

T.L.B.R. 1017-1 Dismissals (applies to cases filed after 10/16/05, **and replaces L.B.R. 117 for cases filed after that date**, see also T.L.B.R. 4002-1 Duties and Responsibilities Regarding Tax Information)

(a) **Submission to Trustee or Creditor of Tax Returns Under 11 U.S.C. § 521(e).**

- (1) No later than seven (7) business days before the first date set for the meeting of creditors, Chapter 7 and 13 individual debtors are required to provide the case trustee with a copy of their Federal income tax return, or a transcript of such 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. See I.B.R. 4002(b)(3).
- (2) The debtor is also required to provide any requesting creditor with a copy of such return or transcript if the request is made at least fifteen days prior to the initial meeting of creditors. See I.B.R. 4002(b)(4).
- (3) If the debtor was not required by law to file a tax return in any period covered by this rule, the debtor shall provide to the case trustee and any requesting creditors as referenced above a verified statement that no tax return was required to be filed and state the reason why a tax return was not required to be filed.
- (4) The debtor shall redact all personal information from tax returns or transcripts provided to the case trustee or requesting creditor. Redact the following: all but the last 4 digits of the social security number; all names of minor children; all but the last 4 digits of any bank, savings or similar accounts; and provide only birth year, not date of birth. (See, T.L.B.R. 4002-1.)
- (5) If the debtor fails to provide such Federal tax return or transcript, the trustee or a creditor may file a report that such document was not provided. A copy of the report shall be served on the debtor, debtor's counsel, the case trustee and United States Trustee. Any creditor that is a non-natural person must comply with L.B.R. 910.
 - (i) The report shall be accompanied by a notice that the debtor has ten days to object to the report and provide written verification that the failure to so comply is due to circumstances beyond the control of the debtor.
 - (ii) The notice of the report shall be in substantial conformity with T.L.B.F. 1017-1.
- (6) If no objection and verification are filed by the debtor, the debtor's failure to comply with the requirements to file tax returns or transcripts constitutes grounds for dismissal of the case pursuant to 11 U.S.C. §§ 707(a) or 1307(c), without further notice, certification or hearing.

- (b) **Hearing on Dismissal Pursuant to T.L.B.R. 1017-1 for failure to file tax returns.** If the debtor provides a response and written verification regarding the failure to file a tax return or transcript required under 11 U.S.C. § 521, then the Court will set the matter for hearing.

- (c) **General.** Failure to timely comply with the provisions of 11 U.S.C. § 521 (a)(1), I.B.R. 1007 and T.L.B.R. 1007-1 constitutes grounds for dismissal of the case pursuant to 11 U.S.C. §§ 707(a), 1112(b), 1208(c) or 1307(c), as applicable without further notice, certification, or hearing.

T.L.B.F. 1017-1

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO

In re:

Case No. _____

(Insert Name(s) of Debtor(s))

Address _____

Last 4 digits of SSN and/or EIN:

Debtor(s).

Chapter _____

REPORT OF DEBTOR'S FAILURE TO PROVIDE TAX RETURN PURSUANT TO 11 U.S.C. §521(e)(2) AND NOTICE OF PENDING DISMISSAL OF CASE PURSUANT TO T.L.B.R. 1017-1

TO THE DEBTOR AND THE ATTORNEY FOR THE DEBTOR:

_____ in the above-referenced case, hereby certifies that despite a timely request the Debtor has failed to provide the (name of creditor or trustee) _____ with a copy of the Federal income tax return or transcript of such 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, as required by 11 U.S.C. § 521(e)(2), I.B.R. 4002 and T.L.B.R. 1017-1;

NOTICE IS HEREBY GIVEN that, pursuant to T.L.B.R. 1017-1 and 11 U.S.C. § 521(e)(2), **the case shall be dismissed without further notice, certification, or hearing**, unless the Debtor files an objection with the Court by (specify date: 10 days + 3 for mailing). The Debtor's objection shall include such information as is necessary to demonstrate that the Debtor's failure to provide the tax return or transcript was due to circumstances beyond the control of the Debtor, as required by 11 U.S.C. §521(e)(2).

Dated:

Respectfully submitted,

/s/ (in compliance with L.B.R. 910)

Printed Name and Attorney Registration Number

Name of Firm

Street Address

City, State and Zip Code

Telephone and Fax Numbers

E-mail address

CERTIFICATE OF SERVICE

I hereby certify that a copy of this **REPORT OF DEBTOR'S FAILURE TO PROVIDE FEDERAL TAX RETURN PURSUANT TO 11 U.S.C. §521(e)(2)(A) AND NOTICE OF PENDING DISMISSAL OF CASE PURSUANT TO T.L.B.R. 1017-1** was mailed, postage prepaid, on ____ (date) ____, to the following:

Debtor's Attorney

Debtor

Trustee

United States Trustee

Signed