



## Opinion 546

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**Opinion Title:** 10/27/2010 PUBLISHED In re Skougard, 10-26950, Judge Thurman.

**Body:** Yearly tax refunds are property of the chapter 13 estate. However, refunds up to \$2,000 may be retained by below median chapter 13 debtors in Utah if the debtors are receiving Earned Income Credit or Additional Child Tax Credit. The principles of In re Lawson previously decided by this Court still apply and factor into the determination of the amount of refund allowed to be retained.

**File:**  [546.pdf](#) [1]

**Judge:** [Judge William T. Thurman](#) [2]

**Date:** Wednesday, October 27, 2010

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