



## Opinion 533

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**Opinion Title:** 07/17/2009 UNPUBLISHED In re Hughes, Case No. 08-24736, In re Ulloa, Case No. 08-29072, Judge Mosier.

**Body:** Chapter 13 debtors' confirmed chapter 13 plans required debtors to pay their tax refunds into their plan. Debtors sought to modify their plans to permit them to retain their tax refunds. Held: Prepetition tax refunds are property of the bankruptcy estate and should be considered in §1325(a)(4) liquidation analysis. Agreement to pay tax refunds into plan eliminates need for §1325(a)(4) liquidation analysis of tax refunds for confirmation. Debtors must demonstrate a legitimate reason to modify their confirmed chapter 13 plan and any modification must satisfy §1325(a)(4) liquidation analysis, including value of prepetition tax refunds.

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**Judge:** [Chief Judge R. Kimball Mosier](#) [2]

**Date:** Friday, July 17, 2009

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