

D. SIMS CRAWFORD  
CHAPTER 13 STANDING TRUSTEE

NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION  
(205) 323-4631  
FACSIMILE: (205) 252-0239  
EMAIL: info@ch13bham.com

PAYMENT ADDRESS

P.O. BOX 23148  
TAMPA, FL 33623-3148

CORRESPONDENCE ADDRESS

P.O. BOX 10848  
BIRMINGHAM, AL 35202-0848

CHARLES E. KING  
ASSISTANT TRUSTEE

MARY FRANCES FALLAW  
STAFF ATTORNEY

February 3, 2010

TRUSTEE'S NOTICE OF TAX REFUND PROCEDURE

This Notice applies to the Office of D. Sims Crawford, Chapter 13 Standing Trustee for the Northern District of Alabama, Southern Division ("Trustee").

In some Chapter 13 cases, the plan, the Confirmation Order, or another Order of the Court requires the Debtor to remit his or her federal income tax refunds to the Trustee each year for distribution to creditors. Typically, the plan or the Order will include language similar to the following: "The Debtor shall remit to the Trustee, for distribution to creditors, any and all tax refunds received from the IRS while this Chapter 13 case is pending."

Effective today, the Trustee has implemented an annual procedure to monitor cases, request tax returns, and request tax refunds where they are required by the plan or an Order of the Court. Per this procedure, the Trustee will issue a "**Request for Tax Return**" letter to the Debtor's attorney and the Debtor on or about February 1 of each year so the Trustee can determine if a tax refund is due to the Debtor. The Trustee will also issue a "**Tax Refund Reminder**" letter to the Debtor's attorney and the Debtor on or about May 1 of each year if the Debtor is due a refund. A copy of each letter is attached for your review.

In the event that the Debtor does not remit the tax returns and the tax refunds to the Trustee as required by the plan or an Order of the Court, the Trustee may take additional steps to ensure compliance.

If you have any questions about this procedure, please contact one of the attorneys in the Trustee's office.

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STAFF ATTORNEY

February 3, 2010  
REQUEST FOR COPY OF  
FEDERAL INCOME TAX RETURN

[REDACTED]  
[REDACTED]  
BIRMINGHAM, AL 35202-0848

Re: [REDACTED]  
Case No. [REDACTED]

Dear [REDACTED] DEESE & SHINN, P.C.:

Pursuant to the plan, the confirmation order, or another order of the Bankruptcy Court, your client is required to remit his or her federal income tax refunds to our office for distribution to creditors.

For this purpose, and pursuant to 11 U.S.C. § 521, please email a copy of your client's federal income tax return for the most recent tax year to [documents@ch13bham.com](mailto:documents@ch13bham.com) at your earliest convenience. We need this tax return to determine the refund amount expected by your client, if any.

In the event that we do not receive this return or a notice of extension within 90 days, our office will consider additional steps to ensure compliance with the plan and orders of the Court.

Thank you in advance for your cooperation. If you have any questions, please contact our office.

D. Sims Crawford  
Chapter 13 Standing Trustee

By: /s/ D. Sims Crawford \_\_\_\_\_

cc: [REDACTED]  
[REDACTED]  
[REDACTED]

SW

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MARY FRANCES FALLAW  
STAFF ATTORNEY

May 1, 2010  
REQUEST FOR FEDERAL INCOME TAX REFUND

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Re: [REDACTED]  
[REDACTED]

Dear [REDACTED]:

Pursuant to the plan, the confirmation order, or another order of the Bankruptcy Court, your client is required to remit his or her federal income tax refunds to our office for distribution to creditors.

According to the tax return submitted recently, your client was scheduled to receive a tax refund in the amount of \$1000.00 that must be forwarded to the Trustee's office.

Please instruct your client(s) to forward this tax refund to the Trustee's office immediately. In the event that we do not receive this tax refund within 30 days, our office will consider additional steps to ensure compliance with the plan and orders of the Court.

Thank you in advance for your cooperation. If you have any questions, please contact our office.

D. Sims Crawford  
Chapter 13 Standing Trustee

By: /s/ D. Sims Crawford \_\_\_\_\_

cc: [REDACTED]  
[REDACTED]  
[REDACTED]

SW