

2015 WL 7292441

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United States Court of Appeals,
Second Circuit.

Ralph H. DRAKE, Jr., Debtor–Appellant,

v.

UNITED STATES of America, on behalf of
INTERNAL REVENUE SERVICE, Appellee.

No. 15–13–BK. | Nov. 19, 2015.

Appeal from a judgment of the United States District Court
for the Northern District of New York ([Kahn, J.](#)).**Attorneys and Law Firms**[Stephen J. Waite](#), Waite & Associates, P.C., Albany, NY, for
Debtor–Appellant.[Rachel I. Wollitzer](#), Department of Justice, Washington, D.C.
([Francesca Ugolini](#) and [Caroline D. Ciruolo](#), on the brief), for
Richard S. Hartunian, United States Attorney for the Northern
District of New York, Albany, NY, for Appellee.Present [PIERRE N. LEVAL](#), [PETER W. HALL](#) and
[GERARD E. LYNCH](#), Circuit Judges.**SUMMARY ORDER*****1 UPON DUE CONSIDERATION, IT IS HEREBY
ORDERED, ADJUDGED, AND DECREED** that the
judgment is **AFFIRMED**.Appellant Ralph H. Drake, Jr., a debtor under Chapter 7 of
the U.S. Bankruptcy Code, objects to a proof of claim filed by
the Internal Revenue Service (“IRS”). The Bankruptcy Court
([Littlefield, Jr., J.](#)) denied Drake's objection, and the District
Court ([Kahn, J.](#)) affirmed the Bankruptcy Court's decision.
We assume the parties' familiarity with the facts, procedural
history, and issues on appeal.

The government argues that we should vacate the judgment
of the district court because the Appellant lacked standing
under [11 U.S.C. § 502](#) to object to the IRS's proof of claim
in the bankruptcy proceedings. We need not reach this issue,
however, because whether a Chapter 7 debtor may object
to a proof of claim is a question of statutory standing.
Such questions do not generally implicate the subject-matter
jurisdiction of a federal court unless “Congress clearly states
that a limitation on a statute's scope is jurisdictional.” [Paulsen
v. Remington Lodging & Hospitality, LLC](#), 773 F.3d 462,
468 (2d Cir.2014). We have held that other limitations in
the Bankruptcy Code are “decisively” nonjurisdictional. [In
re Zarnel](#), 619 F.3d 156, 169 (2d Cir.2010) (holding that
[11 U.S.C. §§ 109, 301, and 303](#) presented nonjurisdictional
limits on who was eligible for bankruptcy relief). Nothing in [§
502](#) refers to jurisdiction or indicates that Congress intended
the “party in interest” limitation to be jurisdictional in nature.

We therefore assume without deciding that Appellant had
standing to object to the IRS's proof of claim in the bankruptcy
court. After reviewing the issues on appeal and the record
of the proceedings below, we conclude that the bankruptcy
court did not err in denying Appellant's objection to the IRS's
proof of claim on the merits and did not abuse its discretion
in doing so without holding a hearing. Appellant was given
“notice and a hearing” as required by [11 U.S.C. § 502\(b\)](#).
See [11 U.S.C. § 102\(1\)\(A\)](#) (defining “notice and a hearing”
as used in [§ 502](#) to mean “after such notice as is appropriate
in the particular circumstances, and such opportunity for a
hearing as is appropriate in the particular circumstances”),
and the evidence was sufficient to support the bankruptcy
court's allowance of the IRS claim.

Accordingly, we AFFIRM the judgment of the district court.

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