In re Calabrese

3rd Circuit Court of Appeals

Case No. No. 11-3793

Issue: Are retail sales taxes are "excise" taxes or "trust fund" taxes under the Bankruptcy Code? The court describes this as an issue of first impression and notes that the "distinction is significant because trust fund taxes are never dischargeable in bankruptcy." See 11 U.S.C. §§ 507(a)(8)(C), (E), 523(a)(1)(A).

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