



Opinion 565

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Opinion Title: 04/05/2013 UNPUBLISHED In re Wensel, 12-30207, Judge Thurman.

Body: The debtors' proposed plan failed to provide for all projected disposable income as required by § 1325(b)(1)(B), particularly tax refunds received during the applicable commitment period. Pursuant to Skougard, 438 B.R. 738 (Bankr. D. Utah 2010), tax refunds in excess of \$1,000 or up to \$2,000, if a debtor receives certain tax credits, are surrendered to the Trustee. The debtors proposed to include an annualized amount on Schedule I for tax refunds and retain all refunds over the course of the plan. However, the Court noted the debtors' employment had changed prior to filing and the annualization of tax refunds skewed the refund amount. Additionally, because of the difficulty in predicting actual tax liabilities the Court found that the current practice was more accurate and fairer to all parties and did not allow annualization of tax refunds.

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

Date: Friday, April 5, 2013

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