

OBJECTION TO PROOF OF CLAIM FILED BY THE IRS:

Beginning on March 1, 2021, Judge Sacca will only enter an order granting an objection to a proof of claim filed by the IRS, wherein the objection is based on the filing of an original or amended tax return, if one of the following occurs: (a) the IRS consents in writing, (b) evidence is presented at a hearing supporting the objection, (c) the attorney for the debtor states in either a separate pleading or a paragraph in the objection that “The undersigned hereby certifies that he/she has in his/her possession copies in paper or electronic format of the applicable tax returns and a transcript [or some other evidence] that shows the returns have been filed with and received by the IRS and sent copies thereof to the Chapter 13 trustee”, (d) redacted copies of the applicable returns and a transcript or some other evidence that shows the returns have been filed with and received by the IRS are attached to the objection or in a separate pleading or (e) an affidavit or declaration of the Debtor under penalty of perjury attesting that the attached returns have been filed and received by the IRS is attached to the objection or in a separate pleading. The forgoing applies to Judge Sacca’s cases and may or may not be satisfactory for other Judges in this District.