

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:

LAVIE CARE CENTERS, LLC, *et al.*,

Debtors.

Case No. 24-55507-PMB
(Jointly Administered)

Chapter 11

Judge Baisier

**THE INTERNAL REVENUE SERVICE’S
RESPONSE IN OPPOSITION TO CLAIM OBJECTION**

The Internal Revenue Service, through the undersigned U.S. Attorney and Assistant U.S. Attorney (“IRS”), hereby responds in opposition to the *GUC Trustee’s Second Omnibus Objection to (I) Amended and Superseded Claims, (II) Reduced Claims, (III) Duplicate Claims, and (IV) [] No Liability Claims Filed by the Internal Revenue Service Set Forth on Exhibits A-1 Through A-4 (“Objection”)* filed by Ryniker Consultants, LLC, in its capacity as the Trustee for the GUC Trust (“GUC Trustee”).

The GUC Trustee objects to four categories of federal tax claims. First, general unsecured claims that appear to have been amended or superseded, in an effort to “clean up” the claims register and prevent a double recovery. Objection, ¶¶ 13–15. Second, claims on which, according to the Debtor’s books and records, the Debtors’ estates owe less than the asserted amounts (*i.e.*, “Reduced Claims”). *See id.*, ¶ 16. Third, claims that appear duplicative of others



and are not expressly identified as amended claims. *See id.*, ¶ 18. Finally, claims on which the Debtors' estates owe nothing – again, according to the Debtors' books and records (*i.e.*, “No Liability Claims”). *See id.*, ¶ 20.

The IRS has reached out to counsel for the GUC Trustee and believes the parties can resolve all or substantially all of the disputes raised in the Objection. Nevertheless, to preserve its rights (including in the event this matter proceeds to a contested evidentiary hearing), the IRS files the instant response in opposition to the Objection. Because the Objection merely references inconsistencies to the Debtors' books and records and does not otherwise provide supporting evidence to overcome the *prima facie* validity of the IRS's claims, the Objection should be overruled.

Legal Argument

The Objection fails to meet its evidentiary burden to overcome the *prima facie* validity of the IRS claims at issue. At the outset, the Objection does not allege the claims are not compliant with Rule 3001, which they each are. Rule 3001 requires a duly executed written statement substantially conforming to Official Form 410. Fed. R. Bankr. P. 3001(a), (b). Though a tax claim is not a claim or interest “based on a writing,” the IRS nevertheless supports each claim with a detailed “Form 410 Attachment,” which states the tax period(s) at issue, the nature of any assessment or unassessed tax liability, and provides a statement of

interest and penalties, if any. See Fed. R. Bankr. P. 3001(c)(2)(A). Nothing further is required. See *In re Busch*, 213 B.R. 390, 393 (Bankr. M.D. Fla. 1997) (Glenn, J.) (finding that the IRS satisfied Rule 3001 where “the claim filed by the IRS substantially conforms to Official Form 10,” and “an attachment was filed with the proof of claim which lists each tax claimed, sets forth the applicable tax period for each type of tax, states the date that each tax was assessed, and sets out the amount of each tax...penalty...the amount of interest to the date of the petition with respect to each tax.”).

The IRS claims at issue here were executed in accordance with Rule 3001. Thus, they constitute *prima facie* evidence of the validity and amount of tax claimed. See *id.*; Fed. R. Bankr. P. 3001(f). The Objection does not rebut this *prima facie* validity. Rather, it merely references inconsistencies in the Debtors’ books and records. Objection, ¶¶ 16, 20. Without more, the GUC Trustee fails to rebut the IRS claims’ *prima facie* validity.¹ Accordingly, the Objection should be overruled.

¹ Additionally, it is well established that the burden to rebut the *prima facie* validity of the IRS claims falls to the GUC Trustee. See *Bonapfel v. U.S. (In re All Am. of Ashburn, Inc.)*, 156 B.R. 696, 702 (Bankr. N.D. Ga. 1993) (“The debtor-taxpayer bears the burden of objecting to the proof of claim and producing evidence to refute the proof of claim.”); *Bakst v. U.S. (In re Katz)*, 168 B.R. 781, 788 (Bankr. S.D. Fla. 1994) (objecting party must present “a colorable objection to a proof of claim, sufficient to overcome the *prima facie* effect operating in favor of the creditor”); *In re South Side House, LLC*, 451 B.R. 248, 261 (Bankr. E.D.N.Y. 2011). Moreover, “[t]he objecting party may not rebut the *prima facie* case merely

Dated: February 16, 2026.

Respectfully submitted,

THEODORE S. HERTZBERG
United States Attorney

/s/ Andres H. Sandoval
Andres H. Sandoval
Assistant U.S. Attorney
Georgia Bar No. 643257
United States Attorney's Office
75 Ted Turner Drive SW, Suite 600
Atlanta, Georgia 30303
Telephone: (404) 581-6096
Facsimile: (404) 581-6181
E-mail: andres.sandoval@usdoj.gov
Counsel for the United States of America

by stating that the amount of the taxes claimed by the Service is not correct; the objecting party must produce some evidence to support that statement." *In re White*, 168 B.R. 825, 829 (Bankr. D. Conn. 1994).

CERTIFICATE OF SERVICE

This is to certify that I have on February 16, 2026 electronically filed the foregoing document using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of this document and an accompanying link to this document to all parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing program.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Dated: February 16, 2026.

THEODORE S. HERTZBERG
United States Attorney

/s/ Andres H. Sandoval
Andres H. Sandoval
Assistant U.S. Attorney