

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW HAMPSHIRE

In Re: Robert L. MacDonald, Jr.  
Case No. 24-10114-BAH  
Chapter 13  
Debtor

**MOTION TO DISMISS**

NOW COMES LAWRENCE P. SUMSKI, Trustee in the above-cited case, and Moves to Dismiss the case, stating as follows:

1. The debtor has failed to provide the required § 341 Meeting review documents, namely:

- the requisite number of pre-petition payment advices, specifically for the period between January 12, 2024 and January 18, 2024

2. The Plan by its terms calls for total payments in the amount of \$8,400.00.

3. The debtor is unable to formulate a confirmable Chapter 13 Plan pursuant to § 1325, in that the currently proffered plan does not provide for payment in full of the asserted claims, to wit:

Internal Revenue Service (priority tax claim; per Proof of Claim)	90,686.00
Chapter 13 Trustee fees and expenses	840.00

4. The debtor has failed to amend his Plan to address the Proof of Claim filed by the Internal Revenue Service, alleging failure to file his 2023 federal income tax return.

5. As shown in its Paragraph 12, the Plan does not meet the liquidation test.

6. The debtor has taken no action regarding the possible lien avoidance litigation cited in the Plan.

WHEREFORE, the undersigned Chapter 13 Trustee Moves as follows:

- A. That the case be Dismissed for cause pursuant to § 1307.
- B. For such other and further relief as may be just.

Respectfully submitted,

Dated: April 18, 2024

/s/ Lawrence P. Sumski  
Lawrence P. Sumski  
Chapter 13 Trustee  
32 Daniel Webster Highway  
Suite 15  
Merrimack, NH 03054  
(603) 626-8899  
ID# BNH01460

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**NOTICE OF HEARING**

*You are hereby notified that a hearing will be held on the attached Motion to Dismiss the case on May 10, 2024, at the United States Bankruptcy Court for the District of New Hampshire, Warren B. Rudman United States Courthouse, 55 Pleasant Street, Courtroom A, Concord, New Hampshire at 9:00 a.m.*

*You are further notified that an objection to this motion, if any, must be filed with the U.S. Bankruptcy Court and the undersigned on or before May 3, 2024. The date for hearing of such objections shall be as follows May 10, 2024 or at such further date as the Court may provide.*

Respectfully submitted,

Dated: April 18, 2024

/s/ Lawrence P. Sumski  
Lawrence P. Sumski  
Chapter 13 Trustee  
32 Daniel Webster Highway  
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**CERTIFICATE OF SERVICE**

I hereby certify that I have on this, the 18<sup>th</sup> day of April, 2024, served electronically via ECF a copy of this Motion to Dismiss and Notice of Hearing upon:

Attorney Eleanor Dahar  
First-Citizens Bank & Trust Company  
c/o Attorney Kenneth Peters  
Planet Home Lending, LLC  
c/o Attorney Joseph Dolben  
Office of the U.S. Trustee

and by first class United States mail to all creditors as listed on the attached service list.

Respectfully submitted,

Dated: April 18, 2024

/s/ Lawrence P. Sumski  
Lawrence P. Sumski  
Chapter 13 Trustee  
32 Daniel Webster Highway  
Suite 15  
Merrimack, NH 03054  
(603) 626-8899  
ID# BNH01460



Robert L. MacDonald, Jr.  
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Merrimack, NH 03054

Department of Treasury  
Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

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c/o Saldutti Law Group  
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Cherry Hill, NJ 08034

John W. Rudolph, Michelle M. Rudolph  
and Katherine M. Rudolph  
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American Express National Bank  
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Ally Financial  
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