



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO
José V. Toledo Post Office & Courthouse Federal Building
300 Recinto Sur St, Suite 109
San Juan, Puerto Rico 00901

Notice to Bar and Public

Re: Tax Return Interim Guidance

Section 315(c) of the Bankruptcy Abuse Prevention and Consumer Protection act of 2005 (the Act) mandates that the Director of the Administrative Office of the United States Courts establish procedures for safeguarding the confidentiality of tax information required to be provided under 11 U.S.C. § 521. In accordance with the Act, on September 27, 2005, the Director provide the following guidance on procedures to protect debtor's tax information.

- I. No tax information filed with the bankruptcy court or otherwise provided by the debtor will be available to the public via the Internet, PACER, or CM/ECF.**

The CM/ECF event for electronically filing tax information, will limit access only to users assigned "court" logins (i.e., judicial officers and court employees). All other users will be limited to viewing the docket event, but will not be able to open and view tax information.

- II. Debtors providing tax information under 11 U.S.C. § 521 should redact personal information as set forth in the Judicial Conference's Policy on Privacy and Public Access to Electronic Case Files ("JCUS policy").**

A. In accordance with the JCUS policy, the debtor should take the following steps to redact personal identifiers in any tax information filed with the court or provided to the trustee or creditor(s), in either electronic or paper form:

1. *Social Security numbers.* Only the last four digits of that number should appear.
2. *Names of minor children.* Only the child(ren)'s initials should appear.

3. *Dates of birth.* Only the year should appear.
 4. *Financial account numbers.* Only the last four digits of these numbers should appear.
- B. Court employees are not responsible for redacting any of the personal identifying information. The responsibility rests solely with the debtor.

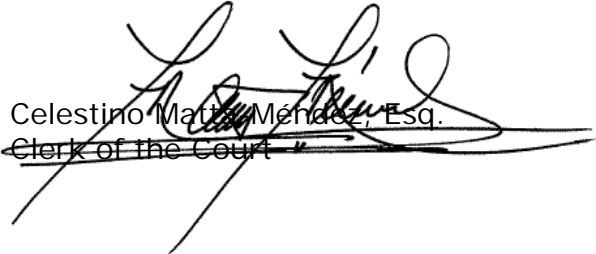
III. Procedure for requesting and obtaining access to tax information filed with the court under 11 U.S.C. § 521 (f).

- A. To access debtor's tax information, a written request that a debtor file copies of tax return with the court pursuant to 11 U.S.C. § 521(f) shall be filed and served on the debtor and debtor's counsel, if any.
- B. In order to obtain access to a debtor's tax information filed with the bankruptcy court, the movant must file a motion, which should include:
1. A description of the movant's status in the case, to allow the court to ascertain whether the movant may properly be given access to the requested tax information.
 2. A description of the specific tax information sought.
 3. A statement indicating that the information cannot be obtained by the movant from any other sources.
 4. A statement showing a demonstrated need for the tax information.

IV. Access to tax information when a motion for access has been granted.

Local courts have authority to determine procedures for transmitting the tax information to the movant when access has been granted. Our local procedure will be forthcoming.

In San Juan, Puerto Rico, this 7th day of October, 2005.


Celestino Matos Méndez, Esq.
Clerk of the Court