

3.

That the Secured Claim is for a Civil Penalty for the tax period March 31, 1988 which includes both the tax due as well as interest and penalty. The Debtors paid the tax owed in full back in 1990 and received a release of the lien that had been filed. Therefore, this portion of the claim is unenforceable.

4.

That the Unsecured Priority Claim includes estimated liability of \$10,000 for the tax period 12/31/87 and \$10,000 for the tax period 12/31/93. The Debtors shall file tax returns for both of these years prior to the hearing on this motion. Debtors estimate that their liability for 1987 will be approximately \$5,000 and for 1993 they will have no tax liability.

5.

That the Unsecured Priority Claim also includes an estimated liability of \$5,000 for WT-FICA tax for 3/31/94 for taxpayer ID number 58-1901736. This ID number is for a business called Reliable Services Company. This is a company owned by the Debtors Mother and the Debtor has no ownership in this company whatsoever. Therefore this should be eliminated from the Claim entirely.

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