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U.S. COURTS  
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8 **IN THE UNITED STATES BANKRUPTCY COURT**  
9 **FOR THE DISTRICT OF IDAHO**

10 In the Matter of:  
11 **VLADIMIR PANIOUCHKINE and**  
12 **TATYANA PANIOUCHKINE,**  
13 Debtors.

Case No. 99-41879  
**OBJECTION TO CONFIRMATION OF**  
**CHAPTER 13 PLAN**

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17 The State of Oregon, by and through the Department of Transportation (ODOT), objects  
18 to confirmation of the debtors' Chapter 13 plan for the reason that it does not appear to provide  
19 for ODOT's priority tax claim. In support of its objection, ODOT represents as follows:

- 20 1. Debtors filed a petition for relief under Chapter 13 of the Bankruptcy Code on  
21 November 15, 1999.  
22 2. ODOT received a copy of the proposed Chapter 13 plan on December 20, 1999, the  
23 same day as the first meeting of creditors.  
24 3. ODOT filed a proof of claim on or about November 29, 1999 for priority highway use  
25 taxes in the amount of \$5,171.15. ODOT hold a bond in the amount of \$1,000.00.

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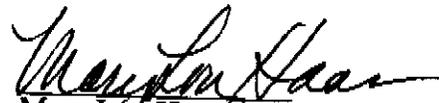
1 ODOT asserts the right to setoff the bond against the tax obligation. A copy of  
2 ODOT's claim and supporting documentation is attached hereto as Exhibit 1 and by  
3 this reference incorporated herein.

- 4 4. Debtors' plan does not indicate whether priority tax claims will be paid during the
- 5 initial 48 months of the plan, in equal month installments over the term of the plan, or
- 6 at all. See Paragraph 4 of debtors' plan.
- 7 5. A Chapter 13 plan may not be confirmed unless it provides for full payment of all
- 8 claims entitled to priority under section 507 of the bankruptcy code.

9 WHEREFORE, ODOT urges the court to deny confirmation of the debtors' Chapter 13  
10 plan unless and until it provides for payment in full of the ODOT priority tax claim.

11 DATED this 23<sup>rd</sup> day of December 1999.

12 **HARDY MYERS**  
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CERTIFICATE OF SERVICE BY MAIL

I certify that on December 23<sup>rd</sup>, 1999, I served the foregoing **Objection to Confirmation of Chapter 13 Plan** upon the parties hereto by mailing, regular mail, postage prepaid, a true, exact and full copy thereof to:

Vladimir and Tatyana Paniouchkine  
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Debtors

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