

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF NORTH CAROLINA

In Re: )  
)  
**PROVISIONS RELATING TO TAX RETURNS** )  
)  
Debtor(s). )  
\_\_\_\_\_ )

**FILED**  
U.S. Bankruptcy Court  
Western District of NC  
MAY 12 2006  
David E. Weich, Clerk  
Charlotte Division  
ASW

JUDGMENT ENTERED ON MAY 12 2006

**ADMINISTRATIVE ORDER REGARDING INDIVIDUAL DEBTOR'S TAX RETURNS  
IN CHAPTERS 7 AND 13**

Pursuant to 11 U.S.C. §§ 521 and 1308, the court enters the following Administrative Order regarding individual tax returns in Chapter 7 and 13 cases:

**Filing Of Tax Returns Prohibited Except Upon Request Or Order**

1. Copies of debtor's tax returns shall not be filed with the Bankruptcy Court's Clerk's Office unless requested by the court, Bankruptcy Administrator or an interested party or otherwise ordered by the court.

2. If the debtor's tax returns are tendered to the court other than pursuant to proper request or court order, then the Clerk's Office shall not accept the returns, but shall return them to the debtor.

**Providing Tax Returns To Trustees**

3. Procedures for compliance with 11 U.S.C. § 521 are established by Interim Bankruptcy Rules, "Interim Guidance Regarding Tax Information Under 11 U.S.C. § 521" and the court's

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Local Rules governing motions practice. Links to those rules are provided on the court's website.

**Special Provisions In Chapter 13 Cases**

4. In Chapter 13 cases, debtors must provide evidence of compliance with 11 U.S.C. § 1308 to the Trustee at the first meeting of creditors.

**Dismissal Of Case For Non-Compliance**

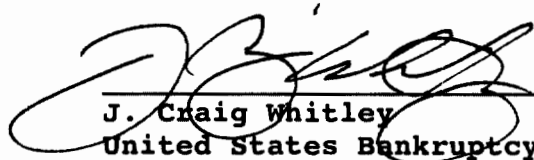
5. Trustees are directed to strictly enforce obligations pursuant to 11 U.S.C. §§ 521 and 1308.

6. In any case where the debtor has failed timely to comply with §§ 521 or 1308, the Trustees are directed to tender to the court an Order dismissing the debtor's case (except in cases where dismissal is not in the best interest of creditors).



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George R. Hodges  
United States Bankruptcy Judge



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J. Craig Whitley  
United States Bankruptcy Judge



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Marvin R. Wooten  
United States Bankruptcy Judge