

1 **Rule 2015. Duty to Keep Records, Make Reports, and**  
2 **Give Notice of Case or Change of Status**

3 (a) TRUSTEE OR DEBTOR IN POSSESSION. A  
4 trustee or debtor in possession shall:

5 (1) in a chapter 7 liquidation case and, if the  
6 court directs, in a chapter 11 reorganization case  
7 (other than under subchapter V), file and transmit to  
8 the United States trustee a complete inventory of the  
9 property of the debtor within 30 days after qualifying  
10 as a trustee or debtor in possession, unless such an  
11 inventory has already been filed;

12 (2) keep a record of receipts and the  
13 disposition of money and property received;

14 (3) file the reports and summaries required by  
15 § 704(a)(8) of the Code, which shall include a  
16 statement, if payments are made to employees, of the  
17 amounts of deductions for all taxes required to be

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18 withheld or paid for and in behalf of employees and  
19 the place where these amounts are deposited;

20 (4) as soon as possible after the  
21 commencement of the case, give notice of the case to  
22 every entity known to be holding money or property  
23 subject to withdrawal or order of the debtor,  
24 including every bank, savings or building and loan  
25 association, public utility company, and landlord  
26 with whom the debtor has a deposit, and to every  
27 insurance company which has issued a policy having  
28 a cash surrender value payable to the debtor, except  
29 that notice need not be given to any entity who has  
30 knowledge or has previously been notified of the  
31 case;

32 (5) in a chapter 11 reorganization case (other  
33 than under subchapter V), on or before the last day  
34 of the month after each calendar quarter during  
35 which there is a duty to pay fees under 28 U.S.C.

36 § 1930(a)(6), file and transmit to the United States  
37 trustee a statement of any disbursements made  
38 during that quarter and of any fees payable under 28  
39 U.S.C. § 1930(a)(6) for that quarter; and

40 (6) in a chapter 11 small business case, unless  
41 the court, for cause, sets another reporting interval,  
42 file and transmit to the United States trustee for each  
43 calendar month after the order for relief, on the  
44 appropriate Official Form, the report required by  
45 § 308. If the order for relief is within the first 15 days  
46 of a calendar month, a report shall be filed for the  
47 portion of the month that follows the order for relief.  
48 If the order for relief is after the 15th day of a  
49 calendar month, the period for the remainder of the  
50 month shall be included in the report for the next  
51 calendar month. Each report shall be filed no later  
52 than 21 days after the last day of the calendar month  
53 following the month covered by the report. The

54 obligation to file reports under this subparagraph  
55 terminates on the effective date of the plan, or  
56 conversion or dismissal of the case.

57 (b) TRUSTEE, DEBTOR IN POSSESSION, AND  
58 DEBTOR IN A CASE UNDER SUBCHAPTER V OF  
59 CHAPTER 11. In a case under subchapter V of chapter 11,  
60 the debtor in possession shall perform the duties prescribed  
61 in (a)(2)–(4) and, if the court directs, shall file and transmit  
62 to the United States trustee a complete inventory of the  
63 debtor’s property within the time fixed by the court. If the  
64 debtor is removed as debtor in possession, the trustee shall  
65 perform the duties of the debtor in possession prescribed in  
66 this subdivision (b). The debtor shall perform the duties  
67 prescribed in (a)(6).

68 (~~b~~c) CHAPTER 12 TRUSTEE AND DEBTOR IN  
69 POSSESSION. In a chapter 12 family farmer’s debt  
70 adjustment case, the debtor in possession shall perform the  
71 duties prescribed in clauses (2)–(4) of subdivision (a) of this

72 rule and, if the court directs, shall file and transmit to the  
73 United States trustee a complete inventory of the property of  
74 the debtor within the time fixed by the court. If the debtor is  
75 removed as debtor in possession, the trustee shall perform  
76 the duties of the debtor in possession prescribed in this  
77 ~~paragraph~~ subdivision (c).

78 (e) CHAPTER 13 TRUSTEE AND  
79 DEBTOR.

80 (1) *Business Cases*. In a chapter 13  
81 individual's debt adjustment case, when the debtor is  
82 engaged in business, the debtor shall perform the  
83 duties prescribed by clauses (2)–(4) of subdivision  
84 (a) of this rule and, if the court directs, shall file and  
85 transmit to the United States trustee a complete  
86 inventory of the property of the debtor within the  
87 time fixed by the court.

88 (2) *Nonbusiness Cases*. In a chapter 13  
89 individual's debt adjustment case, when the debtor is

90 not engaged in business, the trustee shall perform the  
91 duties prescribed by clause (2) of subdivision (a) of  
92 this rule.

93 ~~(d)~~ FOREIGN REPRESENTATIVE. In a case in  
94 which the court has granted recognition of a foreign  
95 proceeding under chapter 15, the foreign representative shall  
96 file any notice required under § 1518 of the Code within 14  
97 days after the date when the representative becomes aware  
98 of the subsequent information.

99 ~~(e)~~ TRANSMISSION OF REPORTS. In a chapter  
100 11 case the court may direct that copies or summaries of  
101 annual reports and copies or summaries of other reports shall  
102 be mailed to the creditors, equity security holders, and  
103 indenture trustees. The court may also direct the publication  
104 of summaries of any such reports. A copy of every report or  
105 summary mailed or published pursuant to this subdivision  
106 shall be transmitted to the United States trustee.

### **Committee Note**

The rule is amended in response to the enactment of the Small Business Reorganization Act of 2019, Pub. L. No. 116-54, 133 Stat. 1079. That law gives a small business debtor the option of electing to be a debtor under subchapter V of chapter 11. Subdivision (b) is amended to prescribe the duties of a debtor in possession, trustee, and debtor in a subchapter V case. Those cases are excepted from subdivision (a) because, unlike other chapter 11 cases, there will generally be both a trustee and a debtor in possession. Subdivision (b) also reflects that § 1187 of the Code prescribes reporting duties for the debtor in a subchapter V case.

Former subdivisions (b), (c), (d), and (e) are redesignated (c), (d), (e), and (f) respectively.