

NEBRASKA RULES OF BANKRUPTCY PROCEDURE

Adopted by the United States District Court
for the District of Nebraska
April 15, 1997

Effective Date April 15, 1997

RULE 4002-1. DEBTOR - DUTIES

A. Federal Tax Returns.

1. All non-delinquent original fiduciary returns (Form 1041), filed pursuant to 11 U.S.C. § 505(b), should be submitted to the IRS Service Center in Ogden, Utah, with a copy submitted to the Special Procedures Function address on Appendix "B", unless the taxpayer is specifically advised otherwise by a representative of the District Director.

2. All delinquent original returns should be submitted to the Special Procedures Function address on Appendix "B", unless the taxpayer is specifically advised otherwise by a representative of the District Director.

3. When a federal tax return is filed electronically, the taxpayer shall advise the District Director at the address of the Special Procedures Function on Appendix "B", in writing, that the filing has been done electronically and shall provide a copy of the document that was submitted electronically.

4. If on the petition date, debtor had failed to timely file a tax return due pre-petition, debtor shall file all such delinquent returns within 30 days of the petition date unless an extension of time for filing has been granted by the Court after notice and hearing pursuant to Neb. R. Bankr. P. 9013-1.

B. State Tax Returns.

1. If on the petition date, the debtor had failed to timely file any state tax return due pre-petition, debtor shall file all such delinquent state tax returns within 30 days of the petition date unless an extension of time for filing has been granted by the Court after notice and hearing pursuant to Neb. R. Bankr. P. 9013-1.

2. All delinquent original Nebraska tax returns should be submitted to the Nebraska Department of Revenue address on Appendix "B" unless the taxpayer is specifically advised otherwise by a representative of the State Tax Commissioner.

C. Duties of Debtors in Chapter 12 Cases.

1. Initial Notice. Debtor, at the time of filing the schedules, must also file a copy of the initial Notice and file a proof of service prior to the § 341 Meeting as originally scheduled certifying that this notice, petition, schedules, and plan, if any, have been served upon all entities listed on the matrix, the U.S. Attorney, and the Chapter 12 Trustee. The initial Notice must contain the following information:

- a. Name and address of debtor or debtors.
- b. Date Chapter 12 petition was filed.
- c. Date schedules were filed.
- d. Date of §341 meeting and statement that a complaint to object to discharge or dischargeability must be filed within 60 days following the date scheduled for the §341 meeting or such objections are waived.
- e. Statement that claims may be filed and that the bar date for such filing is 90 days after the first date set for the meeting of creditors pursuant to 11 U.S.C. § 341(a).
- f. Statement that plan was filed with petition or was not so filed.
- g. If plan was filed with petition, a copy of the plan must be served with the Initial Notice.
- h. If plan was not filed with petition, a statement that debtor will serve a copy of plan upon all parties when the plan is filed and that debtor will inform all parties of confirmation hearing date at the time the plan is filed.
- i. The bar date for resistances to the plan in conformance with Neb. R. Bankr. P. 9013-1.

2. Supplementary Notice. If plan is filed after the petition and schedules are filed, the debtor shall serve a copy of the plan on all interested parties and comply with Neb. R. Bankr. P. 9013-1.