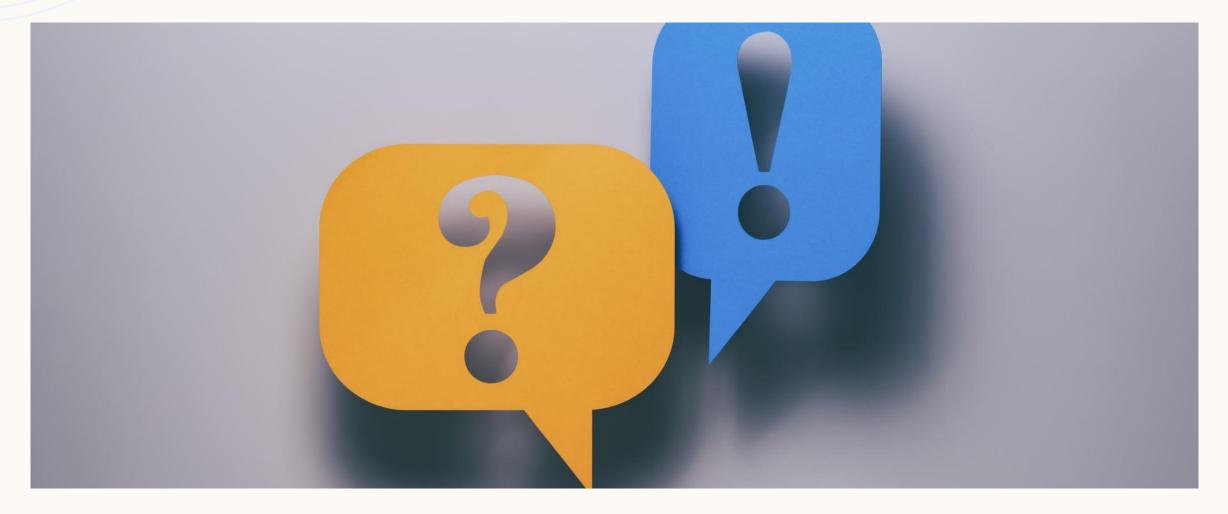
### **3. MOTION FOR RELIEF FROM THE STAY**

Some time after Mary was able to get the stay imposed and successfully decreased the IRS's claim, First American Auto Lending seeks relief from the stay to repossess and dispose of its collateral.

Mary has not yet confirmed her chapter 13 plan over the objections of the Chapter 13 Trustee and First American Auto Lending.

We join this specially set evidentiary hearing after the calendar call and after opening statements. All witnesses have previously been sworn.

## **Q & A AND DISCUSSION**



## **THANK YOU!**

For the materials and program recording, please visit: https://www.ganb.uscourts.gov/bench-and-bar-committee.

Questions, comments, and concerns may be sent to: BenchAndBar@ganb.uscourts.gov.