

In re Thomas J. METZGER and Betty S. Metzger, Debtors

No. 99-21712-BKC-RBR

(Cite as: 2000 WL 1479149 (Bankr.S.D.Fla.))

The debtor objected to the claims of the IRS for assessed penalties, as provided in section 6672 of the Internal Revenue Code of 1986, as amended ("IRC") against the debtor, as the person responsible for collecting, accounting for and paying over employment taxes for a Florida limited partnership. The Court only allowed the penalties for those tax years that the IRS proved the debtor was a "responsible person" as to the partnership.