

June 9, 2009 www.orb.uscourts.gov

Recent Opinions

In re Steen, Case No. 08-35047-tmb13

April 13, 2009

11 USC §507(a)(8)

Debtors (who had filed a chapter 13 case in 2007 that was later dismissed) objected to IRS proof of claim seeking priority treatment for some \$14,000 in 2004 taxes. They disagreed over how to apply the three-year lookback period. The court agreed with the IRS's position that if a debtor files bankruptcy during the three-year lookback period of §507(a)(8), the lookback period is extended for 90 days plus the number of days the prior case was pending.

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PREVIOUSLY PUBLISHED ITEMS:

The following is a summary of items added in the past several weeks.

Local Bankruptcy Forms

Local bankruptcy form 120 has been updated, as has the Index of Local Bankruptcy Forms.

ECF Registration Forms

ECF registration forms for attorneys and creditors were updated on April 27. The court no longer requires a proficiency exam for attorneys currently using ECF20 in other districts.

ECF Training

Lawyers get 4 CLE credits for ECF training. Sessions run from 8:30 am to 12:30 pm. The currently scheduled training dates for **Eugene and Portland** are June 18, July 15 and August 13.

Message from Clerks Office

Please **do not modify** the fixed text in a local bankruptcy form (LBRs 1001.1.F. and G.)! If adequate room does not exist in any area, attachment pages may be added to the end of the form for inclusion of essential text.

Debtor-Creditor Section Website

An archive of these court updates is maintained on the Debtor-Creditor Section website at <http://www.osb-dc.org/orb.htm>.