

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF VERMONT**

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**In re:**

**Request for Tax Returns  
under 11 U.S.C. §521  
in Cases Filed on or after October 17, 2005**

**Standing Order # 05-08**

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**IT IS HEREBY ORDERED** that the procedure for requesting copies of tax returns in cases filed on or after October 17, 2005, is as follows:

1. If a creditor requests a copy of a debtor's tax return under §521(e)(2)(A)(ii), the creditor shall make such request in writing no fewer than 15 days before the meeting of creditors (18 if by first class mail) and file a copy of the request with the Court in substantial compliance with the Court's local form "Request for Copy of Tax Returns Under 11 U.S.C. §521(e)(2)" (the "Request"). The Request shall contain a certificate of service indicating when and how the Request was sent to the debtor, the debtor's attorney, if any, the joint filer if the tax return is a joint return, the case trustee and the United States Trustee.
2. If the debtor disputes that the requesting party is a creditor in the bankruptcy case or disputes the stated grounds for the necessity of receiving the tax return, the debtor may file an objection within 10 days prior to the meeting of creditors and the Court will set a hearing to determine whether the debtor is required to provide the requesting party with a copy of the debtor's tax return.
3. Upon complying with the Request, the debtor shall file a certification of compliance in substantial compliance with the Court's Local Form. The debtor's failure to timely comply with the Request as set forth in §521(e)(2), in the absence of an objection from the debtor may constitute grounds for dismissal.
4. The debtor shall redact all but the last four digits of all tax payer identification numbers (including social security numbers), the names of any minor children referred to within the tax return, all but the year of birth in any dates of birth and all but the last four digits of any account numbers. Any non-debtor tax identification numbers may be redacted in their entirety.
5. In the event the creditor does not receive any timely requested tax returns, the creditor may file a motion with the Court specifying the date of the Request, affirming that the creditor timely requested the return under the statute and applicable rules, providing a certification under the penalty of perjury that the return was never received, and setting forth the relief requested. If the Court deems it necessary, the Court may hold an expedited hearing with 3 days' notice to the parties.
6. If a party in interest or the United States Trustee requests under §521(f) that an individual debtor file with the Court all tax returns, the request shall be made by motion on notice to the debtor, the debtor's attorney, if any, the case trustee and the United States Trustee.
7. Any tax returns filed with the Court will only be available for inspection by parties in interest by motion. No tax information filed with the Court will be available to the public via the Internet, PACER, or CM/ECF.


8. If a party in interest seeks access to a tax return filed with the Court, that party shall file a motion on 15 days' notice to the debtor, the debtor's attorney, if any, the joint filer if the tax return is a joint return, the case trustee and the United States Trustee. In order to obtain access to the debtor's tax information, the motion shall include:
- (a) a description of the movant's status in the case to allow the Court to ascertain whether the movant is entitled to access the requested tax information;
  - (b) a description of the specific tax information sought;
  - (c) a statement indicating that the information cannot be obtained by the movant from any other source; and
  - (d) a statement demonstrating a need for the tax information.

Such motion may be noticed under the Court's default procedure, see Vt. LBR 9013-4.

9. For purposes of §521, "tax return" shall be interpreted as a federal tax return unless the creditor, party in interest, or Court specifies otherwise.

**SO ORDERED.**

October 20, 2005  
Rutland, Vermont

  
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Colleen A. Brown  
United States Bankruptcy Judge