

Trustee on Tax Returns and Refunds

Current and Year Prior to Filing Bankruptcy

If you received and cashed your income tax refunds checks within 60 days of filing, you **MUST** provide receipts and proof of the extraordinary items that were purchased. If your income tax refund was direct deposited you **MUST** provide the Trustee with a copy of the bank statements indicating the amount received. Please note that the bankruptcy estate is entitled to a pro-rated portion of the tax refund for the year in which the bankruptcy was filed. **Do not cash any tax refunds without contacting the Trustee.**

Please prepare and file the returns in a timely fashion. **DO NOT "RAPID REFUND"!** When your returns have been prepared, please make the Trustee a complete copy of that tax year filed returns. File the original returns as you would normally do and immediately send the Trustee a complete copy of that tax year filed returns. Refunds need to be sent to the Trustee. You do not endorse the checks. Mail the refund checks to the Trustee's office at P.O. Box 3350, Carefree, AZ 85377-3350 as received from the IRS. If you receive any correspondence from the IRS or AZ Department of Revenue, a copy must also be forwarded to the Trustee's office. If you do not follow these instructions, the Trustee could seek an Order from the Court requiring turnover **AND** a revocation of your discharge, if a discharge had been entered. If you file an extension to filing your tax return, then the Trustee will need a copy of your tax extension request documents (to help your case remain open).

You are also reminded that any refunds received post-petition for the previous tax year are property of the estate and must be surrendered to the Trustee as well. If you have any questions about this, please contact the attorney you are working with.

Your Trustee's Address:

Lawrence J. Warfield
Bankruptcy Trustee
P.O. Box 3350
Carefree, AZ 85377-3350

I have read and retained a copy
Of these instructions

Name Date

Name Date

Case Number