

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

9:30 AM

1:

Chapter

#0.00 PLEASE BE ADVISED THAT THE CHAPTER 13 CONFIRMATION CALENDAR
CAN BE VIEWED ON THE COURT'S WEBSITE UNDER:
JUDGES >KAUFMAN,V. >CHAPTER 13 > CHAPTER 13 CALENDAR
(WWW.CACB.USCOURTS.GOV)

Docket 0

Tentative Ruling:

- NONE LISTED -

**United States Bankruptcy Court
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Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

9:30 AM

1: -

Chapter

#0.00 All hearings on this calendar will be conducted in Courtroom 301 at 21041 Burbank Boulevard, Woodland Hills, California, 91367. All parties in interest, members of the public and the press may attend the hearings on this calendar in person.

Additionally, (except with respect to evidentiary hearings, or as otherwise ordered by the Court) parties in interest (and their counsel) may connect by ZoomGov audio and video free of charge, using the connection information provided below. Members of the public and the press may only connect to the zoom audio feed, and only by telephone. Access to the video feed by these individuals is prohibited.

Parties in interest may participate by ZoomGov video and audio using a personal computer (equipped with camera, microphone and speaker), or a handheld mobile device (such as an iPhone or Android phone). Members of the public, the press and parties in interest may participate by audio only using a telephone (standard telephone charges may apply).

Neither a Zoom nor a ZoomGov account is necessary to participate remotely and there are no fees for doing so. No pre-registration or prior approval is required.

The audio portion of each hearing will be recorded electronically by the Court and that recording will constitute its official record. Recording, retransmitting, photographing or imaging Court proceedings by any means is strictly prohibited.

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Video/audio web address: <https://cacb.zoomgov.com/j/1607769278>

Meeting ID: 160 776 9278

Password: 000530

Join by Telephone

Telephone conference lines: 1-669-254-5252 OR 1-646-828-7666

Meeting ID: 160 776 9278

**United States Bankruptcy Court
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Tuesday, April 9, 2024

Hearing Room 301

9:30 AM

CONT...

Chapter

Password: 000530

For more information on appearing before Judge Kaufman by ZoomGov, please see the information entitled "Tips for a Successful ZoomGov Court Experience" on the Court's website at: <https://www.cacb.uscourts.gov/judges/honorable-victoria-s-kaufman> under the tab "Telephonic Instructions."

Docket 0

Tentative Ruling:

- NONE LISTED -

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:17-13190 Seferino Carlin

Chapter 13

#30.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments

fr. 11/14/23; 1/9/24; 3/12/24

Docket 101

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Seferino Carlin

Represented By
Devin Sawdayi

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:20-10569 Michael Henry Moretti and Heather Marie Moretti

Chapter 13

#31.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments

fr. 11/14/23; 1/9/24; 2/13/24

Docket 70

***** VACATED *** REASON: Motion withdrawn 4/1/24**

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Michael Henry Moretti

Represented By
Erika Luna

Joint Debtor(s):

Heather Marie Moretti

Represented By
Erika Luna

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:21-10156 Gloria Stephanie Ruiz and Oscar Ernesto Lima

Chapter 13

#32.00 Trustee Motion to Dismiss Chapter 13 Case due to Material Default of the Plan Pursuant to §1307(c)(6) Failure to Submit All Tax Returns and/or Refunds

Docket 50

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Gloria Stephanie Ruiz

Represented By
Thomas B Ure

Joint Debtor(s):

Oscar Ernesto Lima

Represented By
Thomas B Ure

Movant(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:21-11044 Maksim Lvovich Kruglov and Irina Aleksandrovna

Chapter 13

#33.00 Trustee's Motion for Order Modifying the Plan to Increase the Plan Payment Pursuant to 11 U.S.C. §1329(a) and the Percentage to be Paid to Unsecured Creditors or in the Alternative, Dismissing the Chapter 13 Petition Due to Debtors' Failure to Make Debtors' Best Efforts to Repay Creditors Pursuant to 11 U.S.C. §1307(c)(6)

fr. 12/12/23; 2/13/24

Docket 69

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Maksim Lvovich Kruglov

Represented By
Matthew D. Resnik

Joint Debtor(s):

Irina Aleksandrovna Puzanova

Represented By
Matthew D. Resnik

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 303 Calendar**

Tuesday, April 9, 2024

Hearing Room 303

10:30 AM

1:22-10166 Edward David Lerner and Leslie Susan Lerner

Chapter 13

#34.00 Trustee's Motion to Dismiss Case Trustee Motion to Dismiss
Chapter 13 Case Due to Material Default of the Plan Pursuant to
§1307(c)(6) Failure to Submit All Tax Refunds

Docket 96

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Edward David Lerner	Pro Se
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Joint Debtor(s):

Leslie Susan Lerner	Pro Se
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Movant(s):

Elizabeth (SV) F Rojas (TR)	Pro Se
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Trustee(s):

Elizabeth (SV) F Rojas (TR)	Pro Se
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**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:22-10338 Martin C Saville

Chapter 13

#35.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments

Docket 67

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Martin C Saville

Represented By
Matthew D. Resnik

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:22-10457 Michael Scott Patterson

Chapter 13

#36.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments
fr. 2/13/24

Docket 59

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Michael Scott Patterson

Represented By
Jeffrey J Hagen

Movant(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:22-10898 Mario Rene Tejada

Chapter 13

#37.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments

fr. 7/11/23; 9/12/23; 10/3/23; 11/14/23; 1/9/24; 3/12/24

Docket 62

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Mario Rene Tejada

Represented By
Nathan A Berneman

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:22-11362 Paul Anthony Matulewicz

Chapter 13

#38.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments

Docket 44

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Paul Anthony Matulewicz

Represented By
Matthew D. Resnik

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:23-10006 Byron G Williams

Chapter 13

#39.00 Trustee's Motion to Dismiss Case for Failure to Make Plan Payments
fr. 2/13/24

Docket 58

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Byron G Williams

Represented By
Nathan A Berneman

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

10:30 AM

1:23-10467 Winston Lowell Siemens

Chapter 13

#40.00 Trustee's Motion to dismiss case for failure to make plan payments
fr. 3/21/24

Docket 66

***** VACATED *** REASON: Trustee filed a withdrawal on 3/18/24 - #81.**

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Winston Lowell Siemens

Represented By
Andrew Moher

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

1:23-10447 Dinia Francisco Santos

Chapter 13

#41.00 Debtor's Motion For Order Disallowing Claim Of The Estate Of Jane P. Mcleod (Proof Of Claim No.4)

fr. 8/15/23; 2/13/24; 3/12/24

Docket 28

***** VACATED *** REASON: Order approving stipulation entered
3/26/24. [Dkt. 77]**

Tentative Ruling:

Party Information

Debtor(s):

Dinia Francisco Santos

Represented By
Giovanni Orantes

Movant(s):

Dinia Francisco Santos

Represented By
Giovanni Orantes

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

1:23-10447 Dinia Francisco Santos

Chapter 13

#42.00 Motion for order estimating claim of the estate of Jane P. McLeod
(Proof of Claim No. 4)

fr. 3/12/24

Docket 70

***** VACATED *** REASON: Order approving stipulation entered
3/26/24. [Dkt. 77]**

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Dinia Francisco Santos

Represented By
Giovanni Orantes

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

1:23-10976 Gilbert J Azcarate, Jr

Chapter 13

#43.00 Debtor's Motion For An Order Disallowing The Assessments For The Tax Years 2018, 2020, 2021 And 2022 Set Forth In Proof Of Claim Number 4 Of United States Of America Internal Revenue Service Pursuant To FRBP 3001(c), 11 U.S.C. §502(b)(1)

fr. 1/9/24; 2/13/24

Docket 42

Tentative Ruling:

What is the status of the IRS audit of the debtor's pertinent income tax returns?

January 9, 2024 Ruling

Taking into account the facts set forth below, the Court will continue the hearing in order for: (1) the Internal Revenue Service ("IRS") to assess the debtor's recently filed 2019 income tax return; (2) the IRS to complete its evaluation/audit of the debtor's 2020 and 2021 income tax returns; and (3) the debtor to provide more substantial evidence that he filed his 2018 income tax return, including his submission to the Court of the **entire** tax return (with any personal identifiers omitted) and sufficient proof of receipt of that tax return by the IRS. *See Baldwin v. U.S.*, 921 F.2d 836, 841 (9th Cir. 2019)(regarding tax document sent to IRS, presumption arises that tax document was delivered, even if IRS claims not to have received it, when document was sent by registered mail and "taxpayer produces the registration as proof").

The parties should be prepared to discuss the timing for those things to take place, setting deadlines to file any supplemental evidence about this dispute and setting a continued hearing date.

RELEVANT FACTS

On July 12, 2023, Gilbert J. Azcarate, Jr. (the "Debtor") filed a chapter 13 petition. In his latest amended schedule E/F, the Debtor sets forth a claim of the IRS in the amount of \$30,000.00 [doc. 38]. The deadline for government entities to file claims is January 8, 2024.

On August 11, 2023, the IRS filed a proof of claim ("Claim 4-1") for the aggregate

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

CONT...

Gilbert J Azcarate, Jr

Chapter 13

amount owed of \$1,200,387.71. The IRS asserts that it has unsecured priority claims in the amount of \$724,481.74 and unsecured nonpriority claims in the amount of \$475,905.97. The aggregate amount is based on income taxes and interest owed for the tax periods 2016, 2018, 2019, 2020, 2021 and 2022. In support of Claim 4-1, the IRS attached Form 410, setting forth its determination of the taxes, interest and penalties owed.

On December 5, 2023, the IRS filed an amended proof of claim for the aggregate amount owed of \$1,138,953.84 ("Amended Claim"). In its Amended Claim, the IRS asserts unsecured priority claims in the amount of \$663,047.87 and unsecured nonpriority claims in the amount of \$475,905.97. The asserted unsecured priority claims consist of the following taxes and interest owed as of the petition date:

- (i) 2019: \$161,695.00 (tax) and \$43,800.58 (interest) – estimated liability based on a pending examination of the Debtor's filed income tax return;
- (ii) 2020: \$0 (tax) and \$334.23 (interest) – based on the Debtor's filed income tax return;
- (iii) 2020: \$170,216.00 (tax) and \$35,855.83 (interest) – estimated liability based on a pending examination of the Debtor's filed income tax return;
- (iv) 2021: \$217,669.00 (tax) and \$33,477.23 (interest) – estimated liability based on a pending examination of the Debtor's filed income tax return; and
- (v) 2022: \$0.00.

The unsecured nonpriority claims consists of the following taxes and interest owed as of the petition date:

- (i) 2016: \$1,222.97 (interest, based on tax assessed in 2017);
- (ii) 2016: \$1,833.94 (tax, based on assessment made in 2019) and \$858.15 (interest); and
- (iii) 2018: \$46,115.00 (tax) and \$9,635.09 (interest) – estimated, because the income tax return has not been filed, according to the IRS.

As set forth in the Amended Claim, as of the petition date, the penalties on the unsecured priority claims, including interest thereon, are \$413,055.07, and the

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

CONT... Gilbert J Azcarate, Jr

Chapter 13

penalties on the unsecured nonpriority claims, including interest thereon, are \$3,185.75.

On November 13, 2023, the Debtor filed a *Motion for an Order Disallowing the Assessments for the Tax Years 2018, 2020, 2021 and 2022 Set Forth in Proof of Claim Number 4 of the United States of America Internal Revenue Service Pursuant to FRBP 3001(c), 11 U.S.C. § 502(b)(1)* (the "Objection") [doc. 42]. Among other things, the Debtor represents that he had filed his 2018, 2020, 2021 and 2022 income tax returns; when the Objection was filed, the Debtor had not yet filed his income tax return for 2019. *See* Declaration of Gilbert J. Azcarate, Jr. attached to the Objection.

Submitted as exhibits to the Debtor's declaration are: (1) a single unsigned page, allegedly from the Debtor's 2018 income tax return; (2) a single unsigned page, allegedly from the Debtor's 2020 income tax return; (3) a single unsigned page, allegedly from the Debtor's 2021 income tax return; and (4) a single unsigned page, allegedly from the Debtor's 2022 income tax return.

Based on the submitted unsigned pages of the Debtor's purported income tax returns (one of which the IRS has no record of being filed), and "preliminary numbers" from the Debtor's accountant about the Debtor's 2019 income tax liability, the Debtor argues that his liability to the IRS is significantly less than the amounts set forth in Claim 4-1. Accordingly, the Debtor requests that the Court disallow the IRS assessments, as set forth in Claim 4-1. *Id.*

On December 20, 2023, the IRS filed an opposition to the Objection [doc. 50]. Among other things, the IRS asserts that it has no record of receiving the Debtor's 2018 income tax return. Declaration of Lynda Walker, submitted with the Opposition. Regarding the Debtor's 2019, 2020 and 2021 income tax returns, the IRS represents that they are under examination, or audit, by the IRS. *Id.*

On January 1, 2024, the Debtor filed a reply [doc. 51]. Among other things, the reply states that the Debtor was not aware that the pertinent income tax returns were under examination and notes that the Debtor "welcomes the opportunity to meet with the IRS about the . . . sums alleged to be owed for 2018 and 2019" and that the Debtor hopes the reply "will open up the much-needed line of communication."

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

CONT... Gilbert J Azcarate, Jr

Chapter 13

Party Information

Debtor(s):

Gilbert J Azcarate Jr

Represented By
Stella A Havkin

Movant(s):

Gilbert J Azcarate Jr

Represented By
Stella A Havkin

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:00 AM

1:24-10005 Amy Jam and Mohsen Ahmadi Hadad

Chapter 13

#44.00 Debtors' Motion to Convert Case From Chapter 13 to 11

Docket 28

Tentative Ruling:

Grant.

Movants must submit the order within seven (7) days.

Note: No response has been filed. Accordingly, no court appearance by movants is required. Should an opposing party file a late opposition or appear at the hearing, the Court will determine whether further hearing is required and movants will be so notified.

Party Information

Debtor(s):

Amy Jam

Represented By
Stella A Havkin

Joint Debtor(s):

Mohsen Ahmadi Hadad

Represented By
Stella A Havkin

Movant(s):

Amy Jam

Represented By
Stella A Havkin

Mohsen Ahmadi Hadad

Represented By
Stella A Havkin

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:30 AM

1:23-11175 Martin Alfred Livingston

Chapter 13

**#45.00 Debtor's Motion to Avoid Junior Lien with
U.S. Bank National Association**

Docket 36

Tentative Ruling:

Unless an appearance is made at the hearing on April 9, 2024 at 11:30 a.m., the hearing is continued to May 14, 2024 at 11:30 a.m., and movant must cure the deficiencies noted below on or before April 12, 2024.

The debtor has not properly served U.S. Bank National Association ("U.S. Bank"), because the address used for U.S. Bank does not reference an officer nor was service made by certified mail. Fed. R. Bankr. P. 7004(h). The debtor must properly serve the motion and notice of the continued hearing and the deadline to file a written response on U.S. Bank.

Party Information

Debtor(s):

Martin Alfred Livingston

Represented By
Joshua Sternberg

Movant(s):

Martin Alfred Livingston

Represented By
Joshua Sternberg

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Tuesday, April 9, 2024

Hearing Room 301

11:30 AM

1:24-10132 Veriscina Flores

Chapter 13

#46.00 Debtor's Motion to Avoid Junior Lien with Wilmington Savings Fund Society, FSB, successor to Figure Lending LLC /Specialized Loan Servicing, LLC

Docket 20

Tentative Ruling:

Grant.

Movant must submit the order within seven (7) days.

Note: No response has been filed. Accordingly, no court appearance by movant is required. Should an opposing party file a late opposition or appear at the hearing, the Court will determine whether further hearing is required and movant will be so notified.

Party Information

Debtor(s):

Veriscina Flores

Represented By
Giovanni Orantes

Movant(s):

Veriscina Flores

Represented By
Giovanni Orantes

Trustee(s):

Elizabeth (SV) F Rojas (TR)

Pro Se