

LBR 4002.1

**TRUSTEE REQUESTS FOR EVIDENCE OF INCOME,
INCLUDING TAX RETURNS**

(a) Debtor's Duty to Provide Trustee most recently filed Federal and State Income Tax Returns. In addition to the other duties required under § 521, the debtor must provide to the trustee at least 7 days prior to the meeting of creditors held under § 341, a complete copy of the most recent one year of Federal and State income tax returns filed pre-petition with the respective taxing authority, where applicable.

(b) Debtor's Duty regarding Unfiled Returns.

(1) *Most recent unfiled return.* If the debtor has not filed a tax return for the most recent tax year ending before the bankruptcy is filed and that return is not yet due, the debtor must timely file the return with the appropriate taxing authorities, and provide a signed copy of the return to the trustee, within 7 days of its filing.

(2) *Other unfiled tax returns.* If the debtor has not filed any other tax return that is due for a tax year ending before the date the bankruptcy was filed, the debtor must comply with the trustee's request for a copy of the signed return(s), the original of which must be filed with the appropriate taxing authority, within 28 days after the trustee requests a copy of the return.

(c) Debtor's Duty to Provide Trustee Previously Filed Tax Returns and Income and Expenditure Statements. The trustee may request that the debtor provide a copy of Federal and State income tax returns for pre-petition tax periods and for post-petition tax periods for any year in which the case is pending. The trustee may also request that the debtor provide a statement of income and expenditures described in § 521(f)(4). This rule or any trustee request for a return does not constitute a request to the debtor under § 521(f) to file copies of the tax returns or statement of income and expenditures directly with the court.

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As amended 3/17/10, 10/17/05.