Bankruptcy Local Rule 1007-3

TAX RETURNS

(a) **Restrictions regarding debtor's tax information.**

Tax information filed with the court and that which is provided to creditors and trustees is subject to the Administrative Office's guidance regarding tax information as from time to time promulgated. Any person receiving copies of the debtor's tax information shall treat the information as confidential and shall not disseminate it except as appropriate under the circumstances of the case.

(b) **Filing tax returns.**

Except where the court orders otherwise for good cause shown, a debtor must file all required tax returns with the proper taxing authority and provide the trustee a copy of any tax return for the tax years subject to the *Income Tax Turnover Order,* in accordance with 11 U.S.C. § 521, § 1116, § 1308, and § 1325. Failure to do so may be grounds for dismissal.

RELATED AUTHORITY

11 U.S.C. § 521, § 1116, § 1308, § 1325
Fed. R. Bankr. P. 4002

Advisory Committee Notes:

Current tax returns submitted by debtor: Pursuant to the time periods and terms of Fed. R. Bankr. P. 4002(b)(3), (b)(4), and (b)(5); 11 U.S.C. § 521(e); and § 1116(1)(A), as applicable, the debtor shall provide to the trustee, and upon request, to a creditor, a copy of the federal income tax return for the most recent tax year ending immediately before the commencement of the case. While the Bankruptcy Code addresses federal returns, it is also important to provide the state tax returns to the trustee prior to the Creditors Meeting. Failure to do so may be grounds for dismissal.

As the Administrative Office's Guidance may change, please refer to the court's website at www.id.uscourts.gov for the most recent version. (Director's Interim Guidance Regarding Tax Information Under 11 U.S.C. § 521)