

# Tax Information

## **Guidance Regarding Tax Information Under 11 U.S.C. §521**

Section 521(e) requires a debtor to provide to the trustee at least 7 days before the §341 meeting of creditors the debtor's tax 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." Section 521(e) does NOT require filing of that prepetition return with the Court, and filing such a return does NOT satisfy section 521(e). Filing such a return is unnecessary.

Section 521(f) does NOT require a debtor to file tax returns UNLESS the court, a trustee, a creditor or other party in interest makes a written demand on the debtor to do so. Moreover, this subsection is concerned only with those tax returns that a debtor files AFTER the petition date while the case is pending (which could be for a prepetition tax year, as well as for later tax years).

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The Director of the Administrative Office of the United States Courts has published Guidance with respect to procedures for filing tax information and for requesting access to such information pursuant to section 521 of the Bankruptcy Code.

[Click here to access the Guidance for protection of tax information \(Guide, Vol. 4, §830\)](#)