

## IMPORTANT ANNOUNCEMENT

To All External Filers:

### **Providing Trustees with Copies of Federal Tax Returns for Individuals under BAPCPA**

Section 521(e)(2)(A) directs that an individual debtor in a chapter 7 or chapter 13 case “**shall provide** – ...not later than 7 days before the date first set for the first meeting of creditors, **to the trustee** a copy of the federal income tax return ... for the most recent tax year ending immediately before the commencement of the case and for which a Federal income tax return was filed.” (emphasis added). Some attorneys have been filing these pre-petition tax period returns with the Court and failing to provide them to the case trustee. The statute requires that the debtor provide these Federal income tax returns directly to the trustee, and it does not direct that they be filed with the Court.

Some of the confusion may come from Section 521(f) which requires an individual debtor in chapter 7, 11 or 13 to file with the Court certain Federal income tax returns for tax years ending while the case is pending (section 521(f)(1)) and Federal income tax returns filed post-petition for tax periods ending in the 3 year period ending on the commencement of the case (section 521(f)(2)). These income tax returns are for post-petition tax periods or pre-petition tax periods for which no return had been filed, or amendments to those returns. These returns **must be filed with the court**, but only after a request of the court, the United States trustee, or any party in interest in a case.

Please be aware that the Federal tax returns provided to the trustee before the initial first meeting of creditors (section 521 (e)(2)(A)) **do not** have to be filed with the court. If you’ve filed them with the court in error, you must still provide them to the trustee, since the trustee does not have access to tax returns appearing on the court’s docket.

### **Means Testing Information: Update to Census Bureau and IRS Data - Important Note Regarding Updated Information For Cases Filed on or after 2/13/06**

The Census Bureau’s median family income data, the IRS’s National Standards for Allowable Living Expenses and Local Standards for Transportation and Housing and Utilities Expenses, and the schedules of actual administrative expenses for administering a chapter 13 plan on the Executive Office for United States Trustee’s “Means Testing Information” page (<http://www.usdoj.gov/ust/eo/bapcpa/meanstesting.htm>) have been updated. The U.S. Trustee Program will apply the updated data to all cases filed on or after February 13, 2006. Please be sure you are using the updated data for cases filed after February 13, 2006.